

NOTICE TO BUILDING PERMIT APPLICANTS

Set forth below is a non-exclusive list of state and local taxes and associated registration requirements to which building permit applicants may be subject:

Pursuant to the Sales and Use Tax Codes persons who perform any improvement to real property and who, as a necessary and incidental part of performing such improvement, incorporates tangible personal property belonging to or purchased by the person into the real property being improved is deemed to be a contractor. Contractors are the taxable consumer/user of all items of tangible personal property and taxable services used to complete the project.

SALES TAX-Unless otherwise exempt, contractors owe state and local sales tax, as applicable, on taxable purchases in Oklahoma of materials and equipment.

USE TAX - Unless exempt from the tax levy, contractors purchasing items for use, consumption, or storage in Oklahoma from retailers outside of Oklahoma are subject to Oklahoma use tax. Contractors making purchases from outside Oklahoma, from a vendor that is not required to collect Oklahoma use tax, must accrue and remit Oklahoma state and any local use tax on the materials purchased. **Contractors making purchases of tangible personal property outside the State of Oklahoma for their own use or consumption in Oklahoma must apply with the Oklahoma Tax Commission for an Oklahoma Use Tax Account to report and remit their use tax on a monthly basis. There is no fee for this account. Application is made by submitting to the Taxpayer Assistance Division, Oklahoma Tax Commission, 2501 N Lincoln Blvd., Oklahoma City, OK 73194, a completed Business Registration, Packet A available telephonically at (405) 521-3160 or online at www.tax.ok.gov. A permit is not issued but a consumer use tax account will be issued applicant for tax reporting and remittance purposes.**

WITHHOLDING TAX- Businesses which employ or will employ one or more individuals in the State of Oklahoma are under a duty to deduct and withhold income tax from the wages paid each employee. The amount of tax to be withheld is determined in accordance with the table devised by the Tax Commission. **These businesses/employers must apply for a withholding tax account. Application is made by submitting to the Taxpayer Assistance Division, Oklahoma Tax Commission, 2501 N Lincoln Blvd., Oklahoma City, OK 73194, a completed Business Registration, Packet A available telephonically at (405) 521-3160 or online at www.tax.ok.gov. A permit is not issued, but the employer will be issued an account using its FEIN for the purpose of reporting and remitting withholding tax.**

INCOME TAX-An income tax is imposed upon the "Oklahoma taxable income" of every resident or nonresident individual and upon every corporation doing business in Oklahoma or deriving income from sources within the State. 68 O.S. § 2355.

AD VALOREM-Local ad valorem taxes may be applicable; check with the county assessor in the county in which the project is located.

ADDITIONAL REQUIREMENTS FOR NONRESIDENT CONTRACTORS

A NONRESIDENT CONTRACTOR is any contractor whose principal place or places of business are outside Oklahoma or a multi-state employer who does not maintain a permanent work force of three or more employees in Oklahoma. These individuals or companies must provide the following information before beginning a contractual project in Oklahoma:

1. A completed **Business Registration, Packet N** if an Oklahoma registration is not current.
2. A **Notice of Contract Award** to each of the following Agencies.
 - A. Oklahoma Tax Commission, Registration Section (405) 522-0377
 - B. Oklahoma Employment Security Commission (405) 557-7200
 - C. Oklahoma Department of Labor, Worker Compensation Division (405) 528-1500
 - D. The County Assessor Office of the county in which the work is to be done.
3. A **Notice of Contract Form BT175**
4. A **surety bond is required on contracts over \$100,000**. Provide a **Nonresident Contractor Surety Bond Form BT163** in the amount of three times the estimated tax liability to be incurred under your contract or ten (10%) of the amount of the contract. A worksheet to estimate the nonresident contractor tax liability may be obtained from the Taxpayer Assistance Division of the Oklahoma Tax Commission.
5. **Notice of Completion Form BT176** when contract is complete. The Surety may be canceled at the time of completion; however, it may not be released by the Oklahoma Tax Commission until one year **after** the mailing of the completion notice.

The referenced nonresident contractor forms are available telephonically at (405) 521-3160 or online at www.tax.ok.gov.

ORDINANCE NO. 2010-01

AN ORDINANCE OF THE TOWN OF MANNFORD DIRECTING THE REMEDIATION OF CONTAMINATED PROPERTY AFTER THE DISCOVERY OF METHAMPHETAMINE, AMENDING THE CODE OF ORDINANCES BY ADDING SECTIONS 8-801 THROUGH 8-810 TO THE CODE OF ORDINANCES, PROVIDING FOR AN EFFECTIVE DATE, AND PROVIDING A PENALTY

WHEREAS, methamphetamine activity within the town limits of Mannford creates a public safety risks for occupants of property who inhabit property where such activity has previously taken place;

WHEREAS, requiring property owners to take those steps necessary to remediate and remove the risk is in the best interest of the public and in the best interest of the residents of Mannford.

THEREFORE, BE IT ORDAINED BY THE TOWN TRUSTESS OF THE TOWN OF MANNFORD, OKLAHOMA, AS FOLLOWS

Section 1. Adoption Sections 8-801 through 8-810 are hereby added to the Code of Ordinances of the Town of Mannford and shall from this point forward provide as follows:

SECTION 8-801. PURPOSE AND SCOPE

- A. The purpose of this ordinance is to protect occupants of real property from hazardous and contaminated living environments by requiring owners of real property to remediate gross contamination of property caused by methamphetamine activity prior to occupancy pursuant to the standards described in this Chapter.
- B. Although other types of synthetic drugs may be manufactured in clandestine drug laboratories, this ordinance is specifically intended to remediate the contamination and environmental dangers associated with methamphetamine manufacturing and using.

SECTION 8-802. REPORT OF METHAMPHETAMINE ACTIVITY

Upon discovery that a owner's property is, or has been, the location for any type of methamphetamine activity, including manufacturing and using, an owner, shall immediately report such activity to local law enforcement.

SECTION 8-803. PROHIBITION ON OCCUPANCY

Until a contractor experienced in hazardous waste removal and remediation, as prescribed in this Chapter, assesses the contaminated property, cleans up any contamination and prepares a Final Report, as prescribed in this Chapter, which shows that the levels of contamination in the property meet the acceptable levels listed in Section 8-706 of this Chapter, use of the property for human habitation is prohibited. Additionally, this prohibition shall apply to any mobile home relocated to Mannford, if not owner occupied, requiring the owner to provide a report as described herein prior to occupancy.

SECTION 8-804. PUBLIC NOTICE OF CONTAMINATION

Within two (2) days of discovery, an owner shall display on the contaminated structure(s) a Notice to the Public with the following information:

1. The word "WARNING" in **bold** type.
2. The address of the contaminated property or, if the property has multiple structures upon it, the address of each contaminated structure.
3. A statement that hazardous substances, toxic chemicals, or other waste products may be present on the property.
4. A warning that any person who enters the structure(s) without permission of the owner or law enforcement will have committed a trespass.

SECTION 8-805. ASSESSMENT AND REMEDIATION

- A. Upon discovery that an owner's property is or has been the location for any type of methamphetamine activity, including manufacturing and using, an owner, prior to occupancy of the property and after the removal of methamphetamine manufacturing materials and equipment by law enforcement, shall retain the services of a contractor who is experienced in hazardous waste removal and remediation to assess the level of contamination within the property and provide a written report documenting the level of contamination. At a minimum, such contractor shall have completed forty hours of Hazardous Waste Operation and Emergency Response training pursuant to 29 C.F.R. 1910.120 and shall have received certification pursuant to this training. The owner shall obtain a copy of the contractor's 29 C.F.R. 1910.120 certification before allowing the contractor to begin the assessment.
- B. If, upon the completion of the assessment, the contractor determines:

1. The level of contamination does not exceed the acceptable contamination levels, as defined in Section 8-806 of this Chapter, then the owner shall require the contractor to prepare a Final Report as prescribed in Section 8-808 of this Chapter. Once the Final Report is prepared and delivered to the owner, the owner shall remove the Notice to the Public as described in Section 8-804 of this Chapter. A copy of the Final Report shall be delivered to the Police Chief and upon receipt of the Final Report by the Police Chief, the real property may be occupied.
2. The level of contamination exceeds the acceptable levels defined in Section 8-806 of this Chapter, then the owner shall not allow use of the property for human habitation until a contractor (who has completed forty (40) hours of Hazardous Waste Operation and Emergency Response training pursuant to 29 C.F.R. 1910.120 and who has received certification pursuant to this training) has: (a) cleaned up any contamination and remediated the property according to the standards of Section 8-807 of this Chapter; and (b) conducted another assessment which shows that contamination levels are acceptable pursuant to Section 8-806 of this Chapter. Once the level of contamination meets the acceptable standards defined in Section 8-806 of this Chapter, then the owner shall require the contractor to prepare a Final Report as prescribed in Section 8-708 of this Chapter. Once the Final Report is prepared and delivered to the owner, the owner shall remove the Notice to the Public as described in Section 8-802 of this Chapter. A copy of the Final Report shall be delivered to the Police Chief and upon receipt of the Final Report by the Police Chief, the real property may be occupied.

SECTION 8-806. ACCEPTABLE LEVELS

- A. The owner shall require the certified contractor to test the levels of volatile organic compounds (VOCs), pH, Mercury, Lead, and Methamphetamine in both the initial assessment and the post-remediation assessment.
- B. Acceptable levels for each are the following:
 1. VOCs: 0.9 parts per million or below.
 2. pH: Surface level of 7 or below.
 3. Mercury: 0.3 micro gram per cubic meter of mercury in air or below.
 4. Lead: 20 micro grams per square foot or below.

5. Methamphetamine: 0.1 micro gram per one hundred square centimeters or below.

SECTION 8-807. CLEANUP AND SAFETY STANDARDS

Contractors hired by a owner to engage in removal and remediation shall conduct assessments and cleanup pursuant to the relevant standards and guidelines proposed or adopted by the Oklahoma Drug Enforcement Agency, the Federal Drug Enforcement Agency, the Oklahoma Department of Environmental Quality, and the Environmental Protection Agency and shall follow safety procedures mandated by the relevant federal and state agencies governing hazardous waste.

SECTION 8-808. FINAL REPORT

- A. All inspections and assessments conducted by a contractor during the removal and remediation process shall be fully documented in writing. The report shall include the dates that activities were performed and the names and signatures of the people and/or companies who performed the activities. The Final Report shall include any other types of relevant documentation, including but not limited to photographs, video recordings, drawings, and charts. Such additional documentation shall likewise be signed and dated. The owner shall immediately provide a copy of the Final Report to the Police Chief upon receipt from the contractor.
- B. The Final Report, at a minimum, shall include:
 - a. A case narrative, site description, and site assessment.
 - b. Physical address of property, number and type of structures on property, and description of adjacent and/or surrounding properties.
 - c. Law enforcement reports, documented observations, and pre-remediation sampling results that provide information regarding the manufacturing method, chemicals present, cooking areas, chemical storage areas, and observed areas of contamination or waste disposal.
 - d. Name of cleanup contractor(s) and the contractor's qualifications, experience, and copy(s) of any certification(s); and
 - e. The signature of the contractor who prepared the report.
 - f. A copy of the contractor's 29 C.F.R. 1910.120 certification.
- C. Where property is remediated, Final Reports shall also include:

- a. Worker safety and health information.
- b. Decontamination and Encapsulation Procedures for each area that was decontaminated.
- c. Documentation that the structure was cleaned to acceptable levels, including, but not limited to, the location and results of post-decontamination samples, description of analytical methods used, and the location(s) of laboratory(s) used.

SECTION 8-809. PENALTY

Any person, firm, or corporation violating any of the provisions of this Chapter shall be guilty of an offense and, upon conviction thereof, shall be punished as provided in Section 1-108 of this Code.

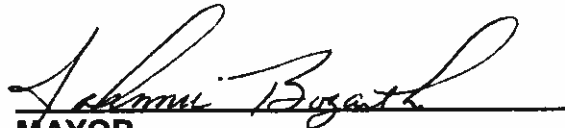
SECTION 8-810. EACH DAY A SEPARATE OFFENSE

Each day a violation of this Chapter continues to exist shall constitute a separate offense, punishable by fine and costs as provided in Section 1-108 of this Code.

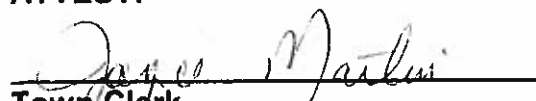
Section 2 Publication That the Town Clerk is hereby ordered and directed to cause this Ordinance to be published as required by law.

Section 3 Effective Date That this Ordinance and the rules, regulations, provisions, requirements, orders, and matters established and adopted hereby shall take effect and be in full force and effect from and after the date of its final passage, adoption, and publication as provided by law.

Passed and Approved by the Mayor and Council of the Town of Mannford, Oklahoma, this 12th day of January, 2010.


MAYOR

ATTEST:


Town Clerk