

**Title 3**

**REVENUE AND FINANCE**

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## **Chapter 3.04**

### **BAD CHECKS**

#### **Sections:**

**3.04.10 Service charge.**

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**Section 3.04.010 Service charge.**

The director of the department of finance is authorized to impose a thirty-dollar service charge pursuant to Government Code Section 6157 upon persons whose checks are dishonored by the payee bank for any of the following reasons:

- A. Not sufficient funds;
- B. Account closed;
- C. Referred to maker. (Ord. 94-03 § 1: Ord. 80-10 § 1: Ord. 209 § 1, 1974: prior code § 2090)

## Chapter 3.08

### CLAIMS

**Sections:**

- 3.08.010**    **Applicability.**
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**Section 3.08.010    Applicability.**

Pursuant to Government Code section 935, all claims against the City for money or damages, including claims otherwise made exempt by Government Code section 905 from the claims presentation requirements of Government Code section 810 et seq. (the "Claims Act"), shall be presented within the time limitations and in the manner prescribed by Part 3 of Division 3.6 of Title 1 of the Government Code (commencing with section 900 thereof), as those provisions now exist or shall hereafter be amended. (Ord. 2010-05, Repealed and Replaced, 04/20/2010)

**Section 3.08.020    Requirement of presentation of claims.**

No legal action for money or damages shall be brought against the City or its officials or employees arising out of the course and scope of their duties unless a written claim therefore has first been timely presented to the City and has been either denied by the city or deemed to have been denied by the City, in accordance with the Claims Act. (Ord. 2010-05, Repealed and Replaced, 04/20/2010)

**Section 3.08.030    Form of claim.**

All claims shall be filed with the City Clerk and made in writing on a claim form available from the City Clerk, and shall be signed by the claimant or by his or her guardian, conservator, executor or administrator. (Ord. 2010-05, Repealed and Replaced, 04/20/2010)

**Section 3.08.040    Claims for class actions.**

No claim presented to the City on behalf of a class of persons shall be sufficient unless such claim is signed by every member of that class or by his or her guardian, conservator, executor or administrator. (Ord. 2010-05, Added, 04/20/2010)

**Section 3.08.050    Processing of claims.**

Claims shall be processed pursuant to state law and the procedures established by the City's joint powers insurance agreements and third-party claims administrators. The City Manager is authorized to enter into agreements with insurance carriers, adjustors, or the City's joint powers self-insurance agency to review, process, advise on, negotiate with claimants on behalf of the City, and to settle claims on behalf of the City. Claims of less than \$20,000 may be approved for payment by the City Manager. Claims which are recommended to be paid, which involve in excess of \$20,000, shall be referred to the City Council for approval. Such claims may be reviewed in closed session on recommendation of the City Attorney, pursuant to the State Open Meeting Law and Procedures. (Ord. 2010-05, Added, 04/20/2010)

**Section 3.08.060    Suit.**

Any action brought against the City or against any employee of the City upon any claim or demand shall conform to the requirements of Part 4 of Division 3.6 of Title 1 of the Government Code (commencing with Section 940 thereof) the California Government Code." (Ord. 2010-05, Added, 04/20/2010)

## Chapter 3.12

### PROPERTY TAX COLLECTION

**Sections:**

- 3.12.010** Transfer of duties to county assessor and tax collector.
- 3.12.020** Basis of tax collection.
- 3.12.030** Compliance with state Act.
- 3.12.040** Transfer of duties to city clerk and city treasurer.
- 3.12.050** Offices of city assessor and tax collector abolished.
- 3.12.060** Compensation of county.

**Section 3.12.010** Transfer of duties to county assessor and tax collector.

The city council of the city, a city of the sixth class, elects that the duties of the assessing property and collecting taxes provided by law to be performed by the assessor and tax collector, respectfully, of the city shall after the effective date of the ordinance codified in this chapter, be performed by the county assessor and the county tax collector, respectively, of the county of Sacramento, as provided in "An Act to provided for the levy and collection of taxes by and for the use of municipal corporations and cities incorporated under the laws of the state of California, except municipal corporations of the first class, and to provide for the consolidation and abolition of certain municipal offices and to provide that their duties may be performed by certain officers of the county and fixing the compensation to be allowed for such county officers for the services so rendered to such municipal corporations," approved March 27, 1895, and all Acts amendatory thereof and supplementary thereto. (Ord. 20 § 1, 1950)

**Section 3.12.020** Basis of tax collection.

From and after January 1, 1947, and after filing of a certified copy of the ordinance codified in this chapter with the auditor of the county, all assessments made by the county assessors after the same may be equalized or corrected by the board of

supervisors or State Board of Equalization shall be used as a basis for the levy of the taxes of the city, and the taxes shall be collected by the assessors and tax collector of the county at the same time and in the manner county taxes are collected. (Ord. 20 § 2, 1950)

**Section 3.12.030** Compliance with state act.

From and after January 1, 1947, and after the filing of certified copy of the ordinance codified in this chapter with the auditor of the county, the assessment for taxation, equalization of assessments, levy of taxes, and the collection of same shall be conducted in all respects in accordance with and in the manner set out in the provisions of said Act mentioned in Section 3.12.010, and all Acts amendatory thereof and supplementary thereto, and the duties of all the officers and agents of the county and of the city, in relation to assessment and equalization and to levy and collection of all taxes, current and delinquent, shall be such as are prescribed by said Acts and all the Acts amendatory thereof and supplementary thereto; provided, that such taxes, when so collected, shall be paid to the city treasurer, as provided in said Act and in the Acts amendatory thereof and supplementary thereto, the city council not electing to avail itself or the city of the provisions of Section 2 of said Act. (Ord. 20 § 3, 1950)

**Section 3.12.040** Transfer of duties to city clerk and city treasurer.

From and after going into effect of the ordinance codified in this chapter, all duties, other than the assessing of the property of such city or municipal corporation, theretofore performed by the city assessor, shall be transferred to and performed by the city clerk, and all duties, other than the collection of taxes, theretofore performed by the city tax collector shall be transferred to and performed by the city treasurer. (Ord. 20 § 4, 1950)

**Section 3.12.050 Offices of city assessor and tax collector abolished.**

From and after going into effect of the ordinance codified in this chapter, the offices of the city assessor and tax collector of the city are abolished. (Ord. 20 § 5, 1950)

**Section 3.12.060 Compensation of county.**

The mayor and city clerk are authorized to enter into a contract with the board of supervisors of the county fixing the amount of compensation to be charged and paid to the county for the performance of the services of the assessment and collection of taxes, as provided in said Act and all Acts amendatory thereof and supplementary thereto, such compensation to be fixed at a sum not greater than that provided by Section 6 of said Act as amended April 13, 1929. (Ord. 20 § 6, 1950)

**Chapter 3.16**

**PURCHASING**

**Sections:**

- 3.16.010 Adoption of purchasing system.**
- 3.16.020 Centralized purchase department.**
- 3.16.030 Purchasing officer.**
- 3.16.040 Exemptions from centralized purchasing.**
- 3.16.050 Inspection and testing of supplies, materials and equipment purchases.**
- 3.16.060 Encumbrance of funds.**
- 3.16.070 Unlawful purchases or contracts.**
- 3.16.080 Informal bid procedures.**
- 3.16.090 Contractors list.**
- 3.16.100 Notice inviting informal bids.**
- 3.16.110 Award of contracts.**

**Section 3.16.010 Adoption of purchasing system.**

Pursuant to the authority of Government Code Section 54201 et seq., a purchasing system is adopted. Such policy, which may also address contracting for services and public projects pursuant to law including, but not limited to, Public Contracts Code Section 22000 et seq., is intended to establish efficient procedures for the purchase of supplies, materials and equipment at the lowest possible cost commensurate with the quality needed, to ensure efficient and cost effective procedures for public contracting, to exercise positive financial control over purchases and contracts, to clearly define authority for the purchasing and contracting functions and to assure the quality of purchases and services provided pursuant to public contracts. (Ord. 97-04 § 2)

**Section 3.16.020 Centralized purchase department.**

There is created a centralized purchasing department in which is vested authority for the purchase of supplies, materials and

equipment. (Ord. 97-04 § 3; Ord. 83-13 § 1 (part): prior code § 2501)

**Section 3.16.030 Purchasing officer.**

The purchasing officer shall be the head, and have general supervision of the purchasing department. The duties of the purchasing officer may be combined with those of any other office or position. Unless and until changed by an amendment to subsection I of Section 2.16.070, the city manager shall serve as purchasing officer. The purchasing officer shall have authority to:

A. Purchase or contract for supplies, materials and equipment required by any city department. All such purchases and contracts shall be made in accordance with the procedures adopted pursuant to this chapter, such administrative regulations as the purchasing officer shall adopt for the internal management and operation of the purchasing department and such other rules and regulations as shall be prescribed by the city council;

B. Negotiate and execute contracts for the purchase of supplies, materials and equipment;

C. Act to procure for the city the needed quality in supplies, materials and equipment at least expense to the city;

D. Discourage collusive bidding and endeavor to obtain as full and open competition as possible on all purchases;

E. Establish rules governing the purchase of supplies, materials and equipment for the city, and revise and amend such rules;

F. Keep informed of current developments in the field of purchasing, prices, market conditions and new products;

G. Prescribe and maintain such forms as reasonably necessary to the operations of this chapter and other rules and regulations, including the use of consecutively numbered purchase orders;

H. Supervise the inspection of all supplies, materials and equipment purchased to insure conformance with specifications;

I. Recommend the transfer of surplus or unused supplies and equipment between

department as needed, and the sale of all supplies and equipment which cannot be used by any agency or which have become unsuitable for city use;

J. Maintain a bidders' list, vendors catalog file and records needed for the efficient operation of the purchasing department. (Ord. 97-04 § 4; Ord. 82-13 § 1 (part): prior code § 2502)

**Section 3.16.040 Exemptions from centralized purchasing.**

The purchasing officer may authorize any city department to purchase or contract for specified supplies, materials, equipment and services independently of the purchasing department, provided that such purchases or contracts be made in conformity with the procedures adopted pursuant to this chapter. (Ord. 97-04 § 5; Ord. 82-13 § 1 (part): prior code § 2503)

**Section 3.16.050 Inspection and testing of supplies, materials and equipment purchases.**

The purchasing officer shall inspect supplies, materials and equipment delivered, and contractual services performed, to determine their conformance with the specifications set forth in the order or contract. The purchasing officer shall have authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with specifications. (Ord. 97-04 § 6 (part); Ord. 82-13 § 1 (part): prior code § 2505)

**Section 3.16.060 Encumbrance of funds.**

Except in cases of emergency, or by order of the city council the purchasing officer shall not issue any purchase order for supplies, materials and equipment, unless there exists an unencumbered appropriation in the department budget against which said purchase is to be charged. (Ord. 97-04 § 6 (part); Ord. 82-13 § 1 (part): prior code § 2506)

**Section 3.16.070 Unlawful purchases or contracts.**

If any officer or employee purchases or contracts for any supplies, materials, equipment or contractual services contrary to the provisions of this chapter, such purchase order or contract shall be void and of no effect. The officer or employee making such purchase or contract shall be personally liable for the amount of such purchase or contract, and if already paid for out of city funds, the amount thereof may be recovered in the name of the city in an appropriate action therefor. (Ord. 97-04 § 6 (part); Ord. 82-13 § 1 (part): prior code § 2507)

**Section 3.16.080 Informal bid procedures.**

Public projects, as defined by the Uniform Public Construction cost Accounting Act, of a maximum value as prescribed by California Code, or less may be let to contract by informal bidding procedures as set forth in section 22032, et seq., of the Public Contract Code. (Ord. 2004-04, Amended, 07/06/2004; Ord. 97-04 § 7 (part))

**Section 3.16.090 Contractors list.**

A list of contractors shall be developed and maintained in accordance with the provisions of Section 22034 of the Public Contract Code and criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission. (Ord. 97-04 § 7 (part))

**Section 3.16.100 Notice inviting informal bids.**

Where a public project is to be performed which is subject to the provisions of this Chapter, a notice inviting informal bids shall be mailed to all contractors for the category of work to be bid, as shown on the list developed in accordance with section 22034 of the Public Contract Code, or to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with section 22036 of the Public Contract Code,

or both. Additional contractors and/or construction trade journals may be notified at the discretion of the department/agency soliciting bids; provided, however:

A. If there is no list of qualified contractors maintained by the county for the particular category of work to be performed, the notice inviting bids shall be sent only to the construction trade journals specified by the commission;

B. If the project or service is proprietary in nature such that it can be obtained only from a certain contractor or contractors, the notice of inviting informal bids may be sent exclusively to such contractor or contractors.( Ord. 2004-04, Amended, 07/06/2004; Ord. 97-04 § 7 (part))

**Section 3.16.110 Award of contracts.**

The purchasing officer and the public works director are each authorized to award informal contracts pursuant to this chapter. (Ord. 97-04 § 7 (part))



**Chapter 3.20**

**SPECIAL GASOLINE TAX STREET  
IMPROVEMENT FUND**

**Sections:**

**3.20.010 Created.**

**3.20.020 Source of funds.**

**3.20.030 Expenditures.**

**Section 3.20.010 Created.**

There is created in the city treasury of the city a special fund to be known as the "special gasoline tax street improvement fund." (Ord. 3 § 1, 1946: prior code § 14900)

**Section 3.20.020 Source of funds.**

All moneys received by this city from the state under the provisions of the State Streets and Highways Code for the acquisition of real property or interest therein or for the construction, maintenance or improvement of street or highways, other than state highways, shall be paid into the fund. (Ord. 3 § 2, 1946: prior code § 14901)

**Section 3.20.030 Expenditures.**

All moneys in the fund shall be expended exclusively for the purposes authorized by, and subject to, all the provisions of Article 5, Chapter 1, Division I, of the Streets and Highways Code of the state. (Ord. 3 § 3, 1946: prior code § 14902)

**Chapter 3.22**

**DISPOSITION OF SURPLUS  
PROPERTY**

**Sections:**

- 3.22.010 City manager determination - surplus personal property.**
- 3.22.020 Valuation and authority to dispose of surplus personal property.**
- 3.22.030 Process for disposal of surplus personal property.**
- 3.22.040 City manager recommendation--surplus real property. (reserved.)**
- 3.22.050 City council determination--surplus real property. (reserved.)**
- 3.22.060 City council determination--surplus real property disposition. (reserved.)**

**Section 3.22.010 City manager determination - surplus personal property.**

Whenever the city manager deems appropriate, the city manager shall identify personal property in the possession and title of the city as surplus property. Surplus property shall be defined as that property which no longer serves the benefit of the city or has no prospective use for the benefit of the city. Surplus personal property may include, without limitation, out-dated equipment, property in disrepair that is no longer economical to repair, or property which no longer has a present or prospective use by the city. (Ord. 2007-17, Repealed and Replaced, 01/15/2008)

**Section 3.22.020 Valuation and authority to dispose of surplus personal property.**

The city council shall review the recommendations of the city manager and make an independent determination as to which personal property is surplus property and whether a sale at a public auction would

be for common benefit of the city and its constituents. (Ord. 2007-17, Repealed and Replaced, 01/15/2008)

**Section 3.22.030 Process for disposal of surplus personal property.**

A. Upon the determination pursuant to this Chapter that certain personal property of the city is surplus property, the City Manager shall establish the terms for its sale or other disposition including, without limitation, public bid, publication, donation in furtherance of a public purpose of the City, recycling, waste disposal, or such other method as may be deemed appropriate. For any surplus property valued at more than \$500.00 for which the City Council is required to confirm the surplus nature of the property, the City Council may direct the appropriate method of disposition of the property.

B. Upon transfer of the title of the surplus property, the City shall deposit any net sale proceeds in the appropriate city account as determined by the City Manager. (Ord. 2007-17, Repealed and Replaced, 01/15/2008)

**Section 3.22.040 City manager recommendation - surplus real property. (reserved.)**

(Ord. 2007-17, Repealed and Replaced, 01/15/2008)

**Section 3.22.050 City council determination - surplus real property. (reserved.)**

(Ord. 2007-17, Repealed and Replaced, 01/15/2008)

**Section 3.22.060 City council determination - surplus real property disposition. (reserved.)**

(Ord. 2007-17, Repealed and Replaced, 01/15/2008)

## Chapter 3.24

### UNCLAIMED PROPERTY

**Sections:**

- 3.24.010 Police chief to receive found property and money.**
- 3.24.020 Holding and disposal of unclaimed property.**
- 3.24.030 True owner may claim property or money.**
- 3.24.040 Finder may reclaim property or money.**
- 3.24.050 Unclaimed money to be deposited in general fund.**
- 3.24.060 Unclaimed property to be used by city or sold at auction.**
- 3.24.070 Proceeds of auction to be deposited in general fund.**
- 3.24.080 Unsalable and unusable property.**
- 3.24.090 Dangerous or perishable property.**
- 3.24.100 Chapter not applicable to certain property.**
- 3.24.110 Stolen or embezzled property.**

**Section 3.24.010 Police chief to receive found property and money.**

The police chief shall make provision for receiving and safekeeping found property and money delivered to him or coming into his possession. (Ord. 79-8 § 1 (part): prior code § 10950)

**Section 3.24.020 Holding and disposal of unclaimed property.**

Such property shall be stored in a safe place for a period of at least three months unless sooner claimed by the true owner, and shall then be deemed to be unclaimed property or unclaimed money, subject to disposal as provided in this chapter. (Ord. 2007-06, Amended, 03/17/2007; Ord. 79-8 § 1 (part): prior code § 10951)

**Section 3.24.030 True owner may claim property or money.**

During such time as any such property or money is so held, it may be delivered or

paid to the true owner. Such property shall be delivered upon proof of ownership satisfactory to the police chief after ten days' notice by mail to any others who have asserted a claim of ownership, at any address given by such persons, and after paying all reasonable charges for storing and preserving such property. If ownership cannot be determined to the satisfaction of the police chief he may refuse to deliver such property or order the payment of such money to anyone until ordered to do so by a court. (Ord. 79-8 § 1 (part): prior code § 10952)

**Section 3.24.040 Finder may reclaim property or money.**

If the true owner does not appear during the time such property or money is so held, and claim the property or money, it may be delivered back to the finder, other than a city employee who found the same while performing his regular duty, if such finder has served written notice upon the city that he wishes to assert a claim to the property or money as a finder, and if he has complied with the requirements of the Civil Code governing the duties and obligations of a finder. (Ord. 79-8 § 1 (part): prior code § 10953)

**Section 3.24.050 Unclaimed money to be deposited in general fund.**

All money so received by the police chief and not delivered to the true owner during a six-month period or the finder shall be thereafter deposited in the general fund. (Ord. 79-8 § 2 (part): prior code § 10954)

**Section 3.24.060 Unclaimed property to be used by city or sold at auction.**

Upon expiration of the initial six-month period, any property so received and not delivered to the true owner or finder may be appropriated to the use of the city upon order of the city manager, and such property not appropriated to the city may be sold at public auction to the highest bidder for cash. Notice of any such sale shall be given by the police chief at least five days before the time fixed for the public auction at least once in a

newspaper of general circulation published in the city. (Ord. 79-8 § 1 (part): prior code § 10955)

**Section 3.24.070 Proceeds of auction to be deposited in general fund.**

After such auction is completed the police chief shall deliver the proceeds of the auction, less any expenses incurred, to the director or finance for deposit in the general fund. (Ord. 79-8 § 1 (part): prior code § 10956)

**Section 3.24.080 Unsalable and unusable property.**

Any property advertised and offered for sale but not sold and not suitable for appropriation to the use of the city shall be deemed to be of no value and shall be disposed of in such manner as the police chief directs. (Ord. 79-8 § 1 (part): prior code § 10957)

**Section 3.24.090 Dangerous or perishable property.**

Any property coming into the possession of the police chief which he determines to be dangerous or perishable may be disposed of immediately without notice, in such manner as he determines to be in the public interest. (Ord. 79-8 § 1 (part): prior code § 10958)

**Section 3.24.100 Chapter not applicable to certain property.**

The provisions of this chapter shall not be deemed to apply to property subject to confiscation under the laws of the state or of the United States of America and shall apply to property held as evidence only when the same is unclaimed by any person and no other provisions of law are applicable concerning its disposition. (Ord. 79-8 § 1 (part): prior code § 10959)

**Section 3.24.110 Stolen or embezzled property.**

If property stolen or embezzled is not claimed by the owner before the expiration of six-months from the conviction of a person for stealing or embezzling it, or in

the case of a bicycle before the expiration of three months from such conviction, the magistrate or other officer having it in custody must, on the payment of the necessary expenses incurred in its preservation, deliver it to the county treasurer or other proper county officer, by whom it must be sold and the proceeds paid into the county treasury. (Penal Code Section 1411) (Ord. 79-8 § 1 (part): prior code § 10960)

**Chapter 3.28**

**REAL PROPERTY TRANSFER TAX**

**Sections:**

- 3.28.010 Title - statutory authority.**
- 3.28.020 Impositions upon sale of real property.**
- 3.28.030 Persons subject to payment.**
- 3.28.040 Not applicable to instrument to secure debt.**
- 3.28.050 United States agencies nonliable.**
- 3.28.060 Not applicable to conveyances for reorganization or adjustment.**
- 3.28.070 Not applicable to conveyance to make effective order of Securities and Exchange Commission.**
- 3.28.080 No levy imposed on realty held by partnership.**
- 3.28.090 Administration.**
- 3.28.100 Refund claims.**
- 3.28.110 Operative date.**
- 3.28.120 Filing of ordinance with county recorder.**

**Section 3.28.010 Title--Statutory authority.**

The ordinance codified in this chapter shall be known as the "real property transfer tax ordinance of the city." It is adopted pursuant to the authority contained in Part 6.7, commencing with Section 11901, of Division 2, of the Revenue and Taxation Code of the state. (Ord. 130 § 13500, 1967: prior code § 13500)

**Section 3.28.020 Impositions upon sale of real property.**

There is imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the city shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by this or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of

any lien or encumbrances remaining thereon at the time of sale) exceeds one hundred dollars, a tax at the rate of twenty-seven and one-half cents for each five hundred dollars or fractional part thereof. (Ord. 130 § 13501, 1967: prior code § 13501)

**Section 3.28.030 Persons subject to payment.**

Any tax imposed pursuant to Section 3.28.020 shall be paid by any person who makes, signs or issues any document or instrument subject to the tax, or for whose use or benefit the same is made, signed or issued. (Ord. 130 § 13502, 1967: prior code § 13502)

**Section 3.28.040 Not applicable to instrument to secure debt.**

Any tax imposed pursuant to this chapter shall not apply to any instrument in writing given to secure a debt. (Ord. 130 § 13503, 1967: prior code § 13503)

**Section 3.28.050 United States agencies nonliable.**

The United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, or the District of Columbia shall not be liable for any tax imposed pursuant to this chapter with respect to any deed, instrument, or writing to which it is a party, but the tax may be collected by assessment from any other party liable therefor. (Ord. 130 § 13504, 1967: prior code § 13504)

**Section 3.28.060 Not applicable to conveyances for reorganization or adjustment.**

Any tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment:

A. Confirmed under the Federal Bankruptcy Act, as amended;

B. Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision (m) of Section 205 of Title 11 of the United States

Code, as amended;

C. Approved in an equity receivership proceeding in a court involving a corporation, as defined in subdivision (3) of Section 506 of Title 11 of the United States Code, as amended; or

D. Whereby a mere change in identity, form or place of organization is effected.

Subdivisions A to D of this section shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of such confirmation, approval or change. (Ord. 130 § 13505, 1967: prior code § 13505)

**Section 3.28.070 Not applicable to conveyance to make effective order of Securities and Exchange Commission.**

Any tax imposed pursuant to this chapter shall not apply to the making or delivery of conveyances to make effective any order of the Securities and Exchange Commission, as defined in subdivision (a) of Section 1083 of the Internal Revenue Code of 1954, but only if:

A. The order of the Securities and Exchange Commission in obedience to which such conveyance is made recites that such conveyance is necessary or appropriate to effectuate the provisions of Section 79k of Title 15 of the United States Code, relating to the Public Utility Company Act of 1935;

B. Such order specified the property which is ordered to be conveyed;

C. Such conveyance is made in obedience to such order. (Ord. 130 § 13506, 1967: prior code § 13506)

**Section 3.28.080 No levy imposed on realty held by partnership.**

A. In the case of any realty held by a partnership, no levy shall be imposed pursuant to this chapter by reason of any transfer of an interest in a partnership or otherwise, if:

1. Such partnership or another partnership is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1954;

and

2. Such continuing partnership continues to hold the realty concerned.

B. If there is a termination of any partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, for purposes of this chapter, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value, exclusive of the value of any lien or encumbrance remaining thereon, all realty held by such partnership at the time of such termination.

C. Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subsection B of this section, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination. (Ord. 130 § 13507, 1967: prior code § 13507)

**Section 3.28.090 Administration.**

The county recorder shall administer this chapter in conformity with the provisions of Part 6.7 of Division 2 of the Revenue and Taxation Code and the provisions of any county ordinance adopted pursuant thereto. (Ord. 130 § 13508, 1967: prior code § 13508)

**Section 3.28.100 Refund claims.**

Claims for refund of taxes imposed pursuant to this chapter shall be governed by the provisions of Chapter 5, commencing with Section 5096, of Part 9 of Division 1 of the Revenue and Taxation Code of the state. (Ord. 130 § 13509, 1967: prior code § 13509)

**Section 3.28.110 Operative date.**

The ordinance codified in this chapter shall become operative upon the operative date of any ordinance adopted by the county pursuant to Part 6.7, commencing with Section 11901, of Division 2 of the Revenue and Taxation Code of the state, or upon the effective date of the ordinance codified in this chapter, whichever is the later. (Ord. 130 § 13510, 1967: prior code § 13510)

**Section 3.28.120 Filing of ordinance  
with county recorder.**

Upon its adoption the city clerk shall file two copies of the ordinance codified in this chapter with the county recorder. (Ord. 130 § 13511, 1967: prior code § 13510)

**Chapter 3.32**

**SALES AND USE TAX**

**Sections:**

- 3.32.010 Short title.**
- 3.32.020 Purpose.**
- 3.32.030 Contract with state.**
- 3.32.040 Rate.**
- 3.32.050 Sales tax.**
- 3.32.060 Place of sale.**
- 3.32.070 Use tax.**
- 3.32.080 Adoption of provisions of state law.**
- 3.32.090 Limitations on adoption of state law.**
- 3.32.100 Permit not required.**
- 3.32.110 Exclusions from measurement of tax.**
- 3.32.120 State sales or use tax excluded.**
- 3.32.130 Exemption - storage, use or other consumption of tangible personal property previously taxed.**
- 3.32.140 Exemption - sales of property to commercial waterborne vessel operators.\***
- 3.32.150 Exemption - storage, use or consumption of property purchased by commercial waterborne vessel operators.\***
- 3.32.160 Exemption - sale of property to commercial aircraft operators.**
- 3.32.170 Exemption - storage, use or consumption of property purchased by commercial aircraft operators.**
- 3.32.180 Application of provisions relating to exclusions and exemptions.**
- 3.32.190 Amendments.**
- 3.32.200 Enjoining collection forbidden.**
- 3.32.210 Operative date.**
- 3.32.220 Violation.**
- 3.32.230 Credit against taxes due and payable to redevelopment agency.**

**Section 3.32.010 Short title.**

The ordinance codified in this chapter shall be known as the "uniform local sales and use tax ordinance." (Ord. 204 § 1 (part), 1973: prior code § 13100)

**Section 3.32.020 Purpose.**

The city council declares that the ordinance codified in this chapter is adopted to achieve the following, among other purposes, and directs that the provisions of this chapter be interpreted in order to accomplish those purposes:

A. To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;

B. To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the state insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;

C. To adopt a sales and use tax ordinance which imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;

D. To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of recordkeeping upon persons subject to taxation under the provisions of this chapter. (Ord. 204 § 1 (part), 1973: prior code § 13103)



**Section 3.32.030 Contract with state.**

Prior to the operative date this city shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this chapter; provided, that if this city shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract rather than the first day of the first calendar quarter following the adoption of this chapter. (Ord. 204 § 1 (part), 1973: prior code § 13104)

**Section 3.32.040 Rate.**

The rate of sales tax and use tax imposed by this chapter shall be one percent. (Ord. 204 § 1 (part), 1973, prior code § 13101)

**Section 3.32.050 Sales tax.**

For the privilege of selling tangible personal property at retail a tax is imposed upon all retailers in the city at the rate stated in Section 3.32.040 of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in this city on and after the operative date. (Ord. 204 § 1 (part), 1973: prior code § 13105)

**Section 3.32.060 Place of sale.**

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and

adopted by the State Board of Equalization. (Ord. 204 § 1 (part), 1973: prior code § 13106)

**Section 3.32.070 Use tax.**

An excise tax is imposed on the storage, use or other consumption in this city of tangible personal property purchased from any retailer on and after the operative date for storage, use or other consumption in this city at the rate stated at Section 3.32.040 of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made. (Ord. 204 § 1 (part), 1973: prior code § 13107)

**Section 3.32.080 Adoption of provisions of state law.**

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of the Revenue and Taxation Code are adopted and made a part of this chapter as though fully set forth herein. (Ord. 204 § 1 (part), 1973: prior code § 13108)

**Section 3.32.090 Limitations on adoption of state law.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the state is named or referred to as the taxing agency, the name of this city shall be substituted therefor. The substitution, however, shall not be made when the word "state" is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, the State Treasury, or the Constitution of the State of California; the substitution shall not be made when the result of that substitution would require action to be taken by or against the city, or any agency thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter;

the substitution shall not be made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state, where the result of the substitution would be to provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provisions of that code; the substitution shall not be made in Section 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code; and the substitution shall not be made for the word "state" in the phrase "retailer engaged in business in this State" in Section 6203 or in the definition of that phrase in Section 6203. (Ord. 204 § 1 (part), 1973: prior code § 13109)

**Section 3.32.100 Permit not required.**

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by this chapter. (Ord. 204 § 1 (part), 1973: prior code § 13110)

**Section 3.32.110 Exclusions from measurement of tax.**

There shall be excluded from the measure of tax:

A. The amount of any sales or use tax imposed by the state upon a retailer or consumer;

B. The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county,

county, or city in this state;

C. The gross receipts from sales to, and the storage, use or other consumption of property purchased by, operators of common carriers and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside this city;

D. The storage or use of tangible personal property in the transportation or transmission of persons, property or communications, or in the generation, transmission or distribution of electricity or in the manufacture, transmission or distribution of gas in intrastate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the state. (Ord. 204 § 1 (part), 1973: prior code § 13111)

**Section 3.32.120 State sales or use tax excluded.**

The amount subject to tax shall not include any sales or use tax imposed by the state upon a retailer or consumer. (Ord. 204 § 1 (part), 1973: prior code § 13112(a))

**Section 3.32.130 Exemption--Storage, use or other consumption of tangible personal property previously taxed.**

The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state shall be exempt from the tax due under this chapter. (Ord. 83-23 §§ 1 (part), 2 (part): Ord. 204 § 1 (part), 1973: prior code § 13112(b))

**Section 3.32.140 Exemption--Sales of property to commercial waterborne vessel operators.\***

There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made

and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes. (Ord. 87-10 § 1 (part), 1987; Ord. 83-23 § 2 (part); Ord. 204 § 1 (part), 1973; prior code § 13112(c))

**Section 3.32.150 Exemption - storage, use or consumption of property purchased by commercial waterborne vessel operators.\***

The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property of such vessels for commercial purposes is exempted from the use tax. (Ord. 87-10 § 1 (part), 1987; Ord. 83-23 § 2 (part); Ord. 204 § 1 (part), 1973; prior code § 13112(d))

\* Editor's Note: Ord. 83-23 provides that §§ 3.32.140 and 3.32.150 will be operative on the operative date of any act of the Legislature of the state which amends Section 7202 of the Revenue and Taxation Code or which repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivisions (i)(7) and (i)(8) of Section 7202 as those subdivisions read on October 1, 1983.

Sections 3.32.140 and 3.32.150 of this chapter relating to exemption of city sales and use tax shall be repealed effective as of the operative date of any act of the Legislature of the state which amends Section 7202 of the Revenue and Taxation Code or which repeals and reenacts Section 7202 of the Revenue and Taxation Code to eliminate an exemption from city sales and use taxes for operators of waterborne vessels as existing in subdivisions (a)(9)(g) and (a)(9)(h) of Section 7202 as these subdivisions read on October 1, 1986.

**Section 3.32.160 Exemption - sale of property to commercial aircraft operators.**

There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government. (Ord. 83-23 §§ 1 (part), 2 (part); Ord. 204 § 1 (part), 1973; prior code § 13112(e))

**Section 3.32.170 Exemption - storage, use or consumption of property purchased by commercial aircraft operators.**

In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempted from the use tax. (Ord. 83-23 §§ 1 (part), 2 (part); Ord. 204 § 1 (part), 1973; prior code § 13112(f))

**Section 3.32.180 Application of provisions relating to exclusions and exemptions.**

A. Sections 3.32.120 through 3.32.170 shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Section 3.32.110 shall become operative.

B. In the event that Sections 3.32.120 through 3.32.170 become operative and the State Board of Equalization subsequently adopts an assessment ratio for the state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Section 3.32.110 shall become operative on the first day of the month next following the month in which such higher ratio is adopted, at which time Sections 3.32.120 through 3.32.170 shall be inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 3.32.120

through 3.32.170 shall again become operative and Section 3.32.110 shall become inoperative. (Ord. 204 § 1 (part), 1973: prior code § 13113)

**Section 3.32.190 Amendments.**

All subsequent amendments of the Revenue and Taxation Code which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this chapter. (Ord. 204 § 1 (part), 1973: prior code § 13114)

**Section 3.32.200 Enjoining collection forbidden.**

No injunction or writ of mandate or other legal equitable process shall issue in any suit, action or proceeding in any court against the state or this city, or against any officer of the state or this city, to prevent or enjoin the collection under this chapter, or Part 1.5 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Ord. 204 § 1 (part), 1973: prior code § 13115)

**Section 3.32.210 Operative date.**

The ordinance codified in this chapter shall be operative on January 1, 1974. (Ord. 204 § 1 (part), 1973: prior code § 13102)

**Section 3.32.220 Violation.**

Violation of any of the provisions of this Chapter is unlawful and an offense. Such violations shall be prosecuted as provided by Chapter 21.01 of Title 21. (Ord. 2006-07, Amended, 06/06/2006; Ord. 92-04 § 5: Ord. 204 § 1 (part), 1973: prior code § 13116)

**Section 3.32.230 Credit against taxes due and payable to redevelopment agency.**

In the event that the redevelopment agency of the city adopts an ordinance pursuant to the provisions of Section 7202.6 of the Revenue and Taxation Code of California which provides for the levying of a sales and use tax within a project area of

the redevelopment agency, and retailer or other person required to pay a sales or use tax pursuant to provisions of this chapter shall be given a credit against amounts payable under this chapter in the amounts of sales and/or use taxes payable to the redevelopment agency of the city under such ordinance adopted pursuant to the provisions of said Section 7202.6. In the event the redevelopment agency issues obligations secured in whole or in part by taxes levied pursuant to the provisions of Section 7202.6 of the Revenue and Taxation Code of California, the city shall not revoke this credit in whole or in part, during the life of such obligations. (Ord. 89-11 § 1)

## Chapter 3.36

### TRANSIENT OCCUPANCY TAX

**Sections:**

- 3.36.010 Title.**
- 3.36.020 Definitions.**
- 3.36.030 Imposition.**
- 3.36.040 Exemptions.**
- 3.36.050 Operator's duties.**
- 3.36.060 Registration.**
- 3.36.070 Reporting and remitting.**
- 3.36.080 Penalties and interest.**
- 3.36.090 Failure to collect and report tax - determination of tax by tax administrator.**
- 3.36.110 Records.**
- 3.36.120 Refunds.**
- 3.36.135 Collection of tax.**
- 3.36.140 Violation.**

**Section 3.36.010 Title.**

The ordinance codified in this chapter shall be known as the "uniform transient occupancy tax ordinance of the city." (Ord. 97 § 1, 1964: prior code § 13400)

**Section 3.36.020 Definitions.**

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

A. "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, rooming-house, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location, or other similar structure or portion thereof.

B. "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

C. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee,

mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

F. "Tax administrator" means the finance director of the city of Galt.

G. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. (Ord. 85-11 § 1 (part), 1985; Ord. 97 § 2, 1964: prior code § 13401)

**Section 3.36.030 Imposition.**

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator. (Ord. 85-11 § 1 (part), 1985; Ord. 97 § 3, 1964; prior code § 13402)

**Section 3.36.040 Exemptions.**

A. No tax shall be imposed upon:

1. Any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax provided in this chapter;

2. Any officer or employee of a foreign government who is exempt by reason of express provisions of federal law or international treaty.

B. No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator. (Ord. 108 § 1, 1965; Ord. 97 § 4, 1964; prior code § 13403)

**Section 3.36.050 Operator's duties.**

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the

rent, or that, if added, any part will be refunded except in the manner hereinafter provided. (Ord. 97 § 5, 1964; prior code § 13404)

**Section 3.36.060 Registration.**

Within thirty days after the effective date of the ordinance codified in this chapter, or within thirty days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register said hotel with the tax administrator and obtain from him a "transient occupancy registration certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;

D. "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit." (Ord. 97 § 6, 1964; prior code § 13405)

**Section 3.36.070 Reporting and remitting.**

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator, on forms provided by him, of the total rents charged

and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator. (Ord. 97 § 7, 1964: prior code § 13406)

**Section 3.36.080 Penalties and interest.**

A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.

B. Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the ten percent penalty first imposed.

C. Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsection A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required in this

chapter to be paid. (Ord. 97 § 8, 1964: prior code § 13407)

**Section 3.36.090 Failure to collect and report tax - determination of tax by tax administrator.**

A. If any operator fails or refuses to collect the tax and to make, within the time provided in this Chapter, any report and remittance of the tax or any portion thereof required by this Chapter, the tax administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator procures such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this Chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this Chapter.

B. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address.

C. Such operator may within ten (10) days after the serving or mailing of such notice make application in writing to the tax administrator for a hearing on the amount assessed.

D. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, a hearing to determine the proper tax to be remitted shall be held pursuant to Chapter 21.03 of Title 21.

E. The amount determined to be due shall be payable fifteen (15) days after the hearing officer's written decision is issued. (Ord. 2006-07, Amended, 06/06/2006; Ord. 97 § 9, 1964: prior code § 13408)

**Section 3.36.110 Records.**

It shall be the duty of every operator liable for the collection any payment to the city of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for collection of and payment to the city, which records the tax administrator shall have the right to inspect at all reasonable times. (Ord. 97 § 11, 1964: prior code § 13410)

**Section 3.36.120 Refunds.**

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter it may be refunded as provided in subsections B and C of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within three years of the date of payment. The claim shall be on forms furnished by the tax administrator.

B. An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been

unable to obtain a refund from the operator who collected the tax.

D. No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto. (Ord. 97 § 12, 1964: prior code § 13411)

**Section 3.36.135 Collection of tax.**

A. Actions to Collect. Any tax required to be paid by any transient under the provisions of this Chapter shall be deemed a debt owed by the transient to the City. Any such tax collectible by any operator which has not been paid to the City shall be deemed a debt owed by the operator to the City. Any person owing a debt to the City under the provisions of this Chapter shall be liable to an action brought in the name of the City for the recovery of such amount as provided by sections 21.01.060 and 21.01.080.

B. Recording Certificate--Lien. If any amount required to be paid to the city under this chapter is not paid when due, the administrator may within three years after the amount is due file for record in the office of the Sacramento county recorder a certificate specifying the amount of tax, penalties and interest due, the name and address as it appears on the records of the tax administrator of the operator liable for the same and the fact that the tax administrator has complied with all provisions of this chapter in the determination of the amount required to be paid. From the time of the filing for record, the amount required to be paid together with penalties and interest constitutes a lien upon a real property in the county owned by the operator or acquired by him afterward and before the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for ten years from the time of filing of the certificate unless sooner released or otherwise discharged.

C. Priority and Lien of Tax. The amounts required to be paid by any operator under this chapter with penalties and interest shall be satisfied first in any of the following cases:



1. Whenever the person is insolvent;
2. Whenever the person makes a voluntary assignment of his assets;
3. Whenever the estate of the person in the hands of executors, administrators or heirs is insufficient to pay all the debts due from the deceased; or
4. Whenever the estate and effects of an absconding, concealed or absent person required to pay any amount under this chapter levied upon by process of law. This chapter does not give the city a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien.

D. Warrant for Collection of Tax. At any time within three years after any operator is delinquent in the payment of any amount herein required to be paid off within ten years after the last recording of a certificate of lien under subsection B of this section, the tax administrator may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the city under this chapter. The warrant shall be directed to any sheriff, marshal or constable and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. The tax administrator may pay or advance to the sheriff, marshal or constable, the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution.

E. Seizure and Sale. At any time within three years after any operator is delinquent in the payment of any amount, the tax administrator may forthwith collect the amount in the following manner: The tax administrator shall seize any property, real or personal, of the operator and sell the property, or a sufficient part of it, at public auction to pay the amount due together with any penalties and interest imposed for the delinquency of any costs incurred on account of the seizure and sale. Any seizure made to collect occupancy taxes due shall be only of property of the operator not exempt

from execution under the provisions of the code of civil procedure.

F. Successor's Liability--Withholding by Purchase. If any operator liable for any amount under this chapter sells out his business or quits the business, his successor assignee shall withhold sufficient of the purchase price to cover such amount until the former owner produces a receipt from the tax administrator showing that it has been paid or a certificate stating that no amount is due.

G. Liability of Purchaser--Release. If the purchaser of a hotel fails to withhold funds from the purchase price as required, he shall become personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price, valued in money. Within sixty days after receiving a written request from the purchaser for a certificate, or within sixty days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event, not later than ninety days after receiving the request, the tax administrator shall either issue the certificate or mail notice to the purchaser at his address as it appears on the records of the tax administrator of the amount that must be paid as a condition of issuing the certificate. Failure of the tax administrator to mail the notice shall release the purchaser from any further obligation to withhold purchase price as above provided. The time within which the obligation of the successor may be enforced shall start to run at the time the operator sells his business or at the time that the determination against the operator becomes final, whichever event occurs the later.

H. Sale of a hotel, dismissal of the operator or other termination of his rights to operate the facility shall not relieve him from liability for taxes due or owing under this chapter. (Ord. 2006-07, Amended, 06/06/2006; Ord. 91-10 § 1)

**Section 3.36.140 Violation.**

Violation of any of the provisions of this chapter is unlawful and an offense. Such violations shall be prosecuted as provided by Chapter 21.01 of Title 21. (Ord. 2006-07, Amended, 06/06/2006; Ord. 92-04 § 6; Ord. 97 § 14, 1964)

**Chapter 3.40**

**SPECIAL TRANSACTION AND USE  
TAX FOR POLICE SERVICES**

**Sections:**

- 3.40.010 Title.**
- 3.40.020 Operative date.**
- 3.40.030 Purpose.**
- 3.40.040 Contract with state.**
- 3.40.050 Transactions tax rate.**
- 3.40.060 Place of sale.**
- 3.40.070 Use tax rate.**
- 3.40.080 Adoption of provisions of state law.**
- 3.40.090 Limitations on adoption of state law and collection of use taxes.**
- 3.40.100 Permit not required.**
- 3.40.110 Exemptions and exclusions.**
- 3.40.120 Amendments.**
- 3.40.130 Enjoining collection forbidden.**
- 3.40.140 Use of tax proceeds and expenditure plan.**
- 3.40.150 Establishment of citizens' oversight committee.**

**Section 3.40.010 Title.**

This ordinance shall be known as the City of Galt Special Transaction and Use Tax Ordinance for Police Services. The City of Galt hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.020 Operative date.**

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.030 Purpose.**

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To levy a retail transactions and use tax for in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.91 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that levies a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.040 Contract with state.**

Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it

shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.050 Transactions tax rate.**

For the privilege of selling tangible personal property at retail, a tax is hereby levied upon all retailers in the City at the rate of one-half of one percent (0.50%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.060 Place of sale.**

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.070 Use tax rate.**

A use tax is hereby levied on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-half of one percent (0.50%) of the sales price of the property. The sales price shall include delivery charges when

such charges are subject to State sales or use tax regardless of the place to which delivery is made. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.080 Adoption of provisions of state law.**

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.090 Limitations on adoption of state law and collection of use taxes.**

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while

such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Levy this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.100 Permit not required.**

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.110 Exemptions and exclusions.**

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax levied by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State,

the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subsections (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the

contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax levied by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subsections (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the

retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.120 Amendments.**

A. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax levied by this ordinance.

B. Pursuant to Elections Code Section

9217 or any successor statute, the City Council may amend or repeal this ordinance and any of its exhibits, but not increase or extend the rate of tax levied herein, without a vote of the people. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.130 Enjoining collection forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.140 Use of tax proceeds and expenditure plan.**

All proceeds of the special tax levied and imposed hereunder shall be accounted for and paid into a special fund or account designated for use by the City of Galt only for police services as set forth in the Police Services Expenditure Plan for the administration and expenditure of the tax revenue, attached to this Ordinance as Exhibit 1. The Police Services Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the fund continues to be utilized for police services. However, the Council may not amend the Expenditure Plan until such time as all of the new police personnel proposed in the current Expenditure Plan are funded. For purposes of this plan, "police services" means all programs, functions and operations of the Galt Police Department, including hiring additional police personnel; recruitment and retention of police officers; enhancing youth anti-gang and anti-drug programs; improving police training; purchasing police equipment; enhancing graffiti abatement, and, increasing police presence in the City of Galt's neighborhoods, parks, and schools. No revenues collected pursuant to the tax levied hereby may be spent on General Fund

operating expenses in effect at the time this ordinance becomes effective, or projects that are not a part of the Police Services Expenditure Plan. Revenues collected hereunder shall supplement, rather than replace, existing City expenditures for police services, as reflected in the FY 2007-2008 budget. (Ord. 2009-05, Renumbered, 05/05/2009; Ord. 2008-04, Add, 07/31/2008)

**Section 3.40.150 Establishment of citizens' oversight committee.**

A. Committee Established. A Citizens' Oversight Committee is hereby established in the City of Galt to monitor the expenditures of revenue collected pursuant to this Ordinance only and to report to the People and the City Council.

B. Selection of Members. Members of the Citizens' Oversight Committee shall be appointed by the City Council. The Committee shall consist of five members. Members of the Citizens' Oversight Committee shall not be current City of Galt employees, officials, contractors, or vendors of the City. Past employees, officials, contractors, and vendors shall be eligible to serve on the Committee, provided that there are no conflicts of interest as determined by the City Attorney.

Of the members of the Committee first appointed, three members shall be appointed for terms of two years and two members shall be appointed for terms three years. Their successors shall be appointed for terms of three years. No member may serve more than two consecutive three-year terms.

The City Council shall solicit members of the Citizens' Oversight Committee, through an open application process that is promoted through the City's adopted recruiting process. Any resident of Galt is eligible to apply for Committee membership, subject to the restrictions specified above. All applications will be reviewed by the City Council, which will have the authority to make final decisions regarding Committee composition, subject to the guidelines in this Ordinance.

C. Purposes and Jurisdiction. The Citizens' Oversight Committee shall conduct an annual review of expenditures of revenue collected pursuant to this Ordinance to determine whether such funds are expended for the purposes specified in the then current Police Services Expenditure Plan. Committee members may review the annual financial or performance audits performed by an independent auditor during the review process. The Citizens' Oversight Committee shall issue an annual report on their findings to the City Council and to the People. Citizens' Oversight Committee annual report is subject to review and approval of the City Council. The Committee shall confine its review specifically to revenues generated pursuant to this Ordinance.

The Committee shall serve in an advisory-only role to the City Council. Committee members shall not play a formal or informal role in contracting, project management, or any other aspect of the police services funded by this Ordinance.

The Committee is not charged with decision-making on spending priorities; schedules; project details; funding source decisions; financing plans, including changes or revisions to the Police Services Expenditure Plan; or tax rate assumptions.

The Committee shall have no jurisdiction other than that delegated to it by the People pursuant to this Ordinance.

The Galt City Manager or his designee shall provide reasonable administrative or technical assistance required by the Committee to fulfill its responsibilities or publicize its findings.

D. Meetings. The Citizens' Oversight Committee shall meet annually with specific meeting dates to be determined by Committee members. Citizens' Oversight Committee meetings are subject to the Brown Act. Meetings must be noticed and open to the public. Committee minutes and reports are a matter of public record, and must be posted on a web site provided by the City. Additional meetings may be scheduled by the Committee as necessary. All Committee members shall attend a

training and orientation session prior to the first regular Committee meeting.

Committee members are expected to attend all regular meetings. Failure to attend two consecutive meetings may result in removal from the Committee at the discretion of the City Council.

E. Committee Operations. The Citizens' Oversight Committee will select members to serve as Chair and Vice Chair of the Committee. A City staff person will be appointed by the City Manager, or the City Manager's designee to serve as Secretary.

The Secretary will be responsible for preparing, posting and distributing agendas and taking minutes at each meeting. Approved minutes shall be made available to the public. Committee decisions, positions, findings and procedures shall require a simple majority vote of those Committee members in attendance. The quorum requirement for any meeting shall be a minimum of three (3) members.

F. Vacancies. Committee members may be removed from the Committee only by the City Council for repeated absences at committee meetings, malfeasance, failure to meet the qualifications set forth in this section, or for inability or unwillingness to fulfill the duties of a Committee member. In the event of removal, resignation, or death, the City Council shall appoint a person to fill the vacant seat.

G. Miscellaneous. Subject to the restrictions specifically addressed in this section, the Committee may draft and adopt its own standard procedures and by-laws by majority vote. All Citizens' Oversight Committee procedures and by-laws remain subject to review and approval of the City Council. (Ord. 2009-05, Renumbered, 05/05/2009; Ord. 2008-04, Add, 07/31/2008)