

Title 3

REVENUE AND FINANCE

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Chapter 3.01

FINANCIAL SYSTEM

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- 3.01.010** **Submission of budget and budget message.**

A. Budget Calendar. On or before the first day of the last month of each fiscal year, the city manager shall submit to the city council a budget for

the ensuing fiscal year, and an accompanying budget message.

B. Budget Message. The city manager's budget message shall explain the budget both in fiscal terms and in terms of the work program, Additionally, it shall:

1. Outline the proposed financial policies of the city for the ensuing fiscal year;
2. Describe the important features of the budget;
3. Indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes;
4. Summarize the city's debt position; and
5. Include such other material as the city manager deems desirable.

C. Other Matters. The city manager shall submit to the city council all such other matters as determined necessary and/or appropriate to secure the financial, service and administrative goals of the city, expressed in financial terms as recommended by the city manager and as set out in this chapter. (Ord. 469 §2 (part), 1996)

3.01.020 Annual budget.

A. Contents. The annual budget presented by the city manager shall contain but not be restricted to the following items:

1. Comprehensive Financial Plan. A complete financial plan for all city funds, offices, departments, agencies, authorities, corporations, utilities, enterprises and activities for the ensuing fiscal year;
2. Summaries. Summaries and totals adequate to provide a comprehensive and consolidated view of the city's financial condition; and
3. Contents of Budget. Sections of the budget shall provide for and contain:
 - a. The goals and objectives proposed to be achieved by appropriations during the ensuing fiscal year, detailed for each fund by organization unit, program, purpose or activity, and the method of financing such proposed appropriations;
 - b. Comparative amounts for actual and estimated revenues and expenditures for the current

fiscal year and actual revenues and expenditures for the preceding fiscal year;

c. Proposed capital expenditures during the ensuing fiscal year and the proposed method of financing of each such capital expenditure; and

d. Anticipated revenues, expenses, balances and reserves, and the purpose of said reserve, for each city fund, including all utility, enterprise, reserve and internal service funds, and for each city agency, authority, corporation, utility and enterprise. (Ord. 469 §2 (part), 1996)

3.01.030 City council review of budget.

Immediately on receiving the recommended budget from the city manager, the city council shall:

A. Consideration. At either regular or special meetings, receive, study and consider the city manager's recommended budget and budget message.

B. Notice and Hearing. The city council shall cause to be published in a newspaper of general circulation, or if no such newspaper exists, to be posted in three established public places in the city, the general summary of the budget as presented by the city manager, and a notice stating:

1. The places and times where copies of the budget and message are available for inspection by the public; and

2. The time and place, not less than ten days after such publication or posting, for a public hearing on the proposed budget.

C. Amendments. The council shall amend the recommended budget as deemed necessary and proper, except that no revisions shall be made contrary to the provisions of this chapter.

D. Prohibited Amendments. The council may amend the budget to add to or increase programs or amounts or to delete or decrease any programs or amounts, except those expenditures required by law or for debt services, but no amendment to the budget shall increase the authorized expenditures for any fund to an amount greater than the total estimated income and carried forward fund balances, plus appropriated reserves. (Ord. 469 § 2 (part), 1996)

3.01.040 Adoption of budget.

The city council shall adopt the budget on or before the last day of the last month of the fiscal year currently ending. If the council fails to adopt the budget by the date prescribed in this chapter, then the budget as recommended by the city manager shall go into effect. (Ord. 469 § 2 (part), 1996)

3.01.050 Budget amendments after adoption.

A. Amount of Budget. If during the fiscal year the city manager certifies in writing to the city council that there are available for appropriation revenues in excess of those contained in the adopted budget, the city council may make supplemental appropriations for the year up to the amount of excess.

B. Emergency Appropriations. To meet a public emergency affecting life, health, property or and public peace and welfare, the city council may make emergency appropriations. Any such emergency appropriation shall be made by resolution stating the exact nature of the emergency.

C. Reduction of Appropriations. If at any time during the fiscal year it appears probable to the city manager that the revenues or fund balances available and anticipated by the adopted budget will be insufficient to finance the expenditures for which appropriations have been made, the city manager shall:

1. Report such condition in writing to the city council without delay, indicating the estimated amount of the deficit;

2. Report any remedial action taken by the city manager; and

3. Make recommendations to the city council for further actions to be taken.

D. Prevention of Deficit. The city council shall take such actions as it determines necessary to prevent any budget deficit and, for that purpose, it may reduce one or more appropriations to assure that a budget deficit is prevented.

E. Budgetary Transfers. The city manager may transfer moneys between departments, divisions, programs and accounts within funds and depart-

ments, but within dollar or percentage of fund limits set by the council annually as part of the budget process, but only the council, by resolution, may transfer moneys between funds and from unappropriated or fund balances or reserves to any fund or appropriations account. All budgetary transfers made by the city manager shall be reported in writing quarterly to the city council. (Ord. 469 § 2 (part), 1996)

3.01.060 Over expenditures prohibited.

A. Total of Budget. The total of proposed expenditures for any fund shall not exceed the total of estimated revenues plus carried-forward fund balance and appropriated reserves.

B. Payment Restrictions. No payment shall be made or obligation incurred against any appropriation except in accordance with appropriations duly made by the council and unless the city manager or his/her designee first certifies that there is a sufficient unencumbered balance in such appropriation and that sufficient moneys therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable.

C. Illegal Payment. Any authorization of payment or incurring of obligation in violation of the provisions of this chapter shall be void and any payment so made illegal.

D. Securities Exception. Nothing in this chapter shall be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or in part by the issuance of municipal securities, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided such contract or lease is not explicitly prohibited by the provisions of the California Constitution.

E. Constitutional Limitation. The status of the city budget and finances shall in all respects at all times be in compliance with California Constitution Article XVI, Section 18. (Ord. 469 § 2 (part), 1996)

3.01.070 Lapse of appropriations.

A. When Lapse. Every appropriation, except as provided for herein, shall lapse at the end of the fiscal year to the extent that it has not been expended or encumbered.

B. Capital Outlay Appropriations. All appropriations for capital outlay items shall continue in force until expended, revised or repealed. The purpose of any such capital outlay appropriation shall be deemed abandoned after three years pass without disbursement from or encumbrance against the appropriation.

C. Other Exemptions. Appropriations involving trust and agency accounts and reserves shall not lapse until specifically provided for either by the annual budget or separate resolution. (Ord. 469 § 2 (part), 1996)

3.01.080 Capital program and budget.

A. Five-Year Program. The city manager annually shall prepare and submit to the city council a five-year capital program which shall be submitted as a separate part of the annual budget but shall be considered by the council concurrent with the annual budget.

B. Program Contents. The capital program shall include but not be limited to the following:

1. A general summary of its contents;
2. A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for each improvement or proposed expenditure;
3. Cost estimates and recommended time schedules for each improvement or other capital expenditure;
4. Method of financing for each improvement or other capital expenditure; and
5. The estimated annual cost of operating and maintaining the facilities or equipment to be constructed or acquired.

C. Capital Program Adoption. The capital program shall be a part of and adopted as part of the annual budget. (Ord. 469 § 2 (part), 1996)

3.01.090 Public documents.

Copies of the annual budget and message, the annual audit, the annual financial report, if it be a separate document, and all appropriate summarizing documents shall be filed with the city clerk as permanent public records and shall be made available to the public for inspection and review. (Ord. 469 § 2 (part), 1996)

3.01.100 Independent audit.

A. Order of Audit. The city council shall provide for an annual independent audit of all city accounts and may provide for more frequent audits as they deem necessary.

B. Restrictions. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of the city government or any of its officers. The person or firm selected by the city council shall be experienced in the audit of California city governments.

C. Designation of Audit Firm. The city council may, without requiring competitive bids, designate such accountants or firm to conduct the audit or for a period not exceeding three years, but the designation for any particular fiscal year shall be made not later than thirty days prior to the close of the fiscal year to be audited. (Ord. 469 § 2 (part), 1996)

3.01.110 Fiscal year.

The fiscal year of the city shall commence at 12:01 a.m. each July 1st and end at midnight on June 30th.

A. All budgets, financial plans, financial and management reports and audits shall correspond with the fiscal year.

B. Should the terms of a grant from a higher level of government or a private foundation require fiscal reports other than those for the city fiscal year, then the terms of the grant will control and a note shall be made in any report, budget and audit containing information about the grant and the reason for the deviation from the city fiscal year. (Ord. 469 § 2 (part), 1996)

3.01.120 Financing the annual budget.

The annual budget and all accounting records and financial reports as set out in this chapter shall contain information for each fund, agency, authority and corporation controlled or operated by the city, or in which the city has any financial interest.

A. Funds shall be as established and as set out in this chapter.

B. For any fund, the total of proposed expenditures for the fiscal year shall not exceed the total of estimated total income plus carried forward fund balance, plus the use of appropriated reserves, plus any debt financing approved by the city council for the specific purposes of the fund.

C. Financial and other operational information for each fund, agency, authority and corporation of the city shall be administered and provided as set out in this chapter. (Ord. 469 § 2 (part), 1996)

3.01.130 Annual review of rates and fees.

A. Annual Review of Rates and Fees. Annually and concurrent with, or at such time prior to the presentation of the annual budget as he/she shall determine, the city manager each year shall present a report to the city council containing a comprehensive review of the costs of all city services, utilities and enterprises.

B. Consideration of Report. As part of the annual budget consideration, the city council shall set such fees and rates as it shall determine appropriate to recover the costs reasonable borne necessary to provide each such service, utility and enterprise provided by the city, pursuant to the provisions of Article XIII(B) of the California Constitution.

C. Failure to Act. If the council shall fail to act as required in this section, then such rates as are required to comply with this section shall go into effect automatically at such time as it is designated in the annual report of costs of services, utilities and enterprises for each individual service, utility and enterprise.

D. Repeal by Council. Prior to the adoption of the annual budget, the council may, by resolution, specifically repeal any such automatic fee, rate or charge increases or decreases as would be caused

by its inaction, provided, however, that such resolution shall contain adequate reasoning and justification for such repeal as is necessary to explain why such city service costs reasonably borne are not being met in full or are producing excess revenues over costs reasonably borne. (Ord. 469 § 2 (part), 1996)

3.01.140 Integrated city accounting and budgeting system.

The city budgeting and accounting system shall be an integrated financial management system based on the principles of double entry, self-balancing accounts, and shall be under the supervision of the finance director.

A. Generally accepted accounting principles shall be followed and adhered to, and appropriate controls shall be installed, implemented, and maintained at all times for all city and agency, authority or corporation financial records, thereby assuring maximum protection of the city's moneys, assets and resources, and the integrity of the accounting, cash management, budgeting, and reporting system comprising the integrated financial management and reporting system as required by the City Charter.

B. The annual budget, annual comprehensive financial and administrative report, and all other reports of the finance department and city manager involving financial information, except those prepared to the specifications of granting agencies, shall be prepared with the informational needs of the public and the city council in mind, as well as meeting the requirements of generally accepted accounting principles, audit standards, the reporting requirements of the Governmental Accounting Standards Board, other governments, and the City Charter.

C. Quarterly budgetary status reports shall be prepared and provided by the finance director to the department heads and city manager and, through the city manager, to the city council, such that all such persons and the city council might be assured of the continuing integrity of and the accountability for the city's financial resources, the

accomplishment of city council policies and programs, and to have such financial data for management purposes. (Ord. 469 § 2 (part), 1996)

3.01.150 Budgeting and accounting coordination.

For the purpose of clarifying budgetary and accounting coordination terminology and procedures, the provisions contained in this section shall apply to the city budgeting and accounting system.

A. The budget shall contain and the payroll accounting system shall match and not exceed a specific number of authorized positions to be filled by employees, listed by position classification, or the number of hours for which part-time or seasonal employees may be hired, and the dollar amount of overtime which may be utilized by the employees of any budgetary program.

B. The city manager may transfer authorized positions between departments, divisions or programs, but not between funds, provided:

1. The total appropriation for the fund within which the position transfers are made is not exceeded;

2. Any new salary involved for the position so transferred is at the same or a lower level and dollar amount than the present or prior incumbent; and

3. Moneys to cover any needed appropriation is transferred in accordance with the provisions of this chapter.

C. Each fund may contain a general contingency appropriation as the city manager recommends and the city council approves.

D. Emergency appropriations may be made by the city council during the fiscal year provided:

1. A statement accompanies the appropriation, which statement declares the reason for declaring an emergency;

2. The stated emergency is related to a public threat to the life, health, public welfare, property or peace of the general public;

3. A source of funding is declared as a part of each such appropriation;

4. Each of the statements and the appropriation is approved by at least a four-fifths vote of the city council. (Ord. 469 §2 (part), 1996)

3.01.160 Accounting standards.

The finance director shall assist the city manager in the preparation of the annual budget, maintain the city accounting and financial management system, and make all required financial reports reflecting the transactions of all city funds, which shall conform to all standards established by the Governmental Accounting Standards Board, which funds shall contain all moneys and assets of the city, and report all transactions of the several city funds. (Ord. 469 § 2 (part), 1996)

3.01.170 Creation of funds.

All city moneys and assets shall be contained in and accounted for in the funds created by or pursuant to this section and following Section 3.01.180.

A. The finance director is authorized to notify the city manager in writing that he/she proposes to create a fund, the reason therefor and, when the city manager signs such fund notification, the revision may be accomplished and the annual audit performed based on the revised fund structure. The city audit firm shall be provided a copy of each such fund notification recommended by the finance director and approved by the city manager.

B. Only the city council, by resolution, may abolish funds. (Ord. 469 § 2 (part), 1996)

3.01.180 Specific funds.

All city moneys and assets shall be contained in, accounted for and reported within the following fund structure, subject only to the revisions permitted by Section 3.01.170. The following funds are created for the city:

A. Governmental Funds. There are created the following funds within this general accounting grouping:

1. General Fund. This fund shall contain and account for all financial resources except those required to be accounted for in another fund. The finance director is authorized to create restricted

accounts within the general fund for the receipt of moneys resulting from certain federal and state grants. Urban Development Action Grant moneys provided to the city by the United States may be accounted for as restricted accounts within the general fund should the finance director determine such classification and accounting procedure will best serve the needs of the granting agency and the city.

2. Special Revenue Funds. This group of funds shall be utilized to account for the proceeds of specific revenue sources other than expendable trusts or for major capital projects, which revenues are restricted legally to expenditure for specified purposes. The city special revenue funds shall be as follows, which funds are created:

a. Streets and Traffic Fund. This fund shall contain the proceeds of and account for and be utilized to report the expenditure of each of the following listed revenue sources:

- i. California gas tax Section 2106.
- ii. California gas tax Section 2107.
- iii. California gas tax Section 2107.5.
- iv. Other restricted California gas tax revenues.
- v. Other restricted California street and highway revenues.

vi. General fund moneys transferred into this fund to make up fund deficits.

b. Transit Fund. This fund shall contain the proceeds of and account for and be utilized to report the expenditure of each of the following revenue sources:

- i. California SB 325 Transportation tax.
- ii. California SB 620 Transportation tax.
- iii. General fund moneys transferred into this fund to make up fund deficits.

c. Special Assessment Fund. This fund shall contain the proceeds of and account for and be utilized to report the expenditure of each of the following listed revenue sources, which may be accounted for in subfunds, or created as a distinct fund, in the discretion of the finance director:

- i. Landscape and lighting proceeds under the Landscaping and Lighting Act of 1972;

ii. Curb and gutter revolving fund per Chapter 3.20 of the municipal code;

iii. Sierra View Lighting and Landscaping Assessment District;

iv. Assessment District Number 1.

d. Joint Powers Funds. With the approval of the city manager, the finance director is authorized to create such special revenue funds as he/she shall determine to be necessary and appropriate to account for the revenues, assets and expenses of any joint powers agency of which the city is a member and for which the city has contracted to provide accounting and financial management services.

3. Capital Projects Funds. This group of funds shall be utilized to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds. The city capital projects funds shall be as follows, which funds are created:

a. Housing Rehabilitation Fund. Grants from the United States with which to rehabilitate housing.

i. FHA Housing Preservation Grant.

b. CDBG funds. Grants by fiscal year from the United States under the Community Development Block Grant program, which annual grant fund is to be abolished automatically at the expenditure of all grant moneys and the fulfillment of all grant requirements.

The following CDBG funds are created:

i. CDBG 1987.

ii. CDBG 1988.

iii. CDBG 1989.

iv. CDBG 1990.

v. CDBG 1991.

vi. CDBG 1993.

vii. CDBG 1994.

viii. CDBG 1995.

ix. CDBG 1996.

x. CDBG revolving loan fund.

Other funds as are necessary may be created by the finance director in his/her discretion within this category for each fiscal year grant, as, if and when such grant is made to the city by the United States.

c. State Rental Rehabilitation Fund. The following funds to contain and account for grants by the state of California for the rehabilitation of housing are created:

i. 1992 home loan fund.

ii. 1993 home loan fund.

iii. 1994 home loan fund.

iv. BEGIN 1993 home loan fund.

Other funds as are necessary may be created by the finance director in his/her discretion within this category for each fiscal year grant, as, if and when such grant is made to the city by the state of California.

d. Other Grant Funds. The following funds to contain and account for grants to the city from either the United States or the state of California, for specific purposes, are created:

i. Small business incubator fund.

ii. Economic development block grant.

iii. Grant servicing and clearing fund.

4. Debt Service Funds. These funds shall be utilized to account for the accumulation of resources for and the payment of general long-term debt principal, interest and trustee fees.

5. Proprietary Funds. This category of funds shall contain the following categories of funds and specific funds:

a. Enterprise Funds. This group of funds shall be utilized to account for operations that are financed and operated in a manner similar to business enterprises whereby costs for providing goods and services to the general public on a continuing basis, including fixed asset replacement costs, are accumulated and accounted for. Such enterprise funds are to be financed or the costs thereof recovered primarily through user charges; or in such cases as the city council has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital replacement, maintenance, public policy, management control, accountability, or other purposes. The following enterprise funds are created:

i. Water Fund. All revenues and costs necessary to operate, maintain and to replace in perpetuity the city water utility system.

ii. Sewer Fund. All revenues and costs necessary to operate, maintain and to replace in perpetuity the city sanitary sewer utility system, including the agricultural and industrial waste fund and the land application waste management fund, which two funds are abolished and merged into the sewer fund.

iii. Refuse Fund. All revenues and costs necessary to operate, maintain and to replace in perpetuity the city solid waste collection and disposal enterprise.

iv. Storm Drain Fund. All revenues and costs necessary to operate, maintain and to replace in perpetuity the city storm drainage collection, disposal and, if necessary, treatment utility system.

6. Internal Service Funds. This group of funds shall be utilized to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governmental units, on a cost-reimbursement basis. This group shall contain the following categories and specific funds, which are hereby created:

- a. General Fund. Equipment.
- b. Water Fund. Equipment.
- c. Sewer Fund. Equipment.

7. Fiduciary Funds. This category of funds shall contain the following categories of funds and specific funds, which are created:

a. Trust and Agency Funds. This group of funds shall be utilized to account for assets held by the city in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or funds. The trust and agency funds shall be as follows, which funds are created:

i. Public Safety Asset Forfeiture Fund. All moneys and assets seized under any law which permits the public safety department to utilize such moneys or assets for public safety purposes, and all recordation, accounting for, reporting of and expenditure of such moneys and assets shall be provided by this fund.

ii. Group Health Insurance Fund. All moneys and assets utilized by the city in providing partial

or full self-insurance for the city employee health insurance plan.

iii. Development Impact Trust Fund. All moneys and assets collected under the terms of any city ordinance, resolution, development agreement or other agreement or requirement which exacts moneys from specific land developments with which public improvements will be constructed shall be received by, accounted for and disbursed from this fund.

The finance director may divide such fund into such sub-revenue and sub-expenditure accounts as he/she may determine, with the intention of such sub-accounts to be the assurance of the accomplishment of specific types of projects required to be financed by the specific categories of revenues.

The following sub-accounts of this fund are created and the assets and liabilities of the current such funds with similar titles are transferred to these new sub-accounts and such existing funds are abolished:

- (1) CBD parking account.
- (2) Park improvement account.
- (3) Industrial wastewater account.
- (4) Residential wastewater account.

8. Account Groups. There shall be two groups of accounts, as follows:

a. General Fixed Assets Account Group. This account group shall account for fixed assets other than those accounted for in the proprietary funds or trust funds.

The finance director is authorized to transfer from the various funds such moneys as shall be generated by those funds and their various revenue accounts for the replacement of general fixed assets, and to hold such moneys in reserve for fixed asset replacement.

Appropriation and expenditure of any cash assets from the account group shall be done only through the annual budget.

b. General Long-Term Debt Account Group. This account group shall account for all unmatured, general long-term liabilities for which the city is obligated in some manner except for proprietary funds and trust funds, in which case the long-term

liabilities will be accounted for in those funds. (Ord. 469 § 2 (part), 1996)

3.01.190 Interest earnings allocation.

All interest earned on investment of city moneys shall be allocated to the various funds and accounts thereof in proportion to the contribution made by each fund or account to the moneys which were invested, based on computations made and applied by the finance department. (Ord. 469 § 2 (part), 1996)

3.01.200 Inviolate use of special funds.

The use of moneys designated by law or by council ordinance as assets of any special fund as established by this chapter shall remain inviolate for the purpose for which they were created unless the city council shall by ordinance, adopted by a four-fifths vote of the city council, after the holding of a public hearing, so designate otherwise.

A. Any unexpended and unencumbered balance remaining in any special fund created hereby after the purpose of which the special fund was created has been accomplished shall be transferred by the city council to the general fund or to the most appropriate other special fund.

B. Prior to the discontinuance of any special fund and the transfer of moneys, the city council shall hold a public hearing on such proposed action. (Ord. 469 § 2 (part), 1996)

3.01.210 Method of payments of demands.

The finance director shall be the disbursing officer of the city.

A. The city clerk shall provide the finance director with a copy of each ordinance, resolution or council action pertaining to the fiscal affairs of the city.

B. The finance director shall not approve the payment of any bill or demand on the city until the following conditions are met:

1. That he/she is satisfied both as to the fund and account to be charged and as to the legality of the payment requested;

2. That sufficient moneys are available in the fund to be charged for payment of the bill or demand;

3. That an appropriation has been made by the city council or an appropriate, legal budgetary transfer has been made;

4. That such other conditions are met as the city council may, by ordinance, resolution, contract or agreement have provided, or as may be required by the City Charter or by state law;

5. That a contract, purchase order, or other valid written disbursement document denoting an obligation requiring payment has been entered into or approved by a city official who has authority so to do;

C. A payroll check, properly endorsed by the payee, shall be sufficient receipt for the disbursement or payment represented by such check. The finance director shall keep appropriate records to show the date, number, payee and amount of each payroll check, and shall reconcile the payroll account at least once each month.

D. The finance director and the personnel director may establish such procedures and certifications for payroll amounts and employee hours and time worked and for which payment is due as they singly or jointly may require. (Ord. 469 § 2 (part), 1996)

3.01.220 Depositories and method of payment.

All payments of bills and demands made on the city which are approved pursuant to Section 3.01.210 of this chapter, shall be paid by city warrant or check drawn on a checking account held in a depository bank approved by the city council by resolution, which process shall comply with all provisions of this section.

A. The finance director, in his/her discretion, may utilize either of warrant or checks for the purpose of the disbursement of city moneys, but once a system of checks is instituted, then warrants shall not be utilized. Only checks shall be utilized to draw moneys for payroll purposes.

B. The city shall have no more than two major consolidated checking accounts, one for general purposes and one for payroll checks. These accounts shall not include money held by fiscal agents.

C. Transfers between bank accounts may be made by the finance director as may be necessary to meet demands on the city, but only by check or appropriate electronic transfer made payable to "the City of Lindsay Only," pursuant to requirements of this section.

D. All electronic fund transfers shall be authorized by the finance director or his/her designee which the city council shall designate by resolution.

E. All city checks shall be signed with two signatures, by officials designated by the council by resolution.

1. Each person involved in city check writing and/or electronic transfer procedures, and the finance director, shall be covered by an individual surety bond in amount set by the city council.

F. The finance director shall establish and enforce procedures to assure the integrity of revenue receipt, accounting therefor, review and approval of disbursements, the writing of checks, and the custody of moneys and other city assets.

1. All procedures established by the finance director shall be designed and maintained such manner that the accounting for revenues and disbursements is procedurally and organizationally separated from the actual receipt of revenues and making of disbursements.

2. All such procedures shall be operated at all times in such a manner as to assure the integrity of all moneys and assets of the city. (Ord. 469 § 2 (part), 1996)

3.01.230 Accounting records.

The finance director shall maintain accounting records for each fund showing the cash and unencumbered balances of each fund, and such records as are sufficient to show each demand issued and disbursement made and the appropriation account,

program and fund against which each such payment is made.

A. Each disbursement shall be recorded as to date, payee, invoice number, amount, fund and account charged therefor.

B. Each disbursement shall indicate the bank account on which the check is drawn. (Ord. 469 §2 (part), 1996)

3.01.240 Certifications and records.

The finance director shall review each purchase order, contract or other document which financially obligates the city prior to the issuance of such document and certify that moneys are available and an appropriation has been made by the city council adequate to meet the proposed obligation, or provide a statement as to the expected source of payment, prior to entering into any such obligation.

A. The finance director is charged with custody of and responsibility for all books of account, papers, records, computer programs and data sources, electronic storage media, accounting documents and documentation, and all financial records of the city pertaining in any respect to any and all fiscal transactions of the city.

B. The finance director shall assure that all revenues received and disbursements made are fully documented and recorded pursuant to the requirements of this chapter and such other requirements as he/she shall establish to assure the validity and integrity of the utilization of city moneys and assets. (Ord. 469 §2 (part), 1996)

3.01.250 Petty cash accounts.

The finance director is authorized to establish and control petty cash and change accounts pursuant to the requirements set out herein, no one of which shall exceed one thousand dollars.

A. The finance director shall establish, in writing, such petty cash and change accounts as he/she may determine to be necessary.

B. The finance director shall establish, require and audit documentation for replacement of moneys in such accounts.

C. The finance director shall, in writing, designate the person or persons responsible for maintenance of the integrity and records of each such petty cash and change account as is established. (Ord. 469 §2 (part), 1996)

3.01.260 Claims against the city.

Claims against the city for damage alleged to have been incurred by persons and corporations shall be filed with the city clerk on a form provided by the city clerk to the claimant, which form shall provide for the information required by Government Code Section 910.

A. Such form shall contain all pertinent information and must be completed by the claimant prior to being considered for processing, including whether the claim is for bodily injury, property damage, personal injury, material damage or other potential or alleged claim action, including the refund of any fee, charge or tax levied or made by the city which might be subject to any refund claim by any legal theory.

B. Claims shall be processed pursuant to state law and the procedures under joint powers insurance agreements and the claims processing requirements of agreements entered into by the city.

C. Claims shall be filed with the city clerk within one hundred days of the incident or event for which the claim is made, or one year, depending on the type of claim, per the provisions of Government Code Section 911.2. The city clerk shall forward a copy of all claims to the city risk manager.

D. Claims shall be rejected or processed for appropriate payment pursuant to procedures established by the city's insurance coverage process and pursuant to state law.

E. Claims against a city employee shall be reviewed by the city personnel officer as part of the processing of that type claim.

F. 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 claim-

ants on behalf of the city, and to settle claims on behalf of the city.

G. Claims which are recommended to be paid which are in excess of five thousand dollars 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 meetings law.

H. Notwithstanding the exemptions set forth in Section 905 of the California Government Code, all claims against the city for damages or money, when a procedure for processing such claims is not otherwise provided by state or local law, shall be presented within the time limitations and in the manner prescribed by Sections 910 through 915.2 of said Government Code.

I. All claims shall further the subject to the provisions of Sections 945 and 946 of the California Government Code relating to the prohibition of suits in the absence of the presentation of claims and action thereon by the council. (Ord. 469 § 2 (part), 1996)

3.01.270 Actions against the city.

All legal actions naming the city or any of its officers, employees or agencies as defendant shall be filed with the city clerk and immediately referred to the city attorney for appropriate response to protect the interests of the city. (Ord. 469 § 2 (part), 1996)

Chapter 3.02

**FINANCIAL CUSTODY AND INVESTMENT
POLICIES AND PROCEDURES FOR CITY
CONTROLLED MONEYS**

Sections:

- 3.02.010 Covered moneys and investments.**
- 3.02.020 Investment policy resolution.**
- 3.02.030 Compliance with state law.**
- 3.02.040 Custody of city moneys.**
- 3.02.050 Collateralization.**
- 3.02.060 System audit.**
- 3.02.070 Specific investment guidelines.**
- 3.02.080 Consolidated investment account.**
- 3.02.090 Financial institutions.**
- 3.02.100 Public reports.**
- 3.02.110 California Local Agency Investment Fund.**

3.02.010 Covered moneys and investments.

For the purposes of this chapter, the term “city” shall encompass the city of Lindsay, the Lindsay community redevelopment agency, and all other agencies, authorities, corporations, utilities, and enterprises, and all moneys received by and all investments made on behalf of all such city-controlled or city-serviced organizational entities. (Ord. 470 § 3 (part), 1996)

3.02.020 Investment policy resolution.

The city manager shall recommend and the city council by resolution shall adopt a policy governing the investment of all city council and city-received and controlled moneys for any and all of the city’s agencies, authorities, corporations, utilities and enterprises, from any sources.

A. The resolution shall clarify and expand the subjects covered by this chapter.

B. The investment of all such moneys shall be made in such a manner as to assure the preservation and safety of principal and the integrity of re-

cord keeping, as set in this chapter and as expanded upon in said resolution.

C. The specific types of investments which shall be allowable for the investment of city and city-controlled moneys shall be specified in said resolution, beyond those provisions of this chapter.

D. The specific methodology for the safekeeping of investment instruments and documents shall be provided for in said resolution beyond those provisions of this chapter. (Ord. 470 § 3 (part), 1996)

3.02.030 Compliance with state law.

The investment of city and city-received and controlled moneys at all times shall be in compliance with all provisions of state law governing the receipt, processing, deposit, accounting, security and reporting of public moneys. The city investment policy which shall be adopted by the city council by resolution may be more conservative or restrictive than state law, but in no manner shall said investment policy be less restrictive than state law. (Ord. 470 § 3 (part), 1996)

3.02.040 Custody of city moneys.

The finance director shall have custody of all city moneys and investments and all city-received and city-controlled moneys and investments.

A. The finance director shall deposit all moneys and investments in such depository or depositories as may be designated by city council resolution or, if no such resolution exists, such depository or depositories as may be designated in writing to the finance director by the city manager.

B. The finance director shall establish, maintain, enforce and ensure the integrity of a revenue depository system which shall provide for the regular deposit of all city, city-received and city-controlled moneys with the following provisions:

1. All moneys shall be deposited at least weekly by all agencies encompassed within this chapter.

2. The system shall have internal controls over revenue receipt, custody, recordkeeping, account-

ing and investments, which control system shall be documented in writing.

3. The system shall be designed to prevent losses of public moneys arising from fraud, embezzlement, employee error, revisions, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by city employees or officers. Such control system shall provide for the following:

- a. Prevention of collusion;
- b. Separation of duties between employees;
- c. Separation of revenue receipt and transaction authority from the accounting and record keeping;
- d. Custody of cash;
- e. Custodial safekeeping for investment instruments;
- f. Clear designation of authority and assurance of responsibility commensurate with authority delegated;
- g. Specific limitations regarding securities losses and remedial actions to be taken in event of loss;
- h. Written confirmations of telephone transactions;
- i. Minimizing the number of city officers and employees authorized to make investments;
- j. Documentation of investment transactions and any strategies;
- k. Code of ethics and standards, and;
- l. Assurance of nonfraudulent documentation of revenue received, payments made, investments made, investments in custody, and investments liquidated by any agent.

4. The revenue depository system shall provide for appropriate receipt, deposit, custodial and accounting records to assure a minimum of deposit and investment risk, and maximum safety of principal and interest earned. (Ord. 470 § 3 (part), 1996)

3.02.050 Collateralization.

The city depository and investment system established and maintained by the finance director shall assure a high level of collateralized or feder-

ally insured security, without exception, for such city and city-controlled moneys, investments and securities held by any depository, agent or agency.

A. Such collateralization shall be maintained as specified in Government Code Section 53652 and pursuant to Government Code Sections 53656 and 53658, or to a higher level of collateral if established by the city council, this code, council resolution or city policy.

B. Securities purchased from brokers/dealers shall be held in a third party custodian and or safekeeping account and such securities shall be held in a manner that establishes the city's right of ownership.

C. Collateral for time deposits in savings and loans may be held by the Federal Home Loan Bank or an approved depository agent.

D. Collateral for time deposits in banks shall be held in the city's name in the bank's trust department or in the Federal Reserve Bank. (Ord. 470 § 3 (part), 1996)

3.02.060 System audit.

A review of city investment policy, procedures and security shall be made as a part of the annual audit, and the contracted audit firm shall make appropriate observations and recommendations to the city council either in its annual audit report or by special audit letter. (Ord. 470 § 3 (part), 1996)

3.02.070 Specific investment guidelines.

The guidelines set out in this chapter shall be complied with by all city officers who are in charge of investing city moneys, as defined herein, who shall comply with the following specific guidelines when determining investments:

- A. No securities may be purchased on margin.
- B. Adequate moneys shall be available at all times to meet appropriated and projected cash flow requirements of the city and its agencies, with only those moneys surplus to those cash flow needs being eligible to be invested.
- C. At no time shall more than fifty percent of the city's total cash be invested for a period longer than one year.

D. For any investment for a period longer than five years the following requirements must be met:

1. The security must be a U.S. Treasury note or bond, a Federal National Mortgage Association (FHLB) debenture or Federal Home Loan Bank debenture; and

2. Must be specifically authorized by the city council by resolution.

E. No financial futures or financial options may be purchased as city investments.

F. No moneys may be invested which moneys have been borrowed for the sole purpose of earning arbitrage interest.

G. Interest yield on investments shall be secondary to the basic requirements of safety and liquidity of moneys.

H. The city investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the city's risk constraints, cash flow characteristics of the investment portfolio, and the requirements and guidelines of this chapter; state law and council resolutions.

I. The city investment portfolio shall be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.

J. All city investment officers shall adhere to the guidance provided by the "Prudent man rule" as more specifically set out in the Probate Code Section 16040.

K. All participants in the investment process shall act as custodians of the public trust. Investment officers shall recognize that the investment portfolio is subject to public review and evaluation.

L. The "Suggested Investment Policy Statement Guidelines" and the "Suggested Guidelines for Internal Control" of the California Municipal Treasurers Association and of the California Society of Municipal Finance Officers shall be complied with unless in direct conflict with the City Charter or this chapter. (Ord. 470 § 3 (part), 1996)

3.02.080 Consolidated investment account.

All city cash shall be consolidated into one general bank account as set out in this code, and invested on a pooled concept basis.

Interest earnings shall be allocated quarterly to all city funds, sub-funds (accounts) and agencies generally based on the proportionate amount deposited to and held within the consolidated investment account for each city fund, sub-fund and agency. (Ord. 470 § 3 (part), 1996)

3.02.090 Financial institutions.

Financial institutions and agents in which or with which the city has investments shall be monitored as to financial condition throughout the period in which the city has moneys deposited or invested or managed by such institution or agent, to assure that the condition of the institution or agent does not materially deteriorate so as to risk the city's investments. (Ord. 470 § 3 (part), 1996)

3.02.100 Public reports.

The finance director each month shall submit an investment report to the city council, which report shall include all required elements as prescribed by California Government Code Section 53646. Additionally, at the option of the finance director, the report may include information regarding:

- A. Interest earned to date;
- B. Average weighted yield;
- C. Average days to maturity;
- D. Actual transactions;
- E. Percent distribution to each type of investment.

A quarterly and an annual investment report shall be made to the city council, following same format as the required monthly investment report. (Ord. 470 § 3 (part), 1996)

3.02.110 California Local Agency Investment Fund.

Notwithstanding any other provision of this chapter, the city council authorizes the finance director to deposit and withdraw moneys to and from the California Local Agency Investment Fund as

created by Government Code Section 16429.1 in accordance with the provisions of said Section 16429.1, for the purpose of investment as stated therein. (Ord. 470 § 3 (part), 1996)

Chapter 3.04

PURCHASING AND CONTRACTING

Sections:

- 3.04.010 Authority.**
- 3.04.020 Limitation.**
- 3.04.030 Purchasing officer duties.**
- 3.04.040 Purchasing procedures generally.**
- 3.04.050 Specifications.**
- 3.04.060 Annual adjustment of limits.**
- 3.04.070 Informal purchases procedure.**
- 3.04.080 Informal bid procedure.**
- 3.04.090 Formal bid procedure.**
- 3.04.100 Professional and specialized services.**
- 3.04.110 Federal grant requirements.**
- 3.04.120 Receipt of goods and services.**
- 3.04.130 Cooperative purchasing.**
- 3.04.140 Emergency purchases.**
- 3.04.150 Local preference**
- 3.04.160 Central stores.**
- 3.04.170 Purchase orders.**
- 3.04.180 Estimates of requirements.**
- 3.04.190 Inventory and status reports.**
- 3.04.200 Public works by city forces.**
- 3.04.210 Bid wage determination.**
- 3.04.220 Contract bulk purchases.**
- 3.04.230 Electronic purchase procedure.**
- 3.04.240 Security for public works projects.**
- 3.04.250 Changes in procedures.**
- 3.04.260 Definitions.**

3.04.010 Authority.

The provisions of this chapter are adopted pursuant to Section 8.11 of the Lindsay City Charter.

A. The city manager shall have control of the city purchasing and contracting system, and may delegate such authority by written executive order as is permitted by this code, resolutions, and rules and regulations promulgated in conformance therewith.

B. The finance director is designated as the purchasing officer and shall have such duties as set out in this chapter. (Ord. 482 § 3 (part), 1996)

3.04.020 Limitation.

Contracts and purchases made in accordance with Section 3.04.070 cumulatively totaling seventy-five thousand dollars, or more, in any three-year period awarded to any one vendor or contractor are prohibited, such being evidence of "bid splitting," which practice is prohibited.

A. In such event vendor or contractor shall be required to comply with the competitive bidding process set out in this code prior to being awarded a further contact or purchase order within the three-year period.

B. Splitting contracts or purchases to avoid dollar limits set out in this chapter is prohibited. (Ord. 482 § 3 (part), 1996)

3.04.030 Purchasing officer duties.

The duties and responsibilities of the purchasing officer shall be to:

A. Purchase or contact for all supplies, equipment and contractual personal services, excluding professional services, needed by all city departments or agencies which derive financial support wholly or in part from the city, in accordance with purchasing procedures as prescribed by this chapter, relevant administrative regulations and such rules and regulations as the purchasing officer shall adopt and the city manager approve;

B. Negotiate and recommend execution of contracts for the purchase of supplies and equipment and for the contacting for services from the lowest responsible bidder;

C. Act to procure for the city acceptable quality of supplies, equipment and services at the least expense to the city;

D. Discourage uniform bidding by purveyors and induce full competition on all purchases and for all purchases and contracts;

E. Adopt administrative regulations, subject to prior approval of the city manager, including revisions and amendments thereto, governing the pur-

chase of goods and the contracting for services or supplies and equipment for the city;

F. Keep informed of current developments in the field of purchasing and contracting, price, costs, market conditions, new products and new contractual situations prevailing in the industries which might be supplying goods or services to the city;

G. Prescribe, design and issue forms needed for the operation of the procedures and requirements set out in this chapter, and such other applicable rules as may seem necessary to fulfill the requirements of this chapter;

H. Regulate the transfer of surplus property between departments as needed, or sell or otherwise dispose of surplus property when designated as such by other department heads or city manager;

I. Maintain a bidders list, vendors and contractors catalog file, and such other records as might be used in modern procurement;

J. Assure that every bidder complies with all applicable city, state and federal health, employee, safety and occupational laws and regulations;

K. Such other matters as shall be required to fulfill the requirements and procedures of this chapter, the City Charter and requirements of the city council and the city manager. (Ord. 482 § 3 (part), 1996)

3.04.040 Purchasing procedures generally.

Generally, the purchasing procedures of the city shall consist of the following:

A. Determination of requirements by the purchasing officer, in consultation with the requesting department heads;

B. The negotiation of or processing of appropriate procurement actions;

C. Referral of bids to using departments or agencies for analysis and recommendation;

D. Award of purchase order or contract to the lowest responsible bidder;

E. Supervision of receipt and acceptance procedures;

F. Approval of invoices for payment. (Ord. 482 § 3 (part), 1996)

3.04.050 Specifications.

As needed, the purchasing officer, in conjunction with using departments or agencies, shall develop standard specifications for repetitively procured items and services.

A. Every specification shall be prepared to assure the broadest possible bidder participation, consistent with the needs of the using agency.

B. Alternative specification provisions for any particular bid invitation may be established with concurrence of the purchasing officer and the using department or agency. (Ord. 482 § 3 (part), 1996)

3.04.060 Annual adjustment of limits.

Annually, as part of the city budget, city staff shall provide data and the city council shall adopt new dollar limits affecting sections of this chapter in which dollar limits are set out.

A. Such dollar limits for purchases of goods and supplies shall be adjusted by the same percentage as the Municipal Price Index (MPS), as determined by City & County Magazine, shall have changed during the prior calendar year, either upward or downward.

B. Such dollar limits for construction and equipment purchases and contracts shall be adjusted by the same percentage as the McGraw Hill Index of Construction Prices shall have changed during the prior calendar year, either upward or downward. (Ord. 482 § 3 (part), 1996)

3.04.070 Informal purchases procedure.

The city manager may delegate in writing to the department heads, purchasing officer or other city officer as he shall determine, the authority to make purchases and to contract for items and services involving less than twenty-five thousand dollars. Such delegated authority shall be exercised as set out in this section, and shall be subject to other applicable provisions of this chapter.

A. Purchases under this section shall be based whenever possible on competitive quotations and award to the lowest responsible bidder.

B. Either verbal or written quotations shall be received from prospective vendors or contractors,

3.04.080

and notations made thereof in every case involving any purchase or contract of amount greater than five thousand dollars.

C. Verbal or written quotations shall be solicited and received from prospective vendors or contractors and made a part of the file for each specific proposed acquisition of goods or services involving expenditures of five thousand and one dollars up to and including twenty-five thousand dollars.

D. A written and signed statement of the city officer or employee who made such solicitation shall be included as a part of each purchase order issued under the provisions of this section, which statement shall swear under penalty of perjury that the procedures set out in this section were complied with and that the award was made to the lowest responsible bidder.

E. Award of all contracts and purchases made pursuant to the procedures of this section shall be made to the lowest responsible bidder or vendor meeting specifications, except as specifically otherwise authorized by this chapter. (Ord. 482 § 3 (part), 1996)

3.04.080 Informal bid procedure.

All purchases and contracts involving amounts between twenty-five thousand and one dollars and seventy-four thousand nine hundred and ninety-nine dollars shall be purchased and contracted for only under the procedures set out in this section.

A. Award of all contracts and purchases made pursuant to the procedures of this section shall be made to the lowest responsible bidder or vendor meeting specifications, except as specifically otherwise authorized in this chapter.

B. Written quotations shall be secured in all cases from at least three prospective and qualified vendors or contractors, and such quotations shall be made a part of the file of each purchase made or contract awarded under this section. Such file shall be maintained for three years after award of the contract or purchase order. (Ord. 482 § 3 (part), 1996)

3.04.090 Formal bid procedure.

The procedure set out in this section shall be utilized for all purchases or contracts involving amounts of seventy-five thousand dollars or more.

A. Award of all contracts and purchases made pursuant to the procedures of this section shall be made to the lowest responsible bidder meeting specifications, except as specifically otherwise authorized by this chapter.

B. Written specifications and plans, if appropriate, shall be prepared for all purchases proposed to be made and contracts proposed to be awarded under this section. Such specifications and plans, together with the deadline for and place to file sealed bids with the city, and other requirements, shall be circulated to publications appropriate to the subject of the call for bids, posted at city hall, and advertised in a legally adjudicated newspaper in geographic areas appropriate to reaching prospective bidders.

C. Such notices and advertisements shall be designed to cause full public notification of all calls for sealed bids by providing at least ten days written notice to prospective bidders prior to the proposed deadline for the receipt of sealed bids.

D. Sealed bids shall be accompanied by a bid bond or cashiers check in amount set forth by the city manager, and failure to include such bid bond or cashiers check with any bid shall be disqualifying.

E. Sealed bids shall be received and opened by the city official designated by the bid call, at the place and time specified in said bid call.

F. A written analysis shall be made of all sealed bids received under the procedures of this section, and shall contain information relative to all bidders, including a recommendation by the affected department head and the city manager as to which bidder is recommended to be the lowest responsible bidder.

G. The city council shall award, or may reject, all purchases or contracts developed under the procedures of this section and proposed to be awarded pursuant to this section.

H. All bid calls shall contain a statement that the city council may reject any and all bids for any goods or service, and may cancel any call for bids at any time in the process.

I. At the option of the city manager an alternate purchasing and contracting procedure may be followed for any specific purchase or construction contract bid process, which procedure would follow California Government Code Section 54205, or appropriate Public Contract Code provisions, but without compliance with the dollar limits of said Government Code or Public Contract Code sections. The use of such alternate procedure shall be solely discretionary by the city council or city manager, and generally will not be followed, merely being an optional procedure which might be utilized, if desired. (Ord. 482 § 3 (part), 1996)

3.04.100 Professional and specialized services.

The acquisition of copyrighted and/or patented items and services for which there is no reasonable alternative which is of equal to or of better quality or nature shall be made by following the procedures set out in this section.

A. The purchase order or contract award for such professional or specialized services or materials shall have a copy of a statement attached thereto by both the vendor or contractor and the city manager stating the reasons and the specific copyright or patent circumstances which have given rise to the invoking of this exception to the competitive acquisition process set out in this chapter.

The original of such statement shall be filed with the city clerk.

B. Professional or specialized services which involve a qualitative judgment in addition to qualitative and dollar amount shall be involved when the procedure set out in this section is utilized.

C. When this exception to the competitive purchasing and contracting procedures set out in this chapter is utilized, a written finding shall be filed with the contract and the city clerk regarding the reason for such noncompetitive acquisition and,

further, the process utilized in the selection of contractors to be interviewed, the interview process used, those firms contacted and interviewed, and the results of such interviews, cumulatively which shall have resulted in the decision to award the contract to which the contract was subsequently awarded.

D. The criteria utilized for exception to the competitive process of this chapter in subsections B and C of this section:

1. Shall be a requirement for specialized abilities and knowledge in addition to quality and price,
2. Shall not be utilized without the prior written approval of the city manager.

E. "Professional services" means work performed by specially trained and experienced persons, firms or corporations rendering professional services and advice such as accounting, auditing, financial advisory, securities underwriting, legal, medical, engineering, architectural, environmental, economic, real estate, insurance, appraisals, lobbying, public relations, ordinance codification and publication, or similar such highly specialized services. (Ord. 482 § 3 (part), 1996)

3.04.110 Federal grant requirements.

All supplies, equipment, construction and services for federally assisted grant or loan programs shall be procured in accordance with Attachment O of OMB Circular No. A-102, contained in the Standards Governing State and Local Grantee Procurement. (Ord. 483 § 3 (part), 1996)

3.04.120 Receipt of goods and services.

The using department or agency shall inspect all goods and equipment, and:

A. Certify to the finance director that all goods and services received conform in quality and quantity with the specifications accompanying the purchase order for such goods and services.

B. Before payment is authorized, satisfactory receipt of goods and services must be certified as prescribed in the administrative regulations governing processing of purchase orders and contracts. (Ord. 483 § 3 (part), 1996)

3.04.130 Cooperative purchasing.

Without complying with other sections of this chapter, the purchasing officer may participate in, sponsor, conduct or administer a cooperative purchasing agreement for the procurement or any supplies, equipment, service or construction with one or more public procurement units, in accordance with an agreement entered into between the participants.

A. Such cooperative purchasing may include, but not limited to joint or multiparty contracts between public procurement units; and

B. Open-ended state public procurement contracts which are made available to the city. (Ord. 482 § 3 (part), 1996)

3.04.140 Emergency purchases.

The provisions of this chapter may be waived when the following circumstances exist:

A. During emergencies which have been declared by a unanimous vote of the city council, or by order of the Governor or President, which emergency shall encompass the city and/or its services.

B. An emergency determined by the city manager and the purchasing officer if:

1. There is a great public calamity; or
2. There is immediate need to prepare for national or local defense; or
3. There is a breakdown in machinery, equipment or essential service which requires immediate purchase of supplies and equipment to protect public health, welfare or safety; or
4. An essential departmental operation affecting the public health, welfare or safety would be greatly hampered if the prescribed purchase would cause an undue delay in procurement of the needed item or service.

C. A statement of the nature of the declared emergency shall be attached to each purchase order issued pursuant to the provisions of this section.

D. The purchasing officer is authorized to make emergency purchases for all supplies, equipment and services which cost ten thousand dollars or less, the city manager is authorized to make such

purchases which cost twenty-five thousand dollars or less, but the city council shall authorize any such purchases in amount exceeding twenty-five thousand dollars. (Ord. 482 § 3 (part), 1996)

3.04.150 Local preference

To promote the economic health of the city and to encourage local participation in the city procurement process, the city, in determining the lowest responsible bidder, may take into consideration the sales tax which would be returned to the city, as well as reduced delivery costs, service and any other savings features that are known of as a result of the award to a bidder who has an established place of business within the Lindsay city limits. (Ord. 482 § 3 (part), 1996)

3.04.160 Central stores.

Selected commodities with recurring high usage rates may be stocked and issued from central stores under the direction and control of the purchasing officer.

A. The purchasing officer shall examine usage rates for various commodities and, in coordinating with using department, expend or reduce the quantities and types of items in such central stores.

B. Central stores items shall be replenished as needed from the purchasing revolving account through regular purchasing procedures.

C. Inventory levels of commodities on hand in central stores shall be determined by the purchasing officer, based on economic and demand factors.

D. Detailed instructions for ordering and accounting methods for such central stores shall be set forth in administrative regulations governing such operation. (Ord. 482 § 3 (part), 1996)

3.04.170 Purchase orders.

Purchase of supplies and equipment and the award of public works contracts shall be made in accordance with prescribed administrative regulations governing the preparation and issuance of purchase orders. Except as otherwise prescribed in this chapter, the administrative regulations the

preparation and issuance of purchase orders. Except as otherwise prescribed in this chapter, the administrative regulations governing purchasing and contracting shall establish responsibilities for the signing and processing of purchase orders, and no exceptions may be made unless specifically provided for in such regulations. (Ord. 482 § 3 (part), 1996)

3.04.180 Estimates of requirements.

All using departments or agencies shall file detailed estimates of their requirements for supplies and equipment in such a manner, at such a time, and for such future periods as the purchasing officer may request. (Ord. 482 § 3 (part), 1996)

3.04.190 Inventory and status reports.

Each using department or agency shall submit at least annually to the purchasing officer, or more often if required, in the form and manner he shall prescribe, reports describing all supplies, equipment, materials, fixtures and other personal property of the city in the custody of the department or agency which personal has become obsolete or unserviceable.

A. Subject to the provisions of subsection E of this section, the purchasing officer is authorized from to sell or to exchange any and all such supplies or unserviceable equipment, materials, fixtures and other personal property of the city, including trade-in value if such property is to be replaced.

B. The purchasing officer may sell for the best price obtainable on the open market or, when he deems it advisable, to the highest bidder at public sale, or he may exchange such surplus property for credit on other property.

C. In the event the purchasing officer determines that any such obsolete or surplus property has no salvage value he may dispose of it as he deems advisable.

D. All sales of such surplus or obsolete personal property shall be for cash or certified check or money order payable to the city.

E. The purchasing officer shall have authority to sign bills of sale and any other papers or documents for and on behalf of the city evidencing transfer of title of the property.

F. Prior to disposing of any obsolete or surplus personal property having an apparent market value in excess of twenty-five thousand dollars the purchasing officer shall inform the city council of the nature of the personal property proposed for disposition and the price offered and shall obtain the council's approval for such disposition. (Ord. 482 § 3 (part), 1996)

3.04.200 Public works by city forces.

The city manager may determine which public works projects may be performed by city forces, or what portions of any public works project which is to be bid to be performed by city forces and thus excluded from such bid process.

A. Such determination shall be made by the city manager after consultation with the appropriate city department head, and shall take into consideration the skills and abilities, wage and benefit rates, and time availability of the specific city employees who would be involved in such specific public works project.

B. Reasons for the decision made by the city manager shall be filed with the bid documents should such project be performed in part by city forces, and in the construction files for the project should such public works project be performed in whole by city forces. (Ord. 482 § 3 (part), 1996)

3.04.210 Bid wage determination.

Each public works project proposed to be put to sealed bid pursuant to the procedures set out in Section 3.04.090 of this chapter shall have as a part of such bid call a statement by the city manager as to the requirement for the payment of wage rates by bidders, any geographic coverage of such proposed wage rates, and any other appropriate guidelines and restrictions on the payment of wages by prospective contractors to their employees.

A. Unless otherwise specified, all city public works, purchasing and acquisition contracts shall make no provision for payment of so-called prevailing wages, city bid documents to stipulate that whatever wages as may be necessary for the bidder to submit a reasonable bid may be utilized by the bidder.

B. In such bids as the city shall, by grant contract, be obligated to require as a precedent to the retention of such grant contract, that California State Department of Labor-determined "prevailing wage" rates shall be utilized, or Federal Davis-Bacon Act wage rates shall be utilized, then, in that event, subsection A of this section shall be suspended and not applicable.

C. Insofar as is possible, bidders which agree to employ persons to work on specific project bids are being submitted, and such employed persons live within the city limits of the city of Lindsay, then those bidders shall be provided preference in the award of bids by the city.

D. Bidders who have their headquarters within the city limits of the city of Lindsay, who pay a business license tax to the city, and who agree to employ persons resident within the city of Lindsay, shall be provided added preference in the award of public works contracts by the city, insofar as is possible. (Ord. 482 § 3 (part), 1996)

3.04.220 Contract bulk purchases.

Purchase contracts to supply the city's needs may be entered into for up to three years for specified types and groupings of goods or services, provided that the procedures of this chapter are complied with. (Ord. 482 § 3 (part), 1996)

3.04.230 Electronic purchase procedure.

Purchases may be made via electronic data transfer of data, provide the intent and substance of the requirements of this chapter are met. (Ord. 482 § 3 (part), 1996)

3.04.240 Security for public works projects.

All contracts for the construction of a public works project in an estimated amount of seventy-five thousand dollars or greater shall require the furnishment of security for completion of the project and the payment of labor, materials and equipment.

A. The provisions of Chapter 5 of Division 2 of Title 7 of the California Government Code (Sections 66499 through 66499.10) as the same now reads or is hereinafter amended shall govern the kind of security

(G.C. Section 66499); the form of bond (G.C. Sections 66499.1 and 66499.2); the amount of security (G.C. Section 66499.3); the costs, expenses, and fees included in the amount of the security (G.C. Section 66499.4); the provisions for reduction of improvement security (G.C. Section 66499.5); exemption of security from enforcement of money judgment (G.C. Section 66499.6); release of security (G.C. Section 66499.7); restriction on release of security (G.C. Section 66499.8); limitation on security liability (G.C. Section 66499.9); and party against whom suit on security maintained (G.C. Section 66499.10).

B. Such Government Code provisions are incorporated in this section of this chapter by reference, as set forth herein. (Ord. 520 § 1, 2006; Ord. 482 § 3 (part), 1996)

3.04.250 Changes in procedures.

Changes in the general method or policy of purchasing and contracting by the city and the operation of central stores shall be made only by amending this chapter.

Changes affecting only the details or forms used in the administration of these provisions concerning purchasing officer or city manager as administrative revision to the pertinent procedural regulations. (Ord. 482 § 3 (part), 1996)

3.04.260 Definitions.

"Lowest responsible bidder" means the lowest bidder whose offer best responds in quality, fitness and capacity to the requirements of the proposed work or usage, as specified.

In determining the lowest responsible bidder the following shall be considered, in addition to price:

- A. The quality of supplies offered;

B. The ability, capacity and skill of the bidder to perform the contract or to provide the supplies or services required;

C. Whether the bidder can perform the contract or provide the supplies or services promptly, or within the time specified, without delay or interference;

D. The sufficiency of the bidder's financial resources and the effect thereof on his ability to perform the contract or to provide the supplies or service;

E. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;

F. The quality of the bidder's performance on previous orders or contracts for the city;

G. Litigation by the bidder on previous orders or contracts with the city;

H. Previous and existing compliance by the bidder with local laws and ordinances relating to the subject of the purchase or contract;

I. The ability of the bidder to provide future maintenance and service where such maintenance and service is essential. (Ord. 482 § 3 (part), 1996)

Chapter 3.08

REAL PROPERTY TRANSFER TAX

Sections:

3.08.010	Title.
3.08.020	Imposed—Rate.
3.08.030	Applicability.
3.08.040	Exemptions.
3.08.050	Administration.
3.08.060	Refund claims.
3.08.070	Operative date.
3.08.080	Effective date.

3.08.010 Title.

The ordinance codified in this chapter shall be known as the “Real Property Transfer Tax Ordinance of the City of Lindsay.” 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. 301 § 1, 1967)

3.08.020 Imposed—Rate.

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 his 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. 301 § 2, 1967)

3.08.030 Applicability.

Any tax imposed pursuant to Section 3.08.020 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. 301 § 3, 1967)

3.08.040 Exemptions.

A. Any tax imposed pursuant to this chapter shall not apply to any instrument in writing given to secure a debt.

B. 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.

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

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

2. Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision (m) of Section 205 of Title II of the United States Code, as amended;

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

4. Whereby a mere change in identity, form or place of organization is in effect.

Subdivisions 1 through 4, inclusive, of this subsection shall 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.

D. 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:

1. 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 Holding Company Act of 1935;

2. Such order specifies the property which is ordered to be conveyed;

3. Such conveyance is made in obedience to such order.

E. 1. 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:

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

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

2. 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.

3. No more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subdivision 2 of this subsection, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination. (Ord. 301 §§ 4—8, 1967)

3.08.050 Administration.

The county recorder shall administer this ordinance 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. 301 § 9, 1967)

3.08.060 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. 301 § 10, 1967)

3.08.070 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 herein, whichever is later. (Ord. 301 § 11, 1967)

3.08.080 Effective date.

The ordinance codified in this chapter, inasmuch as it provides for a tax levy for the usual and current expenses of the city, shall take effect immediately. (Ord. 301 § 13, 1967)

Chapter 3.12

UNIFORM LOCAL SALES AND USE TAX

Sections:

- 3.12.010 Title.**
- 3.12.020 Rate.**
- 3.12.030 Operative date.**
- 3.12.040 Purpose.**
- 3.12.050 Contract with state.**
- 3.12.060 Sales tax imposed.**
- 3.12.070 Place of sale designated.**
- 3.12.080 Use tax imposed.**
- 3.12.090 State law adopted.**
- 3.12.100 Limitations on adoption of state law.**
- 3.12.110 Permit not required.**
- 3.12.120 Exclusions and exemptions.**
- 3.12.120 Exclusions and exemptions.**
- 3.12.130 Amendments.**
- 3.12.140 Enjoining collection prohibited.**
- 3.12.150 Penalty for violation.**

3.12.010 Title.

This chapter shall be known as the uniform local sales and use tax ordinance. (Ord. 328 § 1, 1973)

3.12.020 Rate.

The rate of sales tax and use tax imposed by this chapter shall be .95 of one percent. (Ord. 328 § 2, 1973)

3.12.030 Operative date.

This chapter shall be operative on January 1, 1974. (Ord. 328 § 3, 1973)

3.12.040 Purpose.

The city council declares that 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 these purposes:

A. To adopt a sales and use tax ordinance which complies with the requirements and limita-

tions 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 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. 328 § 4, 1973)

3.12.050 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 sales and use tax ordinance; provided, that if this city has not 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 the ordinance codified in this chapter. (Ord. 328 § 5, 1973)

3.12.060 Sales tax imposed.

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 3.12.020 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. 328 § 6, 1973)

3.12.070 Place of sale designated.

For the purpose 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. 328 § 7, 1973)

3.12.080 Use tax imposed.

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 in Section 3.12.020 of the sales price of the property. The sale 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. 328 § 8, 1973)

3.12.090 State law adopted.

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 in this chapter. (Ord. 328 § 9, 1973)

3.12.100 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; 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 the sales, storage, use or other consumption remains 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 provisions of that Code; the substitution shall not be made in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6137, 6797 or 6828 of the Revenue and Taxation Code; and the substitution shall not be made for the word "State" in Section 6203 or in the definition of that phrase in Section 6203. (Ord. 328 § 10, 1973)

3.12.110 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. 328 § 11, 1973)

3.12.120 Exclusions and exemptions.*

A. The amount subject to tax shall not include 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 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.

C. 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 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.

D. 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. 388 § 1, 1983; Ord. 328 § 13, 1973)

* Editor's note: This section shall be operative January 1, 1984.

3.12.120 Exclusions and exemptions.*

A. The amount subject to tax shall not include 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 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 the ordinance codified herein.

C. 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.

D. 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.

E. There are exempted from the consumption 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.

F. 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. 388 § 2, 1983)

* Editor's Note: This section shall be operative on the operative date of any act of the Legislature of the state of California which amends Sections 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.

3.12.130 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. 328 § 15, 1973)

3.12.140 Enjoining collection prohibited.

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 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. 328 § 16, 1973)

3.12.150 Penalty for violation.

Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months, or by both such fine and imprisonment. (Ord. 328 § 17, 1973)

Chapter 3.16

PARK DEVELOPMENT FEE ON NEW CONSTRUCTION*

Sections:

- 3.16.010 Purpose.**
- 3.16.020 Definitions.**
- 3.16.030 Requirements.**
- 3.16.040 General standards.**
- 3.16.050 Acquisition and development costs.**
- 3.16.060 Fee credits.**
- 3.16.070 Acquisition fee credit.**
- 3.16.080 Development fee credit.**
- 3.16.090 Land dedication.**
- 3.16.110 Limitations on the use of fees.**

* Prior Ordinance History: Prior code §§ 23.10, 23.20, 23.30, 23.40, Ord. 339.

3.16.010 Purpose.

This chapter is enacted pursuant to the authority under the Government Code of the state for the construction of parks and recreation facilities and for the payment of fees to construct such facilities in accordance with the Resource Management Element of the General Plan of the city, adopted by the city in 1989. (Ord. 443 § 1, 1991)

3.16.020 Definitions.

A. "Dwelling unit" means each single-family dwelling in each unit, an apartment, duplex, multiple dwelling structure, condominium, cooperative or planned unit development, as defined in Section 11003 of the Business and Professions Code of the state, or each stall, space or site, or location for a mobile home or trailer in a mobile home park or mobile home subdivision.

B. "Park and recreation facilities" means parks or other such improvements, equipment or capital facilities which serve to directly meet the park and recreation needs of residents of the city. (Ord. 443 § 2, 1991)

3.16.030 Requirements.

Prior to issuance of a building permit for construction of a new dwelling unit, as defined in Section 3.16.020 of this chapter, or recording of a final map or parcel map, where applicable, a fee shall be paid to the city for the purpose of constructing park and recreation facilities. Such fees shall be composed of an acquisition fee and a development fee to be paid as follows:

A. The acquisition fee shall be paid at the time of filing (filing map approval) of final map or parcel map which is filed subsequent to city approval of a residential development, as defined in this chapter. The amount of the acquisition fee payable at the time of approval referenced herein shall be determined by multiplying the number of each type of dwelling unit planned for the parcels of the final map or parcel map times the acquisition fee for each type of dwelling unit in effect at the time of approval. Where no parcel map or final map is recorded prior to issuance of a building permit for a residential development, the acquisition fee shall be paid at the time of issuance of the building permit or permits according to the acquisition fee schedule in effect at the time of issuance of such building permit.

B. The development fee shall be paid at the time of issuance of a building permit or permits according to the development fee schedule in effect at the time of issuance of the building permit. (Ord. 443 § 3, 1991)

3.16.040 General standards.

It is found and determined that to provide for the public interest, convenience, health and welfare that five acres of city park and recreation facilities be provided for each one thousand residents. This standard has been established based on the city's park and recreation facility needs documented in the Resource Element of the General Plan.

The amount of land required for each type of dwelling unit shall be based on the average number of persons per household for each dwelling unit type which has been estimated by the most recent federal census or a state census taken pursuant to

Section 40200 et seq. of the Government Code. The amount of land required for park and recreation facilities for each dwelling unit type are established as follows:

<u>Dwelling Type</u>	<u>Zoning District</u>	<u>Average Persons Per Household</u>	<u>Acres Per Dwelling Unit</u>
Single-family	R-1	3.21	.01605
Multiple-family	R-M	2.4	.012
Mobile homes		2.4	.012

(Ord. 442 § 4, 1991)

3.16.050 Acquisition and development costs.

A. The amount of the acquisition fee and the development fee for each type of dwelling unit shall be based on the average number of persons per household for each dwelling type and the cost of acquisition and development for park and recreation facilities.

B. The city shall establish by resolution the estimated per-acre cost of land acquisition and park development. The estimated cost of land acquisition so established shall be increased five percent per year. The estimated cost of park development shall be adjusted by an amount equal to the percentage change in the Construction Cost Index reported by the Engineering News Record. The city council may increase the estimated costs for park acquisition and park development by resolution as specified herein, in excess of the limitations specified in this section, upon a majority vote after at least one public hearing. (Ord. 442 § 5, 1991)

3.16.060 Fee credits.

Residential development subject to this chapter may receive a credit, as determined by the city council, against the required acquisition fee and development fee. (Ord. 442 § 6, 1991)

3.16.070 Acquisition fee credit.

A credit shall be given for the fair market value of any property dedicated to the city for public park and recreation facilities which are in conformity with the Resource Element of the General Plan. Where such dedication is in excess of the land dedication requirement for the planned residential development, compensation shall be provided to the landowner for the fair market value of the land dedicated in excess of the requirement specified in this chapter. (Ord. 442 § 7, 1991)

3.16.080 Development fee credit.

A credit against the development fee may be given for the following recreational improvements:

A. An amount equal to the value of any improvements and any equipment which is in conformity with the Resource Element of the General Plan which is dedicated to the city along with dedicated park land.

B. Private park and recreation facilities, subject to review and approval by the city council, which meet the standards described below:

1. Yards, court areas, and other open areas required by the city zoning regulation and the Uniform Building Code shall not be included in the computation of park and recreation area;

2. Ongoing maintenance of the area is provided;

3. Use of the private area is restricted for park and recreation purposes and the legal documents be recorded which will run with the land in favor of the future property owners of the property; and when a portion of the private recreational area is also reserved for storm drainage purposes, that portion of the private recreational area, as determined by the city engineer, shall not be considered for credit;

4. The private area must be reasonably adequate for park and recreational purposes;

5. Developments containing four or more acres of private recreational areas must contain at least four of the following improvements, of which at least two improvements shall be from the active list:

Active Recreational Areas:

<u>Facility</u>	<u>Acres</u>
a. Children’s play area with apparatus	0.50
b. Court game areas (i.e., volleyball, basketball, handball, tennis, shuffleboard or other similar hard-surfaced areas for court games	0.25
c. Turfed open play spaces for active recreation such as soccer, golf, softball, etc., with associated facilities, etc.	1.00
d. Swimming pool with adjacent deck and lawn area	0.25
e. Recreation and/or social center	0.15
f. Other active park and recreational facilities as approved by the city council.	

Passive Recreational Areas:

<u>Facility</u>	<u>Acres</u>
a. Family picnic area	0.25
b. Pathways and trails (well-drained landscaped corridors with six-foot to ten-foot-wide paths/trails) along waterways and/or to open spaces within the development.....	N/A
c. Landscaped open space with “quiet” areas (shade trees, benches, etc.)	0.50
d. Turfed areas for open or free play.....	1.00
e. Natural area preservation/enhancement (waterways, oak trees, and groves, etc., including buffers/transition areas).....	Site Specific
f. Other passive park and recreational facilities as approved by the park and recreation commission	

Developments containing less than four acres of private recreational area shall have at least one of the above active or passive improvements for each acre developed. If the area required for open space is two acres or more, at least one of the above active improvements shall be required.

6. Private open space exceeds five percent of the net site area, as defined in the Lindsay zoning regulations;

7. Phased developments with private park and/or recreational facilities, shall conform to subdivision 5 of this subsection, in the aggregate, as each phase in combination with any previous phase is developed;

C. The amount of the development fee credit for private park and recreation facilities shall be equal to the fraction of the total required land acquisition which is provided in the private park and recreation facilities, as specified in Section 3.16.040 of this chapter, multiplied times the total development fee for the residential development. The development fee credit for private park and recreation facilities shall not exceed seventy-five percent of the required development fee.

D. The city council may reduce, waive or supplement the acquisition fee and/or development fee where it finds that such waiver or reduction will promote the construction of housing for low-income and moderate-income households where it makes a finding that other moneys are available to construct the necessary park and recreation facilities.

E. All fee credits provided for under this section shall be implemented through a development agreement with the city. (Ord. 443 § 8, 1991)

3.16.090 Land dedication.

Nothing in this chapter shall be construed to limit the city's ability to require dedication of park land for park and recreational purposes in accordance with the Resource Element of the General Plan. Where such dedications are required and made, a fee credit may be provided to

a residential development as provided for in Sections 3.16.060, 3.16.070 and 3.16.080 of this chapter. (Ord. 443 § 9, 1991)

3.16.110 Limitations on the use of fees.

The lands and fees received under this chapter shall only be used for the purpose of providing park and recreational facilities to serve the area in which the residential development is located and/or to provide community-wide recreational facilities. (Ord. 443 § 10, 1991)

Chapter 3.20

CURB AND GUTTER REVOLVING FUND

Sections:

- 3.20.010 Created.**
- 3.20.020 Purpose.**
- 3.20.030 Specifications compliance required.**
- 3.20.040 Application for use of funds.**
- 3.20.050 Assessment and collection of unpaid installments.**
- 3.20.060 Disposition of funds.**

3.20.010 Created.

A. There is created, set up and established a curb and gutter revolving fund of a sum not to exceed the sum of five thousand dollars, for financing and paying for the installation of curbs and gutters in the city.

B. The treasurer and auditor are authorized and directed from time to time as such funds may be needed to transfer from the general fund into the curb and gutter revolving fund sums not to exceed five thousand dollars. (Prior code § 18-15)

3.20.020 Purpose.

The curb and gutter revolving fund shall be used, employed and expended for the sole and only purpose of and in providing property owners with necessary and required funds for building, erecting, constructing and completing curbs and gutters in, on and along the public streets and highways in the city adjacent to real property of such of the owners thereof as may elect to cause curbs and gutters to be built, erected, constructed and completed, and payment therefor shall be made from the curb and gutter revolving fund. (Prior code § 18-16)

3.20.030 Specifications compliance required.

All driveways for the passage of traffic from a public street over and across sidewalks, and all curbs, gutters and sidewalks hereafter laid down,

built or constructed in the city shall be built, laid down and constructed in accordance with the provisions of this chapter and the development standards and not otherwise. The development standards may be amended, changed or repealed by resolution of the city council. (Ord. 375, 1982: prior code § 18-17)

3.20.040 Application for use of funds.

A. Owners of real property electing to avail themselves of financing the installation of curbs and gutters built, erected, installed and completed, and payment therefor made from the curb and gutter revolving fund shall make written application therefor to the city manager, and if the application is acceptable to the city, the owners of real property shall enter into a written contract with the city for financing and payment therefor from the curb and gutter revolving fund.

B. Such owners shall in the written agreement bind, contract and obligate themselves to reimburse and repay to the city all funds and money withdrawn or disbursed from the curb and gutter revolving fund amortized in monthly payments with the entire amount thereof to be fully refunded and repaid to the city within a period of time not exceeding two years from the date of the agreement and on such conditions as may be set forth in the written agreement. All unpaid balances remaining unpaid to the city pursuant to the provisions of the ordinance codified herein shall bear interest at the rate of seven percent per year. The owners of the real property and the applicant in the agreement shall agree that any installment payments, with accruing interest, as specified and set up in the agreement, remaining unpaid for ten days from the due date thereof, may be assessed as taxes against the real property of the owner or applicant thus benefited, and the amount of money unpaid shall constitute a special assessment against the parcel of real property thus benefited, and shall be a tax lien on the property for the amount thereof with the accruing interest, and shall continue to be a lien thereon until the full amount thereof and all accruing interest is paid

and discharged in full. (Ord. 255a § 5, 1969; prior code § 18-18)

3.20.050 Assessment and collection of unpaid installments.

The city manager shall on or before the first Monday in March of each year cause to be filed with the tax assessor of the city a description of the property, together with the name of the owner or reputed owner thereof, against which special assessment shall be made pursuant to this chapter, and the installment then due, and unpaid with accruing interest, together with all other sums of money due and unpaid under the agreement, may be assessed as taxes against the owner or reputed owner of the real property, and the amount of money so assessed shall bear the same penalties and interest as taxes regularly assessed on default of payment thereof. (Prior code § 18-19)

3.20.060 Disposition of funds.

All money received and paid under the written agreement referred to in Section 3.20.040 or assessed and collected as taxes, shall be restored to the curb and gutter revolving fund on receipt thereof for such use and employment therein. (Prior code § 18-20)

Chapter 3.28

**ASSESSMENT, LEVY AND COLLECTION
OF CITY TAXES**

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cerning which this chapter is silent, substituting the word "city" for the word "county," the words "city council" for the words "board of supervisors" and the words "city assessor" for the words "county assessor" and similar appropriate substitutions. (Ord. 282 § 1, 1963)

**3.28.020 Property assessment—
Assessment becomes lien against
property.**

All taxable property must be assessed at its full cash value. Land and improvements thereon shall be separately assessed. Every tax levied and due upon real property as provided in this chapter is a lien against the property assessed and every tax levied and due upon improvements upon real estate, is a lien upon the lands and improvements which lien shall attach as of the first Monday of March in each year. The liens herein described shall continue in full force and effect until the taxes are paid in full, together with all penalties which become due thereon. Whenever the words "property," "real estate," "improvements," "personal property," "value," "credits" or "debts" are used in this chapter, they shall be construed to be used in the sense defined in Section 3617 of the Political Code. (Ord. 282 § 2, 1963)

**3.28.030 Property assessment—
Determination.**

The assessor shall, between the first Monday in March and the first Monday in June in each year ascertain the names of all taxable inhabitants or owners of property and ascertain all property in Lindsay subject to taxation, except such as is required by law to be assessed by the State Board of Equalization, and must assess such property to the person or persons by whom it was owned or claimed, or in whose possession or control it was at twelve o'clock midnight of the first Monday in March preceding; but no mistake in the name of the owner or supposed owner of real property shall render the assessment invalid. (Ord. 282 § 3, 1963)

**3.28.040 Assessor's power to exact
statement of real and personal
property owned—Statement
contents.**

The property assessor shall have the power to exact from every person a statement under oath, setting forth specifically all the real and personal property owned by such person, or in his possession or under his control, at twelve o'clock midnight on the first Monday in March; provided, however, that in cases where he deems such course desirable, the assessor may accept such statement with the written affirmation of the person making the statement in lieu of the oath mentioned in this section. Such statement shall be in writing, showing separately:

A. All property belonging to, claimed by or in possession, or under the control or management of such person;

B. All property belonging to, claimed by, or in possession, or under the control or management of any firm of which such person is a member;

C. All property belonging to, claimed by, or in possession, or under the control or management of any corporation of which such person is president, secretary, cashier or managing agent;

D. An exact description of all lands in parcels or subdivisions, improvements and personal property, including all taxable state, county, city or other municipal or public bonds and taxable bonds, of any person, firm or corporation, and deposits of money, or other valuables, and the names of the persons with whom such deposits are made, and the places in which they may be found;

E. Whenever one member of a firm, or one of the proper officers of a corporation, has made a statement showing the property of the firm or corporation, another member of the firm or corporation, or another officer need not include such property in the statement made by him, but his statement must show the name of the person or officer who made the statement in which the property is included. (Ord. 282 § 4, 1963)

3.28.050 Statement forms provided by city council—Affirmation requirement.

The city council must furnish the assessor with blank forms of the statements provided for in Section 3.28.040, affixing thereto an affirmation which must be substantially as follows:

I _____, do affirm that I am a resident of the City of Lindsay (or some other place, naming it), that this list contains a full and correct statement of all property subject to taxation which I, or any firm of which I am a member, or any corporation, association, or company of which I am president, cashier, secretary or managing agent, owned, claimed, possessed or controlled at twelve o'clock M. on the first Monday in March last, and which is not already assessed this year; and that I have not in any manner whatsoever transferred or disposed of any property, or placed any property out of said Lindsay, or my possession, for the purpose of avoiding any assessment upon the same, or of making this statement.

The affirmation to the statement on behalf of a firm or corporation, must state the principal place of business of the firm or corporation, and in other respects must conform substantially to the form set forth in this section; provided, however, that the assessor may require in lieu of such affirmation an affidavit under oath. (Ord. 282 § 5, 1963)

3.28.060 Statement—Delivery—Failure to secure statement prior to assessment not grounds for invalidation.

A. The assessor may fill out the statement at the time he presents it, or he may deliver it to the person personally, or by mail, and require him, within an appointed time, to return the same to him, properly filled out; provided, however, that such statement shall be deemed properly delivered if placed in a stamped envelope addressed to

the "occupant of _____" inserting the address) and deposited in the U.S. Post Office, or any mailbox in the city.

B. No assessment shall be invalidated by reason of the failure of the assessor to demand and secure such statement prior to the making of such assessment. All statements rendered pursuant to the provisions of this chapter shall be deemed secret communications and shall not be deemed to be public documents nor open to public inspection. (Ord. 282 § 6, 1963)

3.28.070 Assessor's power—Penalty for refusal to furnish statement, affidavit or affirmation.

The assessor shall have power:

A. To require any person found within the city to make and subscribe an affidavit or affirmation giving his name and place of residence;

B. To subpoena and examine any person in relation to any statement furnished to him or which discloses property which is assessable in the city. Every person who refuses to furnish the statement required by this chapter, or to make and subscribe such affidavit or affirmation respecting his name and place of residence, or to appear and testify when requested to do so by the assessor, as provided in this chapter, shall, for each and every refusal, and so often as the same is repeated, forfeit to the city the sum of one hundred dollars lawful money of the United States, to be recovered in an action brought in its name by the assessor in any Justice's Court. All moneys recovered by the assessor under the provisions of this section must be by him paid into the treasury of the city. (Ord. 282 § 7, 1963)

3.28.080 Failure to submit statement—Property value determination.

A. If any person, after demand made by the city assessor neglects or refuses to give the statement provided for in this chapter, or to comply with other requirements of this chapter, the assessor must note the refusal on the assessment book, opposite the name of such person, and must make

an estimate of the value of such property of such person, and the assessor must, when required by the city council, transmit on or before the first Monday in July of each year, to the city council, a verified report in writing, separate from the assessment roll, containing a complete list of all persons who refuse or neglect to furnish a statement of their property, as provided for in this chapter, or to comply with requirements of this chapter, the amount of the assessment upon the property of such persons, with a statement of the particular facts, if any, upon which the assessment has been made and the valuation of the property so assessed ascertained.

B. The city council may investigate and inquire into all assessments and values so fixed by the assessor, as prescribed by this section, and for that purpose may require each taxpayer affected by such statement and valuation to make a statement under oath within ten days from making an order requiring such statement, setting forth specifically all the property owned or controlled by, or in the possession of such taxpayer on the first Monday of March. If any taxpayer after demand made by the city council, shall neglect or refuse to make and deliver to the city council the statement duly verified as provided for in this chapter, or to comply with the other requirements of this chapter, the city council, sitting as a board of equalization, must fix such assessment and valuation at such an amount as the council shall deem just, but the value fixed by the assessor must not in any case be reduced by the city council. (Ord. 282 § 8, 1963)

3.28.090 Property valuation in owner's absence—Assessment of personal property consigned for sale.

A. If the owner or claimant of any property, not listed by another person, is absent or unknown, the assessor must make estimate of the value of such property.

B. All personal property consigned for sale to any person within this city from any place out of

this city must be assessed as other property. (Ord. 282 § 9, 1963)

**3.28.100 Assessment charged to owners of record and unknown owners—
When.**

If the name of the absent owner is known to the assessor, or if it appears of record in the office of the county recorder where the property is situated, the property must be assessed to such name. If unknown to the assessor, and it does not appear of record as aforesaid, the property must be assessed to unknown owners. (Ord. 282 § 10, 1963)

3.28.110 Assessment as agent, trustee, guardian, etc.

When a person is assessed as agent, trustee, bailee, guardian, executor or administrator, his representative designation must be added to his name and the assessment entered upon a separate line from his individual assessment. (Ord. 282 § 11, 1963)

**3.28.120 Firms and corporations—
Assessment in name of.**

The property of every firm or corporation must be assessed in the name of the firm or corporation, if known. (Ord. 282 § 12, 1963)

**3.28.130 Deceased person's property—
Assessment against heirs.**

The undistributed or unpartitioned property of deceased persons may be assessed to their heirs, guardians, executors or administrators; and a payment of taxes made by either binds all the parties in interest for their equal portions. (Ord. 282 § 13, 1963)

**3.28.140 Concealed, transferred and misrepresented property—
Assessment upon discovery.**

Any property wilfully concealed, removed, transferred or misrepresented by the owner or agent thereof to evade taxation, upon discovery must be assessed not exceeding twice its value,

and the assessment so made must not be reduced by the city council. (Ord. 282 § 14, 1963)

3.28.150 Assessment of personal property missed during preceding year's assessment.

Any personal property discovered by the assessor to have escaped assessment for the last preceding year, if such property is in the ownership or under the control of the same person who owned or controlled it for such preceding year, may be assessed at double its value. (Ord. 282 § 15, 1963)

3.28.160 Assessment book—Preparation and contents.

The assessor must prepare an assessment book with appropriate headings, in which must be listed all taxable property within the city, and in which must be specified in separate columns, under the appropriate head:

A. The name of the person to whom the property is assessed, and description of the land by number of lot and block;

B. The full cash value of real property;

C. The full cash value of improvements on such real property;

D. The full cash value of all personal property including money;

E. The amount of military exemptions;

F. The total value of all property (changes by the city board of equalization to be noted in red ink);

G. Taxable improvements owned by any person, firm, association or corporation located upon land exempt from taxation shall, as to the manner of assessment be assessed as other real estate upon the assessment book. No value shall, however, be assessed against the exempt land, nor under any circumstances shall the land be charged with or become responsible for the assessment made against any taxable improvements located thereon. (Ord. 282 § 16, 1983)

3.28.170 Assessment book completion—Assessor's affidavit.

On or before the first Monday of June, in each year, the assessor must complete his assessment book. He and his deputies must take and subscribe an affidavit in the assessment book, to be substantially as follows:

I _____, Assessor, (or Deputy Assessor, as the case may be), of the City of Lindsay, do swear that between the first Monday in March and the first Monday in June, Nineteen Hundred and _____, I have made diligent inquiry and examination to ascertain all property within the City of Lindsay, subject to assessment by me, and that the same has been assessed on the Assessment Book equally and uniformly, according to the best of my judgment, information and belief, at its full cash value and that I have faithfully complied with all the duties imposed upon the Assessor under the revenue laws; and that I have not imposed any unjust or double assessment through malice or otherwise, nor allowed anyone to escape a just and equal assessment through favor or reward or otherwise.

But the failure to make or subscribe such an affidavit, or any affidavit, will not in any manner affect the validity of the assessment. (Ord. 282 § 17, 1963)

3.28.180 Assessment roll completion—Notice publication.

The clerk of the city council shall immediately upon receiving the assessment roll from the assessor publish in a newspaper of general circulation, published in the city, a notice that the assessment roll of the city is in his office, open for inspection and that the city board of equalization will be in session on the second Monday of July at eight p.m. (Ord. 282 § 18, 1963)

Article II. Board of Equalization

3.28.190 Establishment—Meetings.

The city council shall constitute a board of equalization and shall meet on the second Tuesday of July in each year at their usual place of meeting in the city to examine the assessment book and equalize the assessment of property in the city. It shall remain in session at least three days, and may adjourn from time to time but not later than the second Monday of August following. (Ord. 282 § 19, 1963)

3.28.200 Power to equalize assessments.

The board has the power, after giving notice in such manner as it may by rule prescribe, to increase or lower the entire assessment roll or any assessment contained therein so as to equalize the assessment of property contained in the roll and make the assessment conform to the true value of such property in money. (Ord. 282 § 20, 1963)

**3.28.210 Assessment reduction—
Application required.**

No reduction must be made in the valuation of property unless the party affected thereby or his agents makes and files with the board a written application therefor verified by his oath, showing the facts upon which it is claimed such reduction should be made. (Ord. 282 § 21, 1963)

**3.28.220 Assessment reduction
application—Examination.**

Before the board grants the application or makes the reduction applied for it must first examine, on oath, the person or the agent making the application touching the value of the property of such person. No reduction must be made unless such person or the agent making the application attends and answers all questions pertinent to the inquiry. (Ord. 282 § 22, 1963)

**3.28.230 Assessment reduction
application—Hearing.**

Upon the hearing of the application the board may subpoena such witnesses, hear and take such evidence in relation to the subject pending as in its discretion it may deem proper. (Ord. 282 § 23, 1963)

**3.28.240 Sessions—Assessor's and
deputy's presence required—
When.**

During the sessions of the board, the assessor and any deputy whose testimony is needed must be present and make any statement and introduce and examine witnesses on questions before the board. (Ord. 282 § 24, 1963)

**3.28.250 Additional assessments and
adjustments—Notification of
interested persons.**

During the session of the board it may direct the assessor to assess any taxable property that has escaped assessment or to add to the amount, number or quality of property when a false or incomplete list has been rendered, and to make and enter new assessments (at the same time canceling previous entries), when any assessment made by him is deemed by the board so incomplete as to render doubtful the collection of the tax, but the clerk must notify all persons interested, at least one day before action taken of the day fixed when the matter will be investigated, by letter deposited in the post office or express office, postpaid and addressed to the person interested. (Ord. 282 § 25, 1963)

**3.28.260 Assessment alterations—
Recording in assessment book—
Delivery of assessment roll to tax
collector—Affidavit of accuracy.**

The clerk of the city council must record in a book to be kept for that purpose, all changes, corrections and orders made by the board during its session, or as soon as possible after its adjournment must enter upon the assessment book all

changes and corrections made by the board and shall at once deliver the assessment roll to the tax collector, with an affidavit thereto affixed, subscribed by him as follows;

I _____,
do swear that as Clerk of the City Council of the City of Lindsay, I have kept correct minutes of all the acts of said Board touching alterations in the Assessment Book, that all alterations agreed to or directed to be made have been made and entered in the Assessment Book and that no changes or alterations have been made therein except those authorized.
(Ord. 282 § 26, 1963)

3.28.270 Subpoenaed witnesses—Failure to appear.

Any person subpoenaed as a witness as provided by Section 3.28.230 who neglects or refuses to attend the board as required by order thereof shall forfeit to the city the sum of fifty dollars, to be received in a civil action in the name of the city. (Ord. 282 § 27, 1963)

Article III. Tax Levy and Collection

3.28.280 Amount determination.

The city council at their first regular meeting in the month of August of each year, must fix the rate of city taxes, designating the number of cents on each hundred dollars of property levied for each fund and must levy the city taxes upon the taxable property of the city. (Ord. 282 § 28, 1963)

3.28.290 Computation of taxes.

The city clerk must then compute and enter in the separate money column in the assessment book the respective sums in dollars and cents, rejecting the fraction of a cent, to be paid as a tax on the property therein enumerated and foot up the column showing the total amount of taxes and the columns of total value of the property in the corporate limits of the city, and shall deliver such assessment roll to the tax collector on or before

the first Monday in September of each year. Before he delivers the assessment roll to the tax collector he shall charge the tax collector with the amount of taxes levied for the year. (Ord. 282 § 29, 1963)

3.28.300 Effect of taxes levied on property.

Every city tax levied under the provisions of Articles I through III of this chapter has the effect of a judgment against the person and every lien created by Articles I through III of this chapter has the force and effect of an execution duly levied against all property of the defendant; the judgment is not satisfied, nor the lien removed until the taxes are paid or the property sold for the payment thereof. (Ord. 282 § 30, 1963)

3.28.310 Taxes due on personal property to be a lien against real property.

Every tax due upon personal property is a lien upon the real property of the owner thereof, from and after twelve midnight of the first Monday in March of each year. (Ord. 282 § 31, 1963)

3.28.320 Taxes due on real property and improvements upon real estate becomes lien upon same.

Every tax due upon real property is a lien against the property assessed; and every tax due upon improvements upon real estate assessed to other than the owner of the real estate is a lien upon the land and the improvements, which several liens attach as of the first Monday of March of each year. (Ord. 282 § 32, 1963)

3.28.330 Taxes deemed delinquent when—Penalty.

All taxes levied under the provisions of this chapter shall if not sooner paid be delinquent on the last Monday of December at four p.m. of each year, except that if sixty percent of such taxes be paid prior to the hour of four p.m. of the last Monday in December of each year, the remaining forty percent of such taxes shall not become delinquent until the last Monday in April of the suc-

ceeding year at the hour of four p.m. and the city tax collector of the city must collect for the use of the city an additional five percent on all delinquent taxes. (Ord. 282 § 33, 1963)

3.28.340 Tax collection—Notification.

The city tax collector shall collect the taxes levied by the city and must immediately after receiving from the clerk of the city council, the assessment roll, publish a notice specifying:

A. That the city taxes will be delinquent on the last Monday in December next thereafter at four p.m. and unless sixty percent thereof be paid prior to the hour of four p.m. on the last Monday in December next thereafter five percent will be added to the amount of such delinquent taxes; that the second installment or forty percent thereof will be delinquent on the last Monday in April next thereafter at four p.m. and if not paid by the hour of four p.m. of the last Monday in April next thereafter five percent will be added to the amount thereof;

B. The time and place at which payment of taxes may be made. (Ord. 282 § 34, 1963)

3.28.350 Publication of tax collection notice.

The notice in every case must be published for two weeks in some newspaper published in the city. (Ord. 282 § 35, 1963)

3.28.360 Copy of published notice to be filed with city council's clerk.

A copy of the notice together with an affidavit showing the due publication thereof, shall be by the collector filed with the clerk of the city council. (Ord. 282 § 36, 1963)

3.28.370 Time to start tax collection.

At the time mentioned in the notice, the tax collector must proceed to collect the taxes. (Ord. 282 § 37, 1963)

3.28.380 Recording payments—Receipts.

He must mark the payment of any tax in the assessment book opposite the name of the person paying and must give a receipt to the person paying any tax, specifying the amount of the assessment and the tax paid, with a description of the property assessed. (Ord. 282 § 38, 1963)

3.28.390 Delinquent list publication—Required—Contents.

On or before the second Monday in May of each year, the tax collector must publish the delinquent list, which must contain the names of the persons and the description of the property delinquent and the amount of the taxes, penalties and costs due, opposite each name and description, with the taxes due on personal property added to taxes due on real estate, where the real estate is liable therefor, or the several taxes are due from the same person. The expense of publication shall be charged against the city. (Ord. 282 § 39, 1963)

3.28.400 Delinquent list publication—Notice of intent to sell property at public auction.

The tax collector must append and publish with the delinquent list a notice that unless the taxes delinquent together with the costs and percentage are paid, the real property upon which said taxes are a lien will be sold at public auction, and the notice must designate the time and place of sale. (Ord. 282 § 40, 1963)

3.28.410 Delinquent list publication—Number of times—Where.

The publication must be made once a week for three successive weeks in some newspaper or supplement thereto published in the city. (Ord. 282 § 41, 1963)

3.28.420 Sale of property for delinquent taxes—Time and place.

The time of sale must not be less than twenty-one nor more than twenty-eight days from the first publication and the place must be at the front

door of the council chambers in the city. (Ord. 282 § 42, 1963)

**3.28.430 Delinquent list publication—
Filing copy with city council's
clerk required.**

The tax collector as soon as he has made the publication required by this chapter, must file with the clerk of the city council a copy of the publication with an affidavit attached thereto that it is a true copy of the same, that the publication was made in a newspaper or supplement thereto, stating its name and place of publication, and the date of each appearance, which affidavit shall be prima facie evidence of all the facts stated therein. (Ord. 282 § 43, 1963)

**3.28.440 Tax collector required to collect
penalties and cost of publication
of delinquent list in addition to
taxes owed.**

The tax collector must collect in addition to the taxes due on the delinquent list five percent added thereto and cost of publication. (Ord. 282 § 44, 1963)

**3.28.450 Assessment of personal
property—Deadline.**

All personal property unsecured by real property must be assessed by the assessor on or before the first Monday in June of each year. (Ord. 282 § 45, 1963)

**3.28.460 Assessment and collection of
taxes not a lien upon real
property sufficient to secure
payment.**

Taxes on all property, when, in the opinion of the assessor, the taxes are not a lien upon real property sufficient to secure the payment of the taxes, shall be assessed and collected as taxes upon personal property unsecured by real estate, and shall be immediately due and payable upon assessment, and shall be collected by the assessor of the city as provided in this chapter; provided,

however, that taxes on all assessment of possession of, claim to, or right to the possession of land shall be assessed and collected in the same manner as property secured by real estate. (Ord. 282 § 46, 1963)

**3.28.470 Seizure and sale of property for
taxes due—Governing provisions.**

At the time of making the assessment, or at any time thereafter, the assessor of the city shall collect such taxes from all persons assessed. The assessor may, at any time after the assessment of taxes on personal property unsecured by real property, collect such taxes by seizure and sale of any personal property owned by the person against whom the tax is assessed in the manner provided in this chapter. The sale must be at public auction and of a sufficient amount of the property to pay the taxes assessed, an addition of twenty percent thereon, and the costs. The sale must be made after one week's notice of the time and place thereof, given by publication in a newspaper in the city, or by posting in three public places in the city. For seizing and selling personal property for taxes, the assessor may charge in each case the sum of three dollars and the cost of advertising the same, and in addition thereto the same mileage and keeper's fees as are allowed by law to the sheriff of the county when seizing and keeping property subject to execution under attachment. On payment of the price for any property sold, the delivery thereof, with a bill of sale, vests the title thereto in the purchaser. All excess over taxes, percentage and costs of the proceedings of any such sale must be returned to the owner of the property sold, and until claimed must be deposited in the city treasury subject to the order of the owner, his heirs or assigns. The unsold portion of any property may be left at the place of sale at the risk of the owner. After the last Monday in July of each year there shall become payable and the assessor shall collect, an addition of twenty percent on all unpaid personal property taxes unsecured by real property, as a penalty for such nonpayment; provided, that in

case of seizure and sale of personal property after the last Monday in July, there shall become due nothing in addition to the twenty percent penalty other than the costs and expense of such seizure and sale as provided in this section and provided further that nothing herein contained shall be construed as extending the time for the payment of such taxes after the same are payable as aforesaid, or as preventing the collection of such taxes by seizure and sale of personal property as provided in this section. (Ord. 282 § 47 1963)

3.28.480 Tax rate.

The assessor is governed as to the amount of taxes to be collected on personal property by the rate of taxation for city taxes in Lindsay of the previous year. (Ord. 282 § 48, 1963)

3.28.490 Personal property tax payment receipts.

Receipts for personal property taxes must be made out at least in duplicate and numbered; such receipts shall have a space for the name of the person assessed, the amount of the assessment, the rate collected and spaces for the classification of items assessed for collection. Such blank personal property tax receipts shall be furnished for such purpose by the city. The assessor shall settle with the city clerk at the end of each month for all collections of taxes upon personal property unsecured by real estate. (Ord. 282 § 49, 1963)

3.28.500 Property sold to city by operation of law.

On the day and hour fixed for the sale, all the property delinquent, upon which the taxes of all kinds, penalties and costs have not been paid, shall by operation of law and declaration of the tax collector, be sold to the city, and the tax collector shall make an entry, "Sold to the City," on the delinquent assessment list, opposite the tax, and he shall be credited with the amount thereof in his settlement; provided, that on the day of the sale, the owner or person in possession of any property offered for sale for taxes due thereon,

may pay the taxes, penalties and costs due; and provided further that when the original tax amounts to the sum of five dollars or more, upon any piece of property or assessment delinquent, the city may bring suit against the owner of the property for the collection of the tax or taxes, penalties and costs. The council may in such case direct the city attorney to bring such suit against the delinquent to enforce such collection. Such suit may be begun at any time within five years after the taxes first become delinquent. Such suits shall be started in the proper court in the name of the city to enforce such collection. The provisions of the Code of Civil Procedures of the State of California relating to pleadings, proofs, trials and appeals, are made applicable to the proceedings provided for in this chapter. The money received in pursuance of this section shall be deposited in the city treasury and shall be credited toward the redemption of the property against which the original assessment was made. (Ord. 282 § 50, 1963)

3.28.510 Sale of land for delinquent taxes—Recordkeeping.

A. The tax collector in a book provided for that purpose must enter a description of the land sold (corresponding to the description in the original assessment roll), the name of the person assessed, the date of sale, that it was sold for delinquent taxes to the city, and the amount for which it was sold, and must regularly number the description on the margin of the book.

B. In case of a redemption, or a subsequent sale of any of the property by the city, the tax collector must enter on the margin of the record in the book, the fact of such redemption, or sale, giving the date thereof and by whom redeemed. (Ord. 282 § 51, 1963)

3.28.520 Property redemption—Time limit.

A redemption of the property sold must be made by the owner, or any party interested, within five years from the date of the sale to the city, or

at any time prior to the entry or sale of the lands by the city, in the manner provided for in this chapter. (Ord. 282 § 52, 1963)

3.28.530 Tax collector to make deeds to city.

A. If the property is not redeemed within five years from the date of sale to the city, the tax collector may make a deed of the property to the city, reciting in such deed the name of the person assessed (if known), the date of sale, a description of the land sold, amount for which it was sold, that it was sold for delinquent taxes, the year of assessment, time when the right of redemption had expired, and that no person has redeemed the property in the time allowed by law for its redemption. A charge of one dollar shall be made by the tax collector for the making of any such deed, and the acknowledgment of all such deeds shall be taken by the Justice of the Peace, or may be taken by a notary public.

B. All such deeds shall be recorded in the office of the county recorder. The form of such deeds shall be approved by the city attorney before the same are filed. (Ord. 282 § 53, 1963)

3.28.540 Taxes erroneously collected.

Any taxes, penalties or costs thereon paid more than once, or erroneously or illegally collected, or any tax paid upon an assessment in excess of the actual cash value of the property so assessed by reason of clerical error as to the excess in such cases, or any tax paid upon an erroneous assessment or improvement on real estate not, in fact, in existence when the tax became a lien may, by order of the city council, be refunded by the city treasurer. (Ord. 282 § 54, 1963)

3.28.550 Double or illegal assessments.

When the tax collector discovers that any property has been assessed more than once for the same year, or has been otherwise illegally assessed, he must, after obtaining the concurring opinion of the assessor and city attorney, collect only the tax justly due and make return of the

facts by his certificate to the city clerk. The city clerk shall thereupon direct the tax collector to cancel such double or illegal assessment by an entry on the margin of the assessment book, as also upon the delinquent list, should such double or illegal assessment be carried therein. If the property assessed under such double or illegal assessment has been sold to the city, and a certificate of sale or deed therefor has been issued to the city, the council shall by resolution direct the county recorder to cancel such erroneous certificate of sale and deed so issued, before the city has disposed of the property thereby conveyed; provided, no cancellation of a double assessment, certificate of sale or deed shall be made in any case, until the taxes, penalties, costs and other charges by law against the property on one of such assessments shall have been paid. In case the tax collector issues an erroneous certificate of sale or deed to any property upon which the taxes have been fully paid for the year therein mentioned, such fact shall be certified to the city council by the tax collector and thereupon the council shall by resolution authorize the county recorder to cancel such erroneous certificate of sale or deed. (Ord. 282 § 55, 1963)

3.28.560 Erroneous sale of property for taxes.

When the real property has been erroneously assessed and sold to the city for delinquent taxes, any misstatements of facts or clerical errors occurring or appearing in the certificate of sale, or in the deed issued thereon, may be corrected by the tax collector by resolution of the city council, directing the correction by the issuance of a new or amended certificate of sale or tax deed. Such amended certificate or tax deed shall be made out in the same form as the original, excepting as to the correction of the error, and shall also contain a statement giving the reason for the issuance of such amended certificate or deed. (Ord. 282 § 56, 1963)

3.28.570 Property sold to city—Tax assessment thereon.

Whenever property assessed for taxes is sold to the city, as provided in this chapter, it shall be assessed each subsequent year for taxes until a deed is made to the city therefor, in the same manner as if it had not been sold; provided, that no further sale shall be made to the city until the land has been redeemed from the previous sale. No person shall be permitted to redeem from any such sale, except upon payment of the amount of any and all assessments, costs, fees, penalties and interest. (Ord. 282 § 57, 1963)

3.28.580 Property redemption—Payment of taxes and penalties.

A. In all cases where real estate has been sold for delinquent taxes to the city, and the city has not disposed of the same, any person shall at any time after the same has been sold to the city and before the city shall dispose of the same, have the right to redeem said property by paying to the tax collector, the amount of taxes, penalties and costs due thereon at the time of such sale, with interest on the aggregate amount of the taxes at the rate of seven percent per year from date of sale to date of redemption and also all taxes that were a lien upon the real estate at the time the taxes became delinquent; and also all unpaid taxes of every description assessed against the property for each year since the sale, and penalties thereon; or, if not so assessed, then upon the value of the property as assessed in the year nearest the time of such redemption with interest from the first day of July following each of the years, respectively, at the same rate, to the time of redemption; and also all costs and expenses of such redemption.

B. The tax collector shall on the application of the person desiring to redeem make an estimate of the amount to be paid and when paid shall give him a receipt therefor specifying the amount so paid together with a description of the property so redeemed and the year for which the sale was made a copy of which receipt shall be delivered to the city clerk.

C. Upon payment of the moneys specified in the certificate to the tax collector, any deed or certificate of sale that may have been made to the city shall become null and void and all right, title and interest acquired by the city under and by virtue of the tax sale shall cease and terminate. (Ord. 282 § 58, 1963)

3.28.590 Clerical errors in assessments.

Clerical omissions or errors or defects in description or defects in form in any assessment book when it can be ascertained from the assessment book or from the assessor's maps, or block books, or from the list furnished by the property owner, what was intended to be assessed or what should have been assessed, may with the written consent of the city attorney, be supplied or corrected by the assessor at any time after the assessment was made and prior to the sale for delinquent taxes; provided, that where such charge will decrease the amount of taxes charged against the taxpayer by reason of such assessment, the consent of the city clerk shall also be necessary to such change. The owner of property against which the assessment has been increased shall be notified in writing by the assessor. The date and note of such correction shall be entered on the assessment book opposite the assessment, and the written authority therefor shall be filed by the assessor with the city clerk and preserved by the city clerk as a public record, and he shall make the proper charges or credits in his account with the tax collector. (Ord. 282 § 59, 1963)

3.28.600 Sale of property by tax collector—Procedure.

Whenever the city becomes the owner of any property sold for taxes and the deed to the city has been filed, the city council may thereupon direct the tax collector to sell the property, or any part thereof, in the manner following:

A. He must give notice of such sale by first publishing a notice once a week for at least three successive weeks in the official newspaper. Such notice must state specifically the place of, and day

and hour of sale, and shall contain a description of the property to be sold. It shall also contain a statement showing the amount of all delinquent taxes, penalties, costs, interest and expenses up to the day of such sale and shall give the name of the person to whom the property was assessed and the notice shall also refer to the authority directing the sale.

B. It shall be the duty of the tax collector to mail a copy of the notice, postage thereon pre-paid, and registered, to the party to whom the land was last assessed next before the sale, at his last business address.

C. At the time set for such sale, the tax collector must sell the property described in the notice at public auction, to the highest bidder for cash, in lawful money of the United States, but no bid shall be received or accepted at such sale for less than the amount of all the taxes levied upon the property and all costs and penalties for every year delinquent as shown by the delinquent roll for such years to the date of the execution of the deed to the city, and all expenses accruing to the date of sale under this section together with interest at seven percent per year from the first day of July following the delinquency in each of the years to the date of the sale hereunder, computed upon the aggregate amount of the delinquent taxes, penalties and costs; provided, however, that if the city council shall by resolution declare that in its judgment the property so owned by the city, and particularity described in the resolution is not at the time of value great enough that it can be sold by the city for an amount equal to the amount of all taxes levied upon the property, and all interest, costs, penalties and expenses up to the date of such sale, and that it would be to the best interests of the city to sell all of the property for a sum to be stated in the resolution less than the sum above named, the tax collector may sell the property so described for a sum not less than the sum stated in the resolution, together with the expenses of sale. The expense of giving the notice required in this section shall be a charge against the property so advertised and shall be collected by the tax collec-

tor, and no redemption of the property before the sale may be had without payment of such costs of advertising; and to secure the payment of such advertising in advance from the party or parties seeking to purchase, a deposit with the officer of a sum sufficient to defray such costs of advertising which deposit shall be forfeited in the event the party or parties fail or refuse to purchase at such sale; provided, that if the party or parties so depositing fail to secure such property on their bid, such deposit shall be returned, and such advertising cost shall be collected from the successful purchaser. (Ord. 282 § 60, 1963)

Article IV. Operative Regulations

3.28.610 Transfer of tax collection duties to county.

The assessment duties of the city assessor and the tax collection duties pertaining to the collection of all real and personal property taxes performed by the tax collector of the city are transferred to the assessor and tax collector of the county pursuant to Article 1, Chapter 2, Division 1, Part 2, Title 5 of the Government Code of the state. (Ord. 283 § 1, 1964)

3.28.620 Copy of ordinance to be filed with county auditor.

The city clerk shall file a certified copy of the ordinance codified in this section with the county auditor on or before the first Monday of February, 1965. (Ord. 283 § 2, 1964)

3.28.630 Determination of needed revenue.

Prior to fixing the rate of taxes, the city council shall fix by resolution the amount of revenue from property taxes necessary to support its departments for the current year and to pay the bonded or other indebtedness of the city or any portion or district of the city. (Ord. 283 § 3, 1964)

3.28.640

3.28.640 Boundary descriptions to be filed with county auditor annually for districts with varying tax rates.

On or before the first Monday of July of each year, the city council shall cause to be filed with the auditor of the county a description of the exterior boundary of each district or portion of the city in which a rate of taxation is to be levied which is different from the rate to be levied in any other district or portion of the city. (Ord. 283 § 4, 1964)

3.28.650 City council to fix tax rates.

Annually before September 1st, the city council shall fix the rate of taxes if different portions or districts require different rates, designated in the number of cents upon one hundred dollars, using as a basis the value of the property as assessed and equalized. The rates shall be sufficient to raise the amount fixed by resolution and the expense of collection. The city council shall immediately transmit to the county auditor a statement of the rates fixed. (Ord. 283 § 5, 1964)

3.28.660 County auditor's compensation.

The compensation to be paid to the county for assessing and collecting taxes for the city shall be fixed by agreement between the board of supervisors of the county and the city council. (Ord. 283 § 6, 1964)

3.28.670 Ordinance 283 to supersede Ordinance 282.

This ordinance codified in this article supersedes Ordinance No. 282 entitled "An Ordinance Providing A System for the Assessment, Levy and Collection of all City Taxes in Lindsay and Repealing All Ordinances In Conflict Therewith," as codified in Articles I through III of this chapter, but the ordinance codified in this article shall not repeal Ordinance No. 282 and should the ordinance codified in this article be itself repealed, Ordinance No. 282 shall again govern the assessment, levy and collection of city taxes. (Ord. 283 § 7, 1964)

Chapter 3.30

UTILITY USERS TAX

Sections:

- 3.30.010 Description and purpose.**
- 3.30.020 Definitions.**
- 3.30.030 Exemptions.**
- 3.30.040 Maximum tax alternative.**
- 3.30.050 Telephone users tax.**
- 3.30.060 Electricity users tax.**
- 3.30.070 Gas users tax.**
- 3.30.080 Collection of tax from service users receiving gas or electricity from nonutility suppliers.**
- 3.30.090 Water users tax.**
- 3.30.100 Subscriber-paid television users tax.**
- 3.30.110 Refuse users tax.**
- 3.30.120 Sewer users tax.**
- 3.30.130 Miscellaneous subscriber-paid service users tax.**
- 3.30.140 Interest and penalty.**
- 3.30.150 Actions to collect.**
- 3.30.160 Duty to collect, procedures.**
- 3.30.170 Additional power and duties of tax administrator.**
- 3.30.180 Assessment, administrative remedy.**
- 3.30.190 Records.**
- 3.30.200 Refunds.**

3.30.010 Description and purpose.

The purpose of this chapter is to impose a general tax, herein referred to as a "utility users tax," as a revenue measure to provide funds to pay the usual and necessary expenses of the city. The proceeds shall be paid into the General Fund of the city to be expended only for expenses of the city chargeable to the general fund. Proceeds of the tax shall be general fund moneys available for any municipal purpose. (Ord. 458 § 1 (part), 1994)

3.30.020 Definitions.

The following words and phrases, whenever used in this chapter, shall be construed as defined in this section:

"City" means the city of Lindsay.

"Gas" means natural or manufactured gas or any alternate hydrocarbon fuel which may be supplied by pipeline to a service user by a service supplier.

"Miscellaneous subscriber paid services" means electronically transmitted financial, news, sports, entertainment, educational, information and shopping service furnished to service users for a fee.

"Month" means a calendar month.

"Person" means any domestic or foreign corporation, firm, association, syndicate, joint stock company, partnership of any kind, joint venture, club, Massachusetts business or common law trust, society, or individual.

"Service supplier" means any entity required to collect or self-impose and remit a tax as imposed by this chapter.

"Sewer service" means the collection of domestic, commercial or industrial liquid waste and disposal thereof by primary, secondary or tertiary treatment, followed by recycling or by land application.

"Subscriber paid television" means television service furnished to subscribers for a fee irrespective of the manner in which service is received, whether by cable or other means.

"Tax administrator" means the person or persons so designated from time to time by the city manager of the city of Lindsay.

"Telephone corporation," "electrical corporation," "gas corporation," "water corporation," "cable television corporation," "sewer system corporation," and "refuse (solid waste) corporation," shall have the same meanings as defined in Sections 215.5, 218, 222, 230.6, 234, and 241 of the California Public Utilities Code, and 40193 of the Public Resources Code respectively, except "electrical corporation," "gas corporation," "water corporation," "sewer system corporation" and

“refuse (solid waste) corporation” shall also be construed to include the city itself, any municipality, franchised agency, governmental agency, public agency, broker/marketer or person engaged in the selling or supplying of electrical power or gas or water or refuse service or sewer service to a service user. Cable television corporations shall include all television service received by a service user paid by subscription without reference to the means or manner of the transmission of the signal for which the subscriber is charged. (Ord. 458 § 1 (part), 1994)

3.30.030 Exemptions.

Nothing in this section shall be construed as imposing a tax upon:

- A. The county of Tulare, the state or the United States, or upon the Lindsay Unified School District or Lindsay Elementary School District or upon any other person, the imposition of which will be in violation of the laws of the United States or the state or the Constitution of the United States or the state;
- B. Any service user using gas or electrical energy for propulsion of farming tools and equipment, fork lifts, operation of stationary mechanical equipment used in the growing of crops, including wind machines and irrigation water wells and return and pressure systems;
- C. Bottled gas without regard to the nature of use;
- D. Cellular telephone service;
- E. Water delivered by a service supplier, other than the city, to a service user for the irrigation of lands devoted to the production of crops for sale;
- F. Bottled water service. (Ord. 458 § 1 (part), 1994)

3.30.040 Maximum tax alternative.

A. The maximum annual tax levied by this chapter to be paid by any single service user for one location under this chapter, shall be one thousand dollars per year, per utility. The phrase “one location” as used in this subsection means one or

more contiguous sites not divided by a public street for which the service user receives one or more utility billings.

B. A utility service user, to qualify for the payment of a maximum tax pursuant to this chapter, must qualify for such right in the manner hereinafter provided and must comply with each and all of the following provisions:

1. The utility service user shall make written application on forms supplied by the tax administrator on or before June 1st of the year immediately preceding the fiscal year in which the maximum tax would be applicable or within thirty days after the commencement of the receipt of such utility service within the city. In the event of a new utility service, in such application the utility service user shall request, in writing, to pay the maximum tax to which the utility service tax will apply in lieu of tax payments billed by the utility service supplier.

2. The tax year to which the maximum limitations shall apply shall be from July 1st of each year until the next succeeding June 30th. For the period of time from December 1, 1994, to June 30, 1995, the maximum tax shall be prorated on a calendar month basis.

3. Said application shall include the utility user’s name, applicable service location to which the maximum tax is to be applied, and the specific utility or utilities to which the maximum tax will be paid, together with such other information as may be required by the tax administrator.

4. The service user shall obtain the written approval of the tax administrator to pay the maximum tax.

5. The service user shall make payment of the maximum tax, for each applicable utility service, directly to the tax administrator, on or before July 1st of the fiscal year for which the maximum tax is to be paid. In the event of a new utility service, within thirty days after commencement of the receipt of such utility service at such location or within thirty days after the commencement of the levy of the tax.

6. The tax administrator shall provide to each applicable utility service provider a copy of the approved application to pay maximum tax and a copy of proof of payment of said maximum tax.

C. Commencing on July 1, 1996, and annually on July 1st of each year thereafter, the maximum tax payable pursuant to this chapter shall be adjusted by reference to the Consumer Price Index issued by the Bureau of Labor Statistics of the United States Department of Labor for Urban Consumers in the State of California or such other consumer price index issued by the Bureau of Labor Statistics in replacement thereof as follows:

1. The applicable consumer price index in effect on December 1, 1994, shall be deemed to be the base for determining any increase in the maximum tax.

2. The consumer price index for June 1st of each succeeding year commencing on June 1, 1996, shall be determined.

3. If the consumer price index established under subsection (C)(2) of this section is greater than the consumer price index determined under subsection (C)(1) of this section, the difference shall be determined.

4. The percentage increase in the consumer price index over and above that established under subsection (C)(1) of this section shall be the percentage increase in the maximum tax.

5. For computing the increase in the maximum tax each year, the base shall be the amount used to determine the increase for the previous period under subsection (C)(2) of this section.

6. To make the computation each year, the difference between the price index figure determined under subsection (C)(1) of this section and the price index figure determined under subsection (C)(2) of this section, shall be ascertained by subtracting the lesser from the greater. If the resulting figure is a negative figure, no increase in the maximum tax shall result. If a positive figure results, said change will be applied to establish a revised maximum annual tax.

7. For the purpose of making the computation of the maximum tax pursuant to this subsection,

the tax administrator shall make the computation required by this subsection as of June 1st of each year. After making such computation, the tax administrator shall notify all persons known to him that are contemplating the exercise of a service user's right to pay the maximum tax. The annual computation of the maximum tax made by the tax administrator shall be binding upon all persons subject to the maximum tax. The computation of the maximum tax made by the tax administrator shall be binding upon all persons, bodies, or agencies subject to the tax or seeking to review or modify the same.

D. Any utility service user who is qualified for the payment of a maximum tax pursuant to the provisions set forth hereinabove shall thereafter not be taxed by the utility service provider for the fiscal year within which the utility service user has qualified for the payment of the maximum tax and paid the tax. The utility service provider shall not be responsible for the collection of the applicable utility tax for any party that has qualified for payment of the maximum tax as set forth hereinabove.

E. No utility service user shall be entitled to pay only the maximum tax, or to any refund for any payments made in excess of the maximum tax, unless he/she has satisfied the terms and conditions of subsection B of this section. (Ord. 458 § 1 (part), 1994)

3.30.050 Telephone users tax.

A. There is imposed a tax on the amounts paid for all intrastate, interstate and international telephone services, except cellular telephone service, by every person in the city using such services. The tax imposed by this section shall be at the rate of six percent of the charges made for such services and shall be paid by the person paying for such services.

B. As used in this section, the term "charges" shall not include charges for services paid for by inserting coins in coin-operated telephones except that where such coin-operated service is furnished for a guaranteed amount, the amounts paid under

such guarantee, plus any fixed monthly or other periodic charge, shall be included in the base for computing the amount of tax due; nor shall the term "charges" include charges for any type of service or equipment furnished by a service supplier subject to public utility regulations during any period in which the same or similar services or equipment are also available for sale or lease from persons other than a service supplier subject to public utility regulation; nor shall the words "telephone communication services" include cellular land and noncellular mobile service or maritime mobile services as defined in Section 2.1 of Title 47 of the Code of Federal Regulations, as said section existed on January 1, 1970. The term "telephone communication services" refers to that service which provides access to a telephone system and the privilege of telephone quality communication with substantially all persons having telephone stations which are part of such telephone system. The telephone users tax is intended to, and does, apply to all qualified charges billed to a telephone account having a situs in the city, irrespective of whether a particular communication service originates and/or terminates within the city.

C. The tax imposed by this section shall be collected from the service user by the person providing the telephone communication services, or the person receiving payment for such services. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C).

D. Notwithstanding the provisions of subsection A of this section, the tax imposed under this section shall not be imposed upon any person for using telephone communication services to the extent that the amounts paid for such services are exempt from or not subject to the tax imposed under Division 2, Part 20, of the California Revenue and Taxation Code, or the tax imposed under Section 4251 of the Internal Revenue Code. (Ord. 458 § 1 (part), 1994)

3.30.060 Electricity users tax.

A. There is imposed a tax upon every person using electrical energy in the city. The tax imposed by this section shall be at the rate of six percent of the charges made for such energy and shall be paid by the person paying for such electrical energy. The tax applicable to electrical energy provided by self-production or a nonutility supplier shall be determined by applying the tax rate to the equivalent charges the service user would have incurred if the energy used had been provided by the electrical corporation franchised by the city. Rate schedules for this purpose shall be available from the city. Nonutility suppliers shall install and maintain an appropriate utility-type metering system which will enable compliance with this section, or may arrange another methodology for applying the tax acceptable to the tax administrator. "Charges," as used in this section, shall include charges made for: (1) metered energy and (2) minimum charges for service, including customer charges, service charges, demand charges, standby charges and all other annual and monthly charges, fuel or other cost adjustments.

B. The tax imposed in this section shall be collected from the service user by the energy service supplier or nonutility supplier. An energy supplier providing wheeling services only for delivery of electricity through its distribution system shall collect the tax from the service user based upon the cost of wheeling the electricity. The tax on energy provided by self-production or by a nonutility supplier shall be collected and remitted in the manner set forth in Section 3.30.080. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C). (Ord. 458 § 1 (part), 1994)

3.30.070 Gas users tax.

A. There is imposed a tax upon every person using gas in the city, which is transported through a pipeline distribution system. The tax imposed

by this section shall be at the rate of six percent of the charges made for such gas and shall be paid by the person paying for the gas. The tax applicable to gas provided by a nonutility supplier shall be determined by applying the tax rate, to the equivalent charges the service user would have incurred if the gas or gas transportation had been provided by a gas corporation franchised by the city. "Charges" as used in this section shall include: (1) the charge for gas which is delivered through a gas pipeline distribution system; (2) gas transportation charges; and (3) demand charges, service charges, customer charges, minimum charges, annual and monthly charges.

B. The tax imposed in this section shall be collected from the service user by the energy service supplier or nonutility supplier. An energy supplier providing transportation services only for delivery of gas through a pipeline distribution system shall collect the tax from the service user based upon the cost of transporting the gas. The tax on energy provided by self-production or by a nonutility supplier shall be collected and remitted in the manner set forth in Section 3.30.080. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C). (Ord. 458 § 1 (part), 1994)

3.30.080 Collection of tax from service users receiving gas or electricity from nonutility suppliers.

A. Any service user subject to the tax imposed by Section 3.30.050, 3.30.060 or 3.30.070 hereof, who produces electricity or gas for self-use or who receives electricity or gas directly from a nonutility supplier, shall report said fact to the tax administrator and remit the tax due directly to the city within thirty days of such use.

B. The tax administrator may require said service user to identify its nonutility supplier and provide, subject to audit, filed tax returns or other satisfactory evidence documenting the quantity of

electricity or gas used and the price thereof. (Ord. 458 § 1 (part), 1994)

3.30.090 Water users tax.

A. There is imposed a tax upon every person in the city using water which is delivered by the city by mains or pipes. The tax imposed by this section shall be at the rate of six percent of the charges made for such water and shall be paid by the person paying for such water.

B. The tax imposed in this section shall be collected from the service user by the person supplying the water. The amount collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C). (Ord. 458 § 1 (part), 1994)

3.30.100 Subscriber-paid television users tax.

A. There is imposed a tax upon every person in the city using subscriber-paid television service. The tax imposed by this section shall be at the rate of six percent of the charges made for such service and shall be paid by the person paying for such service.

B. The tax imposed in this section shall be collected from the service user by the person furnishing the subscriber-paid television service. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C).

C. Notwithstanding any other provision of this section, a service user receiving subscriber-paid television services directly from a nonutility supplier, or otherwise not having the full tax due, billed and collected by the service supplier, shall report said fact to the tax administrator within thirty days of said use; and shall remit the amount of tax due directly to the city. (Ord. 458 § 1 (part), 1994)

3.30.110 Refuse users tax.

A. There is imposed a tax upon every person in the city using refuse service. The tax imposed by this section shall be at the rate of six percent of the charges made for such service and shall be paid by the person paying for such services.

B. The tax imposed in this section shall be collected from the service user by the person furnishing the refuse service. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C). (Ord. 458 § 1 (part), 1994)

3.30.120 Sewer users tax.

A. There is imposed a tax upon every person in the city using sewer service. The tax imposed by this section shall be at the rate of six percent of the charges made for such service and shall be paid by the person paying for such services.

B. The tax imposed in this section shall be collected from the service user by the person furnishing the sewer service. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following month or as agreed to under the provisions of Section 3.30.170(C). (Ord. 458 § 1 (part), 1994)

3.30.130 Miscellaneous subscriber-paid service users tax.

A. There is imposed a tax upon every person in the city using miscellaneous subscriber-paid services, other than a subscriber-paid television service. The tax imposed by this section shall be at the rate of six percent of the charges made for such service and shall be paid by the person paying for such service.

B. The tax imposed in this section shall be collected from the service user by the person furnishing the miscellaneous subscriber-paid television service. The amount of the tax collected in one month shall be remitted to the tax administrator on or before the last day of the following

month or as agreed to under the provisions of Section 3.30.170(C).

C. Notwithstanding any other provision of this ordinance, a service user receiving miscellaneous subscriber-paid television services directly from a nonutility supplier, or otherwise not having the full tax due, billed and collected by the service supplier, shall report said fact to the tax administrator within thirty days of said use; and shall remit the amount of tax due directly to the city. (Ord. 458 § 1 (part), 1994)

3.30.140 Interest and penalty.

A. Taxes collected from a service user which are not remitted to the tax administrator on or before the due dates provided in this chapter are delinquent. Should the due date occur on a weekend or legal holiday, the return may be postmarked on the first regular working day following a Saturday, Sunday or legal holiday.

B. Interest for delinquency in remittance of any tax collected or any deficiency determination shall attach and be paid by the person required to collect and remit at the rate of one and one-half percent per month of the total tax collected or imposed herein.

C. The tax administrator shall have the power to impose additional penalties upon persons required to collect and remit taxes under the provisions of this chapter for fraud or negligence in reporting or remitting at the rate of fifteen percent of the amount of the tax collected or as recomputed by the tax administrator. (Ord. 458 § 1 (part), 1994)

3.30.150 Actions to collect.

Any tax required to be paid by a service user under the provisions of this chapter shall be deemed a debt owed by the service user to the city. Any such tax collected from a service user which has wilfully been withheld from the tax administrator shall be deemed a debt owed to the city by the person required to collect and remit. Any person owing money to the city under the provisions of this chapter shall be liable to an ac-

tion brought in the name of the city for the recovery of such amount, together with attorney's fees and costs. (Ord. 458 § 1 (part), 1994)

3.30.160 Duty to collect, procedures.

The duty to collect and remit the taxes imposed by this chapter shall be performed as follows:

A. Notwithstanding the provisions of any other section of this chapter, the tax shall be collected insofar as practicable at the same time as and along with the charges made in accordance with the regular billing practices of the service supplier. Where the amount paid by a service user to a service supplier is less than the full amount of the energy charge and tax which has accrued for the billing period, such amount and any subsequent payments by a service user shall be applied to the utility charge first until such charge has been fully satisfied. Any remaining balance shall be applied to taxes due. In those cases where a service user has notified the service supplier of refusal to pay the tax imposed under this chapter, Section 3.30.170 will apply.

B. The duty to collect tax from a service user shall commence with the beginning of the first full regular billing period applicable to the service user where all charges normally included in such regular billing are subject to the provisions of this chapter. Where a person received more than one billing, one or more being for different periods than another, the duty to collect shall arise separately for each billing. (Ord. 458 § 1 (part), 1994)

3.30.170 Additional power and duties of tax administrator.

A. The tax administrator shall have the power and duty, and is hereby directed, to enforce each and all of the provisions of this chapter.

B. The tax administrator shall have the power to adopt rules and regulations not inconsistent with provisions of this chapter for the purpose of carrying out and enforcing the payment, collection and remittance of the taxes herein imposed. A copy of such rules and regulations shall be on file in the tax administrator's office.

C. The tax administrator may make administrative agreements to vary the strict requirements of this chapter so that collection of any tax imposed herein may be made in conformance with the billing procedures of a particular service supplier so long as said agreements result in collection of the tax in conformance with the general purpose and scope of this chapter. A copy of each such agreement shall be on file in the tax administrator's office.

D. The tax administrator shall determine the eligibility of any person who asserts a right to exemption from the tax imposed by this chapter. The tax administrator shall provide the service supplier with the name of any person whom the tax administrator determines is exempt from the tax imposed hereby, together with the address to which service is supplied to any such exempt person.

E. The tax administrator shall provide written notice to all service suppliers of any change in the city's boundaries within thirty days after the effective date of such change. Said notice shall set forth the revised boundaries by street and address along with a copy of the final annexation order from the Local Agency Formation Commission. The tax imposed shall apply to charges appearing on bills rendered as soon thereafter as the service supplier is able to arrange for bookkeeping and accounting functions so that the tax imposed can be billed to and/or collected from the service user, but in no case more than ninety days after said effective date. (Ord. 458 § 1 (part), 1994)

3.30.180 Assessment, administrative remedy.

A. The tax administrator may make an assessment for taxes not remitted by a person required to remit.

B. Whenever the tax administrator determines that a service user has deliberately withheld the amount of the tax owed by the service user from the amounts remitted to a person required to collect the tax, or that a service user has refused to pay the amount of tax to such person, or when-

ever the tax administrator deems it in the best interest of the city, the tax administrator may relieve such person of the obligation to collect taxes due under this chapter from certain named service users for specified billing periods.

C. The service supplier shall provide the city with amounts refused and/or unpaid with the names and addresses of the service users neglecting to pay the tax imposed under provisions of this chapter.

D. The tax administrator shall notify the service user that the tax administrator has assumed responsibility to collect the taxes due for the stated periods and demand payment of such taxes. The notice shall be served on the service user by personal delivery or by deposit of the notice in the United States mail, postage prepaid thereon, addressed to the service user at the address to which billing was made by the person required to collect the tax; or, should the service user have changed addresses, to the last known address. If a service user fails to remit the tax to the tax administrator within fifteen days from the date of the service of the notice, which shall be the date of mailing if service is not accomplished in person, a penalty of twenty-five percent of the amount of the tax set forth in the notice shall be imposed, but not less than five dollars. The penalty shall become a part of the tax herein required to be paid. Interest shall accrue from the date due at the rate of one and one-half percent per month.

E. In the event suit is instituted for any taxes becoming due to the city under this chapter, the court shall award a reasonable attorney's fee to the city. (Ord. 458 § 1 (part), 1994)

3.30.190 Records.

A. It shall be the duty of every person required to collect and remit to the city any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine liability for the remittance to the tax administrator, which records the tax administrator shall have the right to inspect at all reasonable times.

B. A person providing transportation services of any utility to a user for delivery through any distribution system shall make available to the tax administrator records of the names and addresses of service users for whom only transportation services are provided by such persons. All information provided to the tax administrator pursuant to this section shall be used solely for the purposes of this chapter. (Ord. 458 § 1 (part), 1994)

3.30.200 Refunds.

A. Whenever the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the tax administrator under this chapter, it may be refunded by the tax administrator. No utility service user shall be entitled to a refund, nor may a utility service supplier apply for a refund, for the payment of a utility user's tax in excess of the maximum tax established by the council. It is the intent of this chapter that the only means for limiting payment of the utility user's taxes to any maximum amount established by the city council is for the utility service user to avail itself of the provisions of Section 3.30.040 of this chapter.

B. Any service user who is qualified under this section shall be entitled to a refund. The refund referred to in this subsection shall be one-third of the total utility taxes paid under this chapter by such person for utility services supplied to his/her primary residence for each full fiscal year after he/she has reached the age of sixty-two years. To be entitled to the refund referred to in this subsection, the service user shall make a claim for refund directly to the city, only during the months of July and August in the fiscal year following the year for which refund is claimed. Should the service user fail to make application for such refund during the time referred to in this subsection, the service user's right to such refund shall lapse and terminate.

C. In making an application for a refund, the service user shall file an application with the tax administrator on the forms supplied by the tax administrator which will be accompanied by a

copy of each bill issued by the service supplier showing the tax paid, together with a receipt for payment or the canceled check for the amount of the utility bill.

D. Upon being satisfied that the applicant is entitled to a refund under the provisions of this chapter, the tax administrator shall be and is authorized, instructed and directed to make the refund applied for.

E. No refund shall be paid under the provisions of this section unless the claimant establishes the right thereto by written records showing entitlement thereto.

F. Notwithstanding other provisions of this section, whenever a service supplier, pursuant to an order of the California Public Utilities Commission or a court of competent jurisdiction, makes a refund to service users of charges for past utility services, the taxes paid pursuant to this chapter on the amount of such refunded charges shall also be refunded to service users, and the service supplier shall be entitled to claim a credit for such refunded taxes against the amount of tax which is due upon the next monthly returns. In the event this chapter is repealed, the amounts of any refundable taxes will be borne by the city. (Ord. 458 § 1 (part), 1994)

Chapter 3.32

FEE AND SERVICE CHARGE REVENUE/COST COMPARISON SYSTEM

Sections:

- 3.32.010 Findings and intent.**
- 3.32.020 Delegation of authority and direction to city manager.**
- 3.32.030 Costs reasonably borne defined.**
- 3.32.040 Schedule of fees and service charges.**
- 3.32.050 Statutory public meeting.**
- 3.32.060 Provision of data.**
- 3.32.070 Appeal to city council.**

3.32.010 Findings and intent.

A. Pursuant to Article X111B of the California Constitution, it is the intent of the city council to require the ascertainment and recovery of costs reasonably borne from fees, charges and regulatory license fees levied therefor in providing the regulation, products or services hereinafter enumerated in this chapter.

B. The fee and service charge revenue/cost comparison system set forth in this chapter provides a mechanism for ensuring that fees adopted by the city for services rendered do not exceed the reasonable estimated cost for providing the services for which the fees are charged.

C. The adoption of the ordinance codified in this chapter is exempt from the California Environmental Act (Public Resources Code Sections 2100 et seq.), because it approves and sets forth in procedure for determining fees for the purpose of meeting the operating expenses of city departments, as set forth in Public Resources Code Section 21080 (b)(8)(1). (Ord. 446 § 1 (part), 1992)

3.32.020 Delegation of authority and direction to city manager.

A. The city manager is delegated the authority and directed to provide documents to the city council to implement its herein enumerated policy

to adjust fees and charges to recover the percentage of costs reasonably borne as established hereby, in providing the regulation, product or service enumerated in this chapter in the percentage of costs reasonably borne and on the schedule of rate review and revision as hereinafter established in this chapter.

B. The city manager is delegated authority to issue executive orders defining terms, setting out administrative, fee collection, and financial procedures, definitions, and establishing effective dates of all fees set by the city council by resolution. All executive orders shall be originated and signed by the affected department head, shall be signed by the finance director certifying that the financial requirements of this chapter are complied with, and shall be signed by the city manager connoting the effective date of the executive order and new or revised rate structure, procedure or definition.

C. "Costs reasonably borne" shall be as defined in Section 3.32.030 below. In adjusting fees and charges, the city manager shall act in an administrative and ministerial capacity and shall consider only the standards and criteria established by this chapter and the procedures set hereby and by applicable state law. All executive orders issued hereinunder shall comply in all respects with this chapter and the several schedules of fees and rates as set by the city council by resolution. (Ord. 446 § 1 (part), 1992)

3.32.030 Costs reasonably borne defined.

"Costs reasonably borne," as used and ordered to be applied in this chapter are to consist of the following elements:

A. All applicable direct costs, including but not limited to salaries, wages, overtime, employee fringe benefits, services and supplies, maintenance and operation expenses, contracted services, special supplies and any other direct expense incurred.

B. All applicable indirect costs, including but not restricted to building maintenance and operations, equipment maintenance and operations,

communications expenses, computer costs, printing and reproduction, vehicle expenses, insurance, debt service and like expenses when distributed on an accounted and documented rational proration system.

C. Fixed asset recovery expenses, consisting of depreciation of fixed assets, and additional fixed asset expense recovery charges calculated on the current estimated cost of replacement, divided by the approximate life expectancy of the fixed asset. A further additional charge to make up the difference between book value depreciation not previously recovered and reserved in cash and the full cost of replacement, also shall be calculated and considered a cost so as to recover such unrecovered costs between book value and cost of replacement over the remaining life of the asset.

D. General overhead, expressed as a percentage, distributing and charging the expense of the city council, city attorney, city administration, city clerk, city treasurer, economic development, finance department, personnel office and city promotion, and all other staff and support service provided to the entire city organization. Overhead shall be prorated between tax-financed services and fee-financed services on the basis of said percentage so that each of taxes and fees and charges shall proportionately defray such overhead costs.

E. Departmental overhead, expressed as a percentage, distributing and charging the cost of each department and his or her supporting expenses as enumerated in subsections A, B, C and F of this section.

F. Debt service costs, consisting of repayment of principal, payment of interest and trustee fees and administrative expenses for all applicable bond, certificate, note or securities issues or loans of whatever nature or kind. Any required coverage factors or required or established reserves beyond basic debt service costs also shall be considered a cost required by covenant within any securities ordinance, resolution, indenture or general law applicable to the City. (Ord. 446 § 1 (part), 1992)

3.32.040 Schedule of fees and service charges.

A. The city manager, finance director and each city department head, under the direction of the city manager, shall review annually the fees and service charges listed following and provide an adjustment for charge schedule to the city council for its consideration so as to recover the listed percentage of costs reasonably borne necessary to provide the listed regulation, product or service.

<u>Regulation, Product or Service</u>	<u>Percentage of Costs Reasonably Borne To Be Recovered</u>
<u>I. Community Development:</u>	
1. Preliminary plan review	100%
2. Tentative parcel map review	100%
3. Tentative subdivision map review	100%
4. Lot line adjustment review	100%
5. Site plan review	100%
6. Planned unit development review	100%
7. Conditional use review	100%
8. Temporary use review	100%
9. Variance review	100%
10. General plan review and revision	100%
11. Annexation processing	100%
12. Zone change review	100%
13. Zoning letter	100%
14. Environmental impact review	100%
15. Planning Commission appeal processing	100%
16. Development extension review	100%
17. Final parcel map check	100%
18. Final subdivision map check	100%
19. Grading plan check	100%
20. Grading inspection	100%
21. Pub. improve plan check and inspection	100%
22. Compliance review	100%
23. R.O.W. encroachment processing	100%
24. Special traffic/curb marking service	100%
25. Curb/street cut permit	100%

II. Public Safety Services:

26. Special business permits	100%
27. Zoning Code enforcement	100%
28. Noise disturbance response call-back	100%
29. Police false alarm response	100%
30. Records check/clearance letter	100%
31. Police report copying	100%
32. Noninjury accident report	100%
33. Vehicle equipment correction inspection	100%
34. Vehicle identification (VIN verification)	100%
35. Fire false alarm response	100%
36. Fire report copy	100%
37. Fire code inspection	100%
38. Target (high) hazard inspection	100%
39. State-mandated fire inspection	100%
40. Medical assistance response	100%
41. Private fire suppress system flow testing	100%
42. Private hydrant system testing	100%
43. Special fire service	100%
44. Funeral escort service	100%

III. Leisure and Cultural Services:

45. Special interest classes	100%
46. Swim club pool usage	100%
47. Recreational swimming	100%
48. Swimming lessons	100%
49. Pool rental	100%
50. Picnic shelter reservations	100%
51. Special event services	100%

IV. Finance and Administrative Services:

52. Agenda/minute mailing service	100%
53. Document certification	100%
54. Notary service	100%
55. Senior building usage	100%
56. County library building maintenance	100%
57. County court house building maintenance	100%

The hereinabove services as listed in this subsection shall be as defined in that certain document entitled "Cost Control System for the City of Lindsay" dated April, 1991, as produced by Management Services Institute, Incorporated, of Anaheim, California.

B. All fees and charges set pursuant to this chapter and section shall take effect ten days after the city manager signs an executive order stipulating that all provisions of this chapter have been complied with, and no written appeal has been filed.

C. The schedule of frequency rate adjustments may be varied by the city manager to adjust revenues sufficient to meet debt service coverage requirements of any bond, certificate or ordinance, resolution, indenture, contract or action under which securities have been issued by the city which contain any coverage factor requirement.

D. The city manager may vary the review schedule listed in this section if, in the judgment of the city manager and a directly affected and requesting department head, a gross inequity would be perpetrated by not revising the rate schedule. Any such rate revision which deviates from the review schedule as set herein shall be reported to the city council at its next succeeding meeting. (Ord. 446 § 1 (part), 1992)

3.32.050 Statutory public meeting.

Pursuant to California Government Code Sections 54992, 54994.1 and 54994.2 the city clerk shall cause notice to be provided as set out in Government Code Sections 54992, 54994.1 and 6062a, and the city council periodically, at least annually, shall receive at a regularly schedule meeting oral and written presentations concerning fees and charges proposed to be increased or added. Such notice, oral and written presentation, and public meeting shall be provided prior to the city council taking any action on any new or increased fees or charges. At least one such public hearing shall be held annually, in conjunction with the city annual budget process and hearing. (Ord. 446 § 1 (part), 1992)

3.32.060 Provision of data.

Pursuant to California Government Code, at least ten days prior to the required public hearing set out herein, the city manager shall make available to the public appropriate data indicating the cost or estimated cost required to support the fees and charges for which changes are proposed to be made or fees or charges imposed. The city manager also shall provide a summary of the present fee and charge schedules and those proposed at such annual public hearing. A general explanation of such changes also shall be published per the requirements of Government Code Section 6062a. (Ord. 446 § 1 (part), 1992)

3.32.070 Appeal to city council.

A. Any person who feels that any fee or charge determined and set is in excess of the percentage of costs reasonably borne to be recovered as set out in this chapter, or that such fee or charge has been reviewed prior to or has not been reviewed within the review schedule as set out herein, may appeal, in writing, to the city council.

B. No fee or charge for which an appeal has been filed shall take effect until heard by the city council. Such appeal shall be placed on the agenda of the next ensuing council meeting after receipt of such appeal, and heard at the next ensuing council meeting. Such appealed fee or charge shall take effect immediately upon hearing by the city council unless ordered otherwise by the city council by ordinance amending this chapter. (Ord. 446 § 1 (part), 1992)

Title 4

(RESERVED)

