

Title 3

FINANCE

Chapters:

- 1. Budget**
- 2. Documentary Transfer Taxes**
- 3. Peddlers, Vendors, and Traveling Merchants (Repealed)**
- 4. Property Taxes**
- 5. Reissuance of Warrants**
- 6. Sales and Use Taxes**
- 7. Transient Occupancy Taxes**
- 8. Service Charges for County Service Areas**
- 9. Parcel Changes: Rolling Acres Permanent Road Division**
- 10. Weights and Measures**
- 11. Extended Service Charges: North Davis Meadows County Service Area (Repealed)**
- 12. Criminal Justice Administrative Fee**
- 13. Property Tax Administrative Costs**
- 14. County Facilities Authorization and Fee**
- 15. Extended Service Charges: Dunnigan County Service Area (Repealed)**
- 16. Fire District Development Impact Mitigation Fees**
- 17. Clerk/Recorder Fees**

Chapter 1

BUDGET

Sections:

- 3-1.01 Monthly expenditure reports.**
- 3-1.02 Monthly revenue reports.**
- 3-1.03 Budget proceedings.**
- 3-1.04 Budget administration: Extra help and overtime.**

Sec. 3-1.01. Monthly expenditure reports.

(a) On or before the fifteenth day of each calendar month, the County Auditor-Controller shall submit a report on expenditures in the prior month by department budget classification to the County Administrative Officer, and, within the same time limitation, the appropriate budget expenditure reports for each department shall be made available to each department of the County.

(b) The consolidated expenditure reports to the County Administrative Officer and the individual reports to the respective County departments shall set forth the following information as a minimum:

- (1) The description of the account;
- (2) The account number;
- (3) The total amount of the budget for such account;
- (4) The total encumbrances to date;
- (5) The total expenditures to date; and
- (6) The unencumbered balance for each account. (§1, Ord. 451, as amended by § 1, Ord. 793, eff. February 9, 1978)

Sec. 3-1.02. Monthly revenue reports.

(a) On or before the fifteenth day of each calendar month, the County Auditor-Controller shall submit a report of revenues received in the immediate prior month to the County Administrative Officer and, within the same time limitation, the appropriate revenue reports for each department shall be made available to each department in the County.

(b) The monthly revenue report shall indicate revenue by budget revenue classification and shall set forth the following information as a minimum:

- (1) The estimated amount of revenue anticipated to be collected during the current budget year for each account; and
- (2) The total revenue received to the end of the preceding month during the fiscal year. (§ 2, Ord. 451, as amended by § 2, Ord. 793, eff. February 9, 1978)

Sec. 3-1.03. Budget proceedings.

- (a) *Budget procedures: Extent.* All County

officials and districts for whom or for which the Board is required to adopt an annual budget, as provided for in Sections 29000 et seq. of the Government Code of the State, shall be governed by the provisions of this section.

(b) Budget forms: Transmission.

(1) On or before the first day of January of each year, the County Administrative Officer shall transmit to each official in charge of any budget unit budget forms prepared by the County Administrative Officer on which such official shall prepare estimates of the anticipated revenues and expenditures for the next ensuing fiscal year.

(2) On or before the first day of April of each year, the County Auditor-Controller shall transmit to each district in charge of any budget unit budget forms prepared by the County Auditor-Controller on which such district shall prepare estimates of the anticipated revenues and expenditures for the next ensuing fiscal year.

(c) Budget forms: Submission.

(1) On or before the first day of March of each year, each official in charge of any budget unit shall file with the County Administrative Officer, on the forms furnished, itemized estimates of:

(i) Revenues and appropriations, with an explanatory statement of the requested changes from the budget of the current fiscal year; and

(ii) Such additional information thereon as may be required by the County Administrative Officer or County Auditor-Controller.

(2) On the dates requested by the County Auditor-Controller, each district official in charge of any district budget shall file with the County Auditor-Controller on the forms furnished itemized estimates of:

(i) Revenues and appropriations, with an explanatory statement of the requested changes from the budget of the current fiscal year; and

(ii) Such additional information thereon as may be required by the County Auditor-Controller.

(d) *Supplemental requests.* Changes in the estimates of expenditures as originally submitted under the provisions of this section shall be submitted in writing to the County Administrative Officer, with a copy to the County Auditor-Controller.

(e) *Filing of statements of justification with the County Administrative Officer.* At the time of filing such estimates of appropriations and revenues with the County Administrative Officer, each official or person in charge of any budget unit shall also file with the County Administrative Officer a complete statement of justification providing a formal and comprehensive explanation of the expenditure program and estimates and including such detailed information as may be required by the County Administrative Officer.

(f) *Investigations and conferences by the County Administrative Officer.* The County Administrative Officer, upon the receipt of the budget estimates, shall immediately proceed to examine the same and to make such investigations and studies in regard thereto as he may deem necessary and to hold conferences with the County officers and department heads to examine such budget estimates, which conferences and examinations shall be concluded on or before the first day of May of each year.

(g) *Submission of the budget message of the County Administrative Officer to the Board.* After the conclusion of such departmental conferences and examinations, and on or before the second Tuesday of May of each year, the County Administrative Officer shall present to the Board his recommendations with respect to the budget estimates in the form of an annual budget message. Such budget message shall be a complete and comprehensive report embodying an outline of the County's experience during the past year and its present financial status, including estimated revenues other than property taxes for the ensuing fiscal year, the recommendations of the County Administrative Officer regarding the budget estimates for the ensuing fiscal year, and such other matters as may be pertinent or the Board may require. Any differences between the recommendations of the County Administrative Officer and the estimates as submitted with which the official or person who submitted the estimates does not concur shall be clearly indicated in the recommendations and comments of the County Administrative Officer.

(h) *Proposed budget hearings.* As soon as practicable after the conclusion of such budget hearings as hereinbefore set forth, the Board shall cause to be made such revisions, reductions, or additions in the items shown in the recommendations of the County Administrative Officer as deemed advisable and, after such revisions, reductions, or additions shall have been made therein, the Board shall adopt a resolution approving the same, and such tabulation with such revisions, reductions, or additions shall constitute the County proposed budget for the next ensuing fiscal year.

(i) *Printing of proposed budget.* The proposed budget, as approved, shall be transmitted to the County Administrative Officer, and the County Administrative Officer shall cause to be printed, or otherwise reproduced, a sufficient number of copies so that each taxpayer who desires may obtain one. The printing or other reproduction of the proposed budget shall be completed and the copies thereof delivered by the County Administrative Officer to the Board on or before the tenth day of June of each year. A

copy shall immediately be forwarded to the State Controller.

(j) *Notices of distribution of proposed budget.* On or before June 10 of each year, the Clerk of the Board shall publish a notice once in a newspaper of general circulation throughout the County in conformance with the provisions of Section 29066 of the Government Code of the State. The notice shall state that the proposed budget documents are available to taxpayers requesting them, the time and place the Board will meet to conduct a public hearing, and the fact that any taxpayer may appear thereat and be heard.

(k) *Budget hearings.* On or before June 20 of each year, but not less than ten (10) days after the date the proposed budget is available to the taxpayers desiring a copy, the Board shall meet at the time and place designated in the published notice for the purpose of conducting a public hearing on the proposed budget. At such hearing any taxpayer may appear and be heard regarding the increase, decrease, or omission of any item in the proposed budget or for the inclusion of additional items which shall be submitted in writing to the Clerk of the Board before the close of the public hearing.

(l) *Departmental hearings by the Board.* The Board shall proceed to examine the proposed budget and the recommendations of the County Administrative Officer thereon and to permit any officer, board, or commission whose estimates are recommended for increase or reduction by the County Administrative Officer to have a hearing thereon.

(m) *Duration of hearings.* The hearing may be continued from day to day until concluded, but not to exceed a total of ten (10) calendar days, and shall be concluded before the expiration of ten (10) calendar days if there are no requests or applications on file with the Board for further hearings.

(n) *Adoption of budget.* After the conclusion of the hearings, and not later than June 30 of each year, and after making any revisions of, deductions from, or increases or additions to the proposed budget it deems advisable during or after the public hearings, the Board shall by resolution adopt the budget as finally determined. The resolution of adoption shall conform to the provisions of Section 29089 of the Government Code of the State.

(o) *Changes after adoption: Duty of County Administrative Officer.* After the adoption of the final budget by the Board, the County Administrative Officer shall examine, review, and make recommendations in writing pertaining to all departmental requests for changes in the annual budget.

(p) *Continuous reviews and recommendations.* The County Administrative Officer shall continuously review expenditures

under all departmental budgets and recommend to the Board the addition or increase or decrease by cancellation or transfer of any item in the final budget adopted by the Board which the County Administrative Officer and the County Auditor-Controller may deem advisable. (§ 3, Ord. 793, eff. February 9, 1978)

Sec. 3-1.04. Budget administration: Extra help and overtime.

(a) The Board declares its intent to monitor and, pursuant to Section 29090 of the Government Code of the State, to provide for the administrative control of appropriations for extra help and overtime so that expenditures therefor by County officials and persons do not exceed the amounts appropriated. Any budget adopted by the Board for the County shall be subject to the administrative controls set forth in this section.

(b) The County Administrative Officer is authorized and directed to monitor expenditures from appropriations for extra help and overtime allowed by the County budget or as thereafter revised by addition, cancellation, or transfer and to review and deny such expenditures where County officials or persons are in danger of exceeding their authorized appropriations. The County Administrative Officer is hereby authorized to establish procedures for the administrative controls imposed by this section.

(c) All County officials and persons shall be limited in the making of expenditures or the incurring of liabilities to the amount of the appropriations for extra help and overtime allowed by the budget or as thereafter revised by addition, cancellation, or transfer and granted prior approval under the administrative controls provided for in this section. No County official or person shall authorize expenditures or incur liabilities for extra help or overtime in excess of the appropriations therefor or in excess of the approvals granted under the administrative controls provided for in this section. (§ 1, Ord. 1014, eff. August 15, 1985)

Chapter 2

DOCUMENTARY TRANSFER TAXES

Sections:

3-2.01	Title.
3-2.02	Administration.
3-2.03	Administration: Interpretation.
3-2.04	Imposed: Rate.
3-2.05	Payment.
3-2.06	Payment prerequisite to recordation.
3-2.06.1	Requirement of tax roll parcel numbers.
3-2.07	Nonpayment.
3-2.08	Exceptions: Debt security instruments.
3-2.09	Exemptions: Governmental agencies.
3-2.10	Exemptions: Bankruptcies, receiverships, and reorganizations.
3-2.11	Exemptions: Securities and Exchange Commission orders.
3-2.12	Exemptions: Partnerships.
3-2.13	Credits to cities.
3-2.14	Stamps.
3-2.15	Claims for refunds.
3-2.16	Operative Date.
3-2.17	Violations.

Sec. 3-2.01. Title.

This chapter shall be known as the "Real Property Transfer Tax Law of the County of Yolo". It is adopted pursuant to the provisions of Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code of the State. (§ 1, Ord. 578)

Sec. 3-2.02. Administration.

The County Recorder shall administer the provisions of this chapter and shall also administer any ordinance adopted by any city in the County pursuant to the provisions of Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code of the State, which ordinance imposes a tax for which a credit is allowed by the provisions of this chapter.

On or before the fifteenth day of each month, the County Clerk-Recorder shall report to the County Auditor-Controller the amounts of taxes collected during the preceding month pursuant to the provisions of this chapter and each such city ordinance.

The Auditor-Controller shall allocate and distribute monthly such taxes as follows:

(a) All moneys which relate to transfers of real property located in the unincorporated

territory of the County shall be allocated to the County.

(b) All moneys which relate to transfers of real property located in a city in the County, which city has imposed a tax pursuant to the provisions of said Part 6.7, shall be allocated one-half (1/2) to such city and one-half (1/2) to the County.

(c) All moneys which relate to transfers of real property located in a city in the County, which city imposes a tax on transfers of real property not in conformity with the provisions of said Part 6.7, shall be allocated to the County.

(d) All moneys which relate to transfers of real property in a city in the County, which city does not impose a tax on transfers of real property, shall be allocated to the County. (§ 11, Ord. 578, as amended by § 3, Ord. 590)

Sec. 3-2.03. Administration: Interpretation.

In the administration of the provisions of this chapter, the County Clerk-Recorder shall interpret its provisions consistently with the Documentary Stamp Tax Regulations adopted by the Internal Revenue Service of the Treasury Department of the United States, which regulations relate to the tax on conveyances and identified as Sections 47.4361-1, 47.4361-2, and 47.4362-1 of Part 47 of Title 26 of the Code of Federal Regulations, as the same existed on November 8, 1967; provided, however, for the purposes of this chapter, the determination of what constitutes "realty" shall be determined by the definition or scope of such term under State law. (§ 14, Ord. 578, as renumbered by § 5, Ord. 590)

Sec. 3-2.04. Imposed: Rate.

There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the County 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 and no/100ths (\$100.00) Dollars, a tax at the rate of fifty-five (55¢) cents for each Five Hundred and no/100ths (\$500.00) Dollars, or fractional part thereof. (§ 2, Ord. 578)

Sec. 3-2.05. Payment.

The tax imposed by the provisions of Section 3-2.04 of this chapter 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. (§ 3, Ord. 578)

Sec. 3-2.06. Payment prerequisite to recordation.

The County Clerk-Recorder shall not record any deed, instrument, or writing subject to the tax imposed by the provisions of this chapter unless the tax is paid. If the person submitting the document so requests, the amount of tax due shall be shown on a separate paper which shall be affixed to the document by the County Clerk-Recorder after the permanent record is made and before the original is returned as specified in Section 27321 of the Government Code of the State.

Every document subject to such tax, which document is submitted for recordation, shall show on the face of the document, or in a separate document, the amount of taxes due pursuant to the provisions of this chapter, and the County Clerk-Recorder may rely thereon.

Every document subject to such tax, which document is submitted for recordation, shall show on the face of the document, or in a separate document, the location of the lands, tenements, or other realty described in the document. If such lands, tenements, or other realty is located within a city in the County, the name of the city shall be set forth. If such lands, tenements, or other realty is located in the unincorporated area of the County, such fact shall be set forth. (§ 12, Ord. 578, as amended by § 4, Ord. 590)

Sec. 3-2.06.1. Requirement of tax roll parcel numbers.

(a) Every document subject to tax under the provisions of this chapter and every similar document, whether or not exempt from the tax, which is submitted for recordation shall show at the end of each legal description contained in the document the tax roll parcel number of the property affected by the document.

(b) The validity of such a document shall not be affected by the fact that such parcel number is erroneous or omitted, and there shall be no liability attaching to any person for an error in such number or for the omission of such number.

(c) The County Clerk-Recorder shall not record any deed, instrument, or writing subject to the provisions of this section unless the tax roll parcel number has been noted upon it. (§ 1, Ord. 855, eff. August 30, 1979)

Sec. 3-2.07. Nonpayment.

Whenever the County Clerk-Recorder has reason to believe that the full amount of tax due pursuant to the provisions of this chapter has not been paid, he may, by notice served upon any person liable therefor, require such person to furnish a true copy of his records relevant to the amount of the consideration or value of the interest or property conveyed. (§ 15, Ord. 578, as renumbered by § 5, Ord. 590)

Sec. 3-2.08. Exemptions: Debt security instruments.

The tax imposed pursuant to the provisions of this chapter shall not apply to any instrument in writing given to secure a debt. (§ 4, Ord. 578)

Sec. 3-2.09. Exemptions: Governmental agencies.

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 the provisions of 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. (§ 5, Ord. 578)

Sec. 3-2.10. Exemptions: Bankruptcies, receiverships, and reorganizations.

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

(a) Confirmed under the Federal Bankruptcy Act, as amended;

(b) Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subsection (m) of Section 205 of Title 11 of the United States Code, as amended;

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

(d) Whereby a mere change in identity, form, or place or organization is effected.

The provisions of this section shall only apply if the making, delivery, or filing of instruments of transfer or conveyances occurs within five (5) years from the date of such confirmation, approval, or change. (§ 6, Ord. 578)

Sec. 3-2.11. Exemptions: Securities and Exchange Commission orders.

The tax imposed pursuant to the provisions of 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 subsection (a) of Section 1083 of the Internal Revenue Code of 1954, but only if:

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

- (b) Such order specifies the property which is ordered to be conveyed; and
- (c) Such conveyance is made in obedience to such order. (§ 7, Ord. 578)

Sec. 3-2.12. Exemptions: Partnerships.

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

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

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

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

(c) Not more than one tax shall be imposed pursuant to the provisions of this chapter by reason of a termination described in subsection (b) of this section, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination. (§ 8, Ord. 578)

Sec. 3-2.13. Credits to cities.

If the legislative body of any city in the County imposes a tax pursuant to the provisions of Part 6.7 of Division 2 of the Revenue and Taxation Code of the State equal to one-half (1/2) the amount specified in Section 3-2.04 of this chapter, a credit shall be granted against the taxes due pursuant to the provisions of this chapter in the amount of the city's tax. (§ 9, Ord. 578)

Sec. 3-2.14. Stamps.

The County Clerk-Recorder shall repurchase any unused documentary tax stamps sold by him prior to July 1, 1968. The County Clerk-Recorder shall accept in payment of the tax any such stamps affixed to a document offered for recordation and shall cancel the stamps so affixed. (§ 10, Ord. 578, as amended by § 2, Ord. 590)

Sec. 3-2.15. Claims for refunds.

Claims for refunds of taxes imposed pursuant to the provisions of 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. (§ 13, Ord. 578, as renumbered by § 5, Ord. 590)

Sec. 3-2.16. Operative date.

The provisions of this chapter shall become operative at 12:01 a.m. on January 1, 1968. (§ 17, Ord. 578, as renumbered by § 5, Ord. 590)

Sec. 3-2.17. Violations.

Any person who makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, and who submits, or causes to be submitted, for recordation any deed, instrument, or writing subject to the tax imposed by the provisions of this chapter and makes any material misrepresentation of fact for the purpose of avoiding all or any part of such tax shall be guilty of a misdemeanor.

No person shall be liable criminally for any unintentional error made in designating the location of the lands, tenements, or other realty described in a document subject to such tax. (§ 16, Ord. 578, as renumbered by § 5, Ord. 590)

Chapter 3

PEDDLERS, VENDORS, AND TRAVELING MERCHANTS

* Sections 3-3.01 through 3-3.05, codified from Ordinance No. 126, repealed by §5, Ord. No. 1275, eff. December 6, 2001

Chapter 4
PROPERTY TAXES

Sections:

- 3-4.01 Collection on unsecured property.**
- 3-4.02 Reassessments of damaged or destroyed property.**
- 3-4.03 Low Value Assessments.**

Sec. 3-4.01. Collection on unsecured property.

(a) From and after July 1, 1962, the Treasurer-Tax Collector shall collect taxes on unsecured property within the County pursuant to the provisions of Chapters 4 and 5 of Part 5 of Division 1 of the Revenue and Taxation Code of the State and as otherwise may hereafter be provided by appropriate statutes of the State.

(b) The Treasurer-Tax Collector shall continue to collect such taxes as provided in subsection (a) of this section until ordered to discontinue the collection thereof by a four-fifths (4/5) vote of the Board. (§§ 1 and 2, Ord. 443)

Sec. 3-4.02. Reassessments of damaged or destroyed property.

(a) Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his fault, may apply for the reassessment of that property if the damage or destruction to the property was caused by any of the following:

(1) A major misfortune or calamity in an area or region subsequently proclaimed by the Governor to be in a state of disaster if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity;

(2) A misfortune or calamity; or

(3) A misfortune or calamity that, with respect to a possessory interest in land owned by the State or Federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in this paragraph, "misfortune or calamity" includes a drought condition such as existed in the State in 1976 and 1977.

As used in this section, a "misfortune or calamity" shall be limited to accidental, unpredictable, and unforeseen occurrences which adversely affect the value of the affected property in a manner which was not previously considered, in whole or in part, by the Assessor in determining the actual or assessed value of the property.

(b) An application for the reassessment of such property pursuant to this section shall be filed with the Assessor in accordance with Section 170 of the Revenue and Taxation Code of the State no later than twelve (12) months after such misfortune or calamity.

(c) Upon receiving a timely and proper application for reassessment as provided in said Section 170, the Assessor shall appraise and reassess the property and otherwise carry out the provisions of said Section 170. (§ 1, Ord. 1051, eff. April 23, 1987; and as amended by § 1, Ord. 1302, eff. July 24, 2003)

Sec. 3-4.03. Low Value Assessments.

(a) Subject to the provisions of Revenue and Taxation Code section 75.55, the assessor may cancel any supplemental assessment where that assessment would result in an amount of taxes of fifty dollars (\$50) or less.

(b) Subject to the provisions of Revenue and Taxation Code section 155.20, all real property with a base year value, and all personal property with a full value, of five thousand dollars (\$5,000) or less shall be exempt from property taxation.

(c) Subject to the provisions of Revenue and Taxation Code section 531.9, the assessor shall not make an escape assessment of any appraisal unit where that assessment would result in an amount of taxes of fifty dollars (\$50) or less.

(d) The provisions of this section shall apply to the 2003/04 fiscal year and each year thereafter. (§ 1, Ord. 1293, eff. December 26, 2002)

Chapter 5

REISSUANCE OF WARRANTS

Sections:

3-5.01 Lost payroll warrants.

3-5.02 Lost public assistance warrants.

Sec. 3-5.01. Lost payroll warrants.

Pursuant to the provisions of Section 29853 of the Government Code of the State, the period of time after which a County payroll warrant is considered lost if it has been mailed and has not been received by the addressee is established at seven (7) days after the date of mailing. (§ 1, Ord. 588, as amended by § 1, Ord. 1035, eff. June 26, 1986)

Sec. 3-5.02. Lost public assistance warrants.

Pursuant to the provisions of Section 29853.5 of the Government Code of the State, the period of time after which a County public assistance warrant is considered lost if it has been mailed and has not been received by the addressee is established at five (5) days after the date of mailing. (§ 1, Ord. 1035, eff. June 26, 1986)

Chapter 6

SALES AND USE TAXES

Sections:

- 3-6.01 Short title of chapter.
- 3-6.02 Purpose.
- 3-6.03 Operative date.
- 3-6.04 Sales tax.
- 3-6.05 Use tax.
- 3-6.06 Credits.
- 3-6.06.5 Credits.
- 3-6.07 Enjoining collection forbidden.
- 3-6.08 Amendments.
- 3-6.08.1 Exclusions and exemptions: Operative dates.
- 3-6.09 Amendments: Nullification.
- 3-6.10 Repeals.

Sec. 3-6.01. Short title of chapter.

This chapter shall be known as the "Uniform Local Sales and Use Tax Law" of the County. (§ 1, Ord. 334)

Sec. 3-6.02. Purpose.

The Board hereby declares that this chapter is adopted to achieve the following, among other, purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To adopt a sales and use tax law which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State;

(b) To adopt a sales and use tax law which incorporates provisions identical to those of the Sales and Use Tax Law of the State insofar as these provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the said Revenue and Taxation Code;

(c) To adopt a sales and use tax law which imposes a one and one-quarter (1 1/4%) percent 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 practical to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes; and

(d) To adopt a sales and use tax law 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 said Revenue and Taxation Code, minimize the cost of collecting County sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter. (§ 2, Ord. 334, as amended by §

1, Ord. 417, and § 1, Ord. 667, eff. May 15, 1972, tax operative July 1, 1972)

Sec. 3-6.03. Operative date.

This chapter shall become operative October 1, 1957, and prior thereto the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax law. (§ 3, Ord. 334)

Sec. 3-6.04. Sales tax.

(a) (1) For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the County at the rate of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the County on and after the operative date of this chapter to and including June 30, 1972, and at the rate of one and one-quarter (1 1/4%) percent thereafter.

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

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the State, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on October 1, 1957, applicable to sales taxes, are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code, the State is named or referred to as the taxing agency, the County shall be substituted therefor. Nothing in this subsection shall be deemed to require the substitution of the name of the County for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury or of the Constitution of the State; nor shall the name of the County be substituted for that of the State in any section when the results of that substitution would require action to be taken by or against the County, 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; and neither shall the substitution be deemed to have been 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 such tax with respect to certain gross receipts which would not otherwise be exempt from such tax while those gross receipts remain subject to tax by the State under the provisions of Part 1 of Division 2 of said Revenue and Taxation Code; nor to impose such tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of said Code; and, in addition, the name of the County shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, and 6828 of said Revenue and Taxation Code as adopted.

(3) If a seller's permit has been issued to a retailer under Section 6067 of said Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

(4) There shall be excluded from the gross receipts by which the tax is measured:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer; and

(ii) Eighty (80%) percent of the gross receipts from the sale of property to operators of common carriers and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside the County.

(4.5) (Operative January 1, 1984) There shall be excluded from the gross receipts by which the tax is measured:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer; and

(ii) Eighty (80%) percent of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of the State, the United States, or any foreign government.

(4.5) (Operative on the operative date of any act of the Legislature of the State which amends or repeals and reenacts Sections 7202 and 7203 of the Revenue and Taxation Code of the State to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in said sections as they read on October 1, 1983) There

shall be excluded from the gross receipts by which the tax is measured:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer;

(ii) Eighty (80%) percent of the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes; and

(iii) Eighty (80%) percent of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of the State, the United States, or any foreign government. (§ 4, Ord. 334, as amended by §§ 2, 3, and 4, Ord. 417, § 2, 3, and 4, Ord. 667, eff. May 15, 1972, tax operative July 1, 1972, § 1, Ord. 691, eff. January 1, 1974, and §§ 1 and 4, Ord. 969, eff. December 6, 1983)

Sec. 3-6.05. Use tax.

(a) An excise tax is hereby imposed on the storage, use, or other consumption in the County of tangible personal property purchased from any retailer on or after the operative date of this chapter for storage, use, or other consumption in the County at the rate of one percent of the sales price of the property to and including June 30, 1972, and at the rate of one and one-fourth (1 1/4%) percent thereafter. The sales price shall include delivery charges when such charges are subject to State sales or use tax, regardless of the place to which delivery is made.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the State, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on October 1, 1957, applicable to use taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code, the State is named or referred to as the taxing agency, the County shall be substituted therefor. Nothing in this subsection shall be deemed to require the substitution of the name of the County for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the state; nor shall the name of the County be substituted for that of the State in any section when the result of that substitution would require

action to be taken by or against the County, 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; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of this State where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use, or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use, or other consumption remains subject to tax by the State under the provisions of Part 1 of Division 2 of the said Revenue and Taxation Code, or to impose this tax with respect to certain storage, use, or other consumption of tangible personal property which would not be subject to tax by the State under the said provisions of that Code; and in addition, the name of the County shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, and 6828 of the said Revenue and Taxation Code as adopted, and the name of the County shall not be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 nor in the definition of that phrase in Section 6203.

(3) There shall be exempt from the tax due under this section:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer; and

(ii) The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the said Revenue and Taxation Code by any city and county, county, or city in the State; provided, however, the storage or use of tangible personal property in the transportation or transmission of persons, property, or communications, or in the generation, transmission, or distribution of electricity, or in the manufacture, transmission, or distribution of gas in intrastate, interstate, or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State shall be exempt from eighty (80%) percent of the tax due under this section.

(3.5) (Operative January 1, 1984) There shall be exempt from the tax due under this section:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer;

(ii) The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted

in accordance with Part 1.5 of Division 2 of said Revenue and Taxation Code by any city and county, county, or city in the State, shall be exempt from the tax due under the provisions of this chapter; and

(iii) In addition to the exemptions provided in Sections 6366 and 6366.1 of said 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 the State, the United States, or any foreign government shall be exempt from eighty (80%) percent of the tax.

(3.5) (Operative on the operative date of any act of the Legislature of the State which amends or repeals and reenacts Sections 7202 and 7203 of the Revenue and Taxation Code of the State to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in said sections as they read on October 1, 1983) There shall be exempt from the tax due under this section:

(i) The amount of any sales or use tax imposed by the State upon a retailer or consumer;

(ii) The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of said Revenue and Taxation Code by any city and county, county, or city in the State, shall be exempt from the tax due under the provisions of this chapter;

(iii) Provided, however, 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 in such vessels for commercial purposes shall be exempted from eighty (80%) percent of the tax; and

(iv) In addition to the exemptions provided in Sections 6366 and 6366.1 of said 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 the State, the United States, or any foreign government shall be exempt from eighty (80%) percent of the tax. (§ 5, Ord. 334, as amended by §§ 5 and 6, Ord. 417, §§ 5 and 6,

Ord. 667, eff. May 15, 1972, tax operative July 1, 1972, § 2, Ord. 691, eff. January 1, 1974, and §§ 2 and 5, Ord. 969, eff. December 6, 1983)

Sec. 3-6.06. Credits.

Any person subject to a sales or use tax or required to collect a use tax pursuant to the provisions of this chapter shall be entitled to credit against the payment of such taxes due the amount of sales and use tax due any city in the County provided the city sales and use tax is levied pursuant to an ordinance including provisions substantially conforming to the provisions of subsections (1) through (8) of subsection (h) of Section 7202 of the Revenue and Taxation Code of the State and other applicable provisions of Part 1.5 of Division 2 of said Code. (§ 6, Ord. 334, as amended by § 7, Ord. 417, and § 3, Ord. 969, eff. December 6, 1983, operative January 1, 1984)

Sec. 3-6.06.5. Credits.

Any person subject to a sales or use tax or required to collect a use tax pursuant to the provisions of this chapter shall be entitled to credit against the payment of such taxes due the amount of sales and use tax due any city in the County provided the city sales and use tax is levied pursuant to an ordinance including provisions substantially conforming to the provisions of subsections (1) through (10) of subsection (i) of Section 7202 of the Revenue and Taxation Code of the State and other applicable provisions of Part 1.5 of Division 2 of said Code. (§ 3, Ord. 691, eff. January 1, 1974, and § 6, Ord. 969, eff. December 6, 1983, operative on the operative date of any act of the Legislature of the State which amends or repeals and reenacts Sections 7202 and 7203 of the Revenue and Taxation Code of the State to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in said sections as they read on October 1, 1983)

Sec. 3-6.07. Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this chapter, or Part 1.5 of Division 2 of the Revenue and Taxation Code of the State, of any tax or any amount of tax required to be collected. (§ 7, Ord. 334)

Sec. 3-6.08. Amendments.

All amendments to the Revenue and Taxation Code of the State enacted subsequent to the effective date of this chapter which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of said

Revenue and Taxation Code shall automatically become a part of this chapter. (§ 8, Ord. 334)

Sec. 3-6.08.1. Exclusions and exemptions: Operative dates.

The provisions of subsection (4.5) of subsection (b) of Section 3-6.04, subsection (3.5) of subsection (b) of Section 3-6.05, and Section 3-6.06.5 of this chapter shall become operative on January 1 of the year following the year in which the State Board of Equalization adopts an assessment ratio for State-assessed property which ratio is identical to the ratio which is required for local assessments by the provisions of Section 401 of the Revenue and Taxation Code of the State, at which time the provisions of subsection (4) of subsection (b) of Section 3-6.04, subsection (3) of subsection (b) of Section 3-6.05, and Section 3-6.06 of this chapter shall become inoperative.

(b) In the event the provisions of subsection (4.5) of subsection (b) of Section 3-6.04, subsection (3.5) of subsection (b) of Section 3-6.05, and Section 3-6.06.5 of this chapter become operative, and the State Board of Equalization subsequently adopts an assessment ratio for the State-assessed property, which ratio is higher than the ratio which is required for local assessments by the provisions of said Section 401 of the Revenue and Taxation Code, the provisions of subsection (4) of subsection (b) of Section 3-6.04, subsection (3) of subsection (b) of Section 3-6.05, and Section 3-6.06 of this chapter shall become operative on the first day of the month next following the month in which such higher ratio is adopted, at which time the provisions of subsection (4.5) of subsection (b) of Section 3-6.04, subsection (3.5) of subsection (b) of Section 3-6.05, and Section 3-6.06.5 of this chapter shall be inoperative until the first day of the month following the month in which said Board again adopts an assessment ratio for State-assessed property, which ratio is identical to the ratio required for local assessments by the provisions of said Section 401, at which time the provisions of subsection (4.5) of subsection (b) of Section 3-6.04, subsection (3.5) of subsection (b) of Section 3-6.05, and Section 3-6.06.5 of this chapter shall again become operative and the provisions of subsection (4) of subsection (b) of Section 3-6.04, subsection (3) of subsection (b) of Section 3-6.05, and Section 3-6.06 shall become inoperative. (§ 4, Ord. 691, eff. January 1, 1974)

Sec. 3-6.09. Amendments: Nullification.

The amendments to the provisions of Sections 3-6.02, 3-6.04, and 3-6.05 of this chapter, as made by the provisions of Ordinance No. 667, adopted May 15, 1972, may be made inoperative not less than sixty (60) days, but not earlier than the first day of the calendar quarter,

following the County's lack of compliance with the provisions of Article II (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code of the State. (§ 7, Ord. 667, eff. May 15, 1972)

Sec. 3-6.10. Repeals.

The provisions of this chapter may, by a subsequent ordinance, be made inoperative not less than sixty (60) days, but not earlier than the first day of the calendar quarter, following an increase by any city within the County of the rate of its sales or use tax above the rate in effect on August 28, 1957. (§ 9, Ord. 334)

Chapter 7

TRANSIENT OCCUPANCY TAXES

Sections:

3-7.01	Title of provisions.
3-7.02	Definitions.
3-7.03	Tax imposed.
3-7.04	Exemptions from provisions.
3-7.05	Operator's duties.
3-7.06	Registration.
3-7.07	Reporting and remitting.
3-7.08	Penalties and interest.
3-7.09	Failure to collect and report tax: Determination by Treasurer-Tax Collector.
3-7.10	Appeals.
3-7.11	Records.
3-7.12	Refunds.
3-7.13	Actions to collect.
3-7.14	Violations.

Sec. 3-7.01. Title of provisions.

This chapter shall be known as the "Uniform Transient Occupancy Tax Law" of the County. (§ 1, Ord. 525)

Sec. 3-7.02. Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

(a) "Calendar quarter" shall mean a period of three (3) consecutive calendar months commencing on the first day of each January, April, July, and October.

(b) "Hotel" shall mean any structure, or any portion of any structure, which is occupied, or intended or designed for occupancy, by transients for dwelling, lodging, or sleeping purposes and shall include any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure, or portion thereof.

(c) "Occupancy" shall mean the use or possession, or the right to the use or possession, of any room, or portion thereof, in any hotel for dwelling, lodging, or sleeping purposes.

(d) "Operator" shall mean the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the

principal or the managing agent shall, however, be considered to be compliance by both.

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

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

(g) "Transient" shall mean any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license, or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this chapter may be considered. (§ 2, Ord. 525)

Sec. 3-7.03. Tax Imposed

For the privilege of occupancy in any hotel within the unincorporated area of the County, each transient shall be subject to and shall pay a tax in the amount of eight (8%) percent of the rent charged by the operator. Such tax shall constitute a debt owed by the transient to the County, which debt shall be extinguished only by payment to the operator or to the County. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the Treasurer-Tax Collector may require that such tax shall be paid directly to the Treasurer-Tax Collector. (§ 3, Ord. 525, as amended by § 1, Ord. 607, § 1, Ord. 806, eff. June 30, 1978, § 1, Ord. 967, eff. December 1, 1983, § 1, Ord. 1005, eff. May 1, 1985, and § 1, Ord. 1006, eff. May 14, 1985)

Sec. 3-7.04. Exemptions from provisions.

No tax shall be imposed upon:

(a) Any person as to whom, or any occupancy as to which, it is beyond the power of the County to impose the tax provided for in this chapter; or

(b) Any officer or employee of a foreign government, which officer or employee is exempt by reason of express provision of Federal law or international treaty.

No exemption shall be granted except upon a claim therefor made at the time the rent is collected and under penalty of perjury upon a form prescribed by the Treasurer-Tax Collector. (§ 4, Ord. 525, as amended by §§ 1 and 2, Ord. 807, eff. June 29, 1978)

Sec. 3-7.05. Operator's duties.

Each operator shall collect the tax imposed by the provisions of this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax, or any part thereof, will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner provided in this chapter. (§ 5, Ord. 525)

Sec. 3-7.06. Registration.

On or before May 26, 1965, or within thirty (30) days after commencing business, whichever is later, each operator of any hotel renting an occupancy to transients shall register such hotel with the Treasurer-Tax Collector and obtain from him a "Transient Occupancy Registration Certificate" which shall at all times be posted in a conspicuous place on the premises. Such certificate shall, among other things, set forth the following information:

- (a) The name of the operator;
- (b) The address of the hotel;
- (c) The date upon which the certificate was issued; and
- (d) A statement as follows: "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Law by registering with the Treasurer-Tax Collector for the purpose of collecting from transients the Transient Occupancy Tax and remitting such tax to the Treasurer-Tax Collector. This certificate shall not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department, or office of this County. This certificate shall not constitute a permit."

Such certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Treasurer-Tax Collector upon

the cessation of business at the location named upon its sale or transfer. (§ 6, Ord. 525)

Sec. 3-7.07. Reporting and remitting.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, make a return to the Treasurer-Tax Collector, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Treasurer-Tax Collector. Returns and payments shall be due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to the provisions of this chapter shall be held in trust for the account of the County until payment thereof is made to the Treasurer-Tax Collector. (§ 6, Ord. 525)

Sec. 3-7.08. Penalties and interest.

(a) *Original delinquency.* Any operator who shall fail to remit any tax imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten (10%) percent of the tax in addition to the amount of the tax.

(b) *Continued delinquency.* Any operator who shall fail to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty in the amount of ten (10%) percent of the tax in addition to the amount of the tax and the ten (10%) percent penalty first imposed.

(c) *Fraud.* If the Treasurer-Tax Collector shall determine that the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty in the amount of twenty-five (25%) percent of the amount of the tax shall be added thereto in addition to the penalties set forth in subsections (a) and (b) of this section.

(d) *Interest.* In addition to the penalties imposed, any operator who shall fail to remit any tax imposed by the provisions of this chapter shall pay interest at the rate of one-half (.5%) of one percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) *Penalties and interest merged with tax.* Every penalty imposed, and such interest as accrues, pursuant to the provisions of this section shall become a part of the tax required to be paid by the provisions of this chapter. (§ 8, Ord. 525)

Sec. 3-7.09. Failure to collect and report tax: Determination by Treasurer-Tax Collector.

If any operator shall fail or refuse to collect such tax and to make, within the time provided in

this chapter, any report and remittance of such tax, or any portion thereof, required by the provisions of this chapter, the Treasurer-Tax Collector shall proceed in such manner as he may deem best to obtain the facts and information on which to base his estimate of the tax due. As soon as the Treasurer-Tax Collector shall procure such facts and information as he is able to obtain upon which to base the assessment of any such tax imposed and payable by any operator who has failed or refused to collect the same and to make such report and remittance, the Treasurer-Tax Collector shall proceed to determine and assess against such operator the tax, interest, and penalties provided for by the provisions of this chapter. In the event such determination is made, the Treasurer-Tax Collector shall give notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may, within ten (10) days after the service or mailing of such notice, make an application in writing to the Treasurer-Tax Collector for a hearing on the amount assessed. If an application by the operator for a hearing is not made within the time prescribed, the tax, interest, and penalties, if any, determined by the Treasurer-Tax Collector shall become final and conclusive and immediately due and payable. If such an application is made, the Treasurer-Tax Collector shall give not less than five (5) days' written notice in the manner prescribed in this section to the operator to show cause at a time and place fixed in such notice why the amount specified therein should not be fixed for such tax, interest, and penalties. At such hearing the operator may appear and offer evidence why such specified tax, interest, and penalties should not be so fixed. After such hearing the Treasurer-Tax Collector shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this section of such determination and the amount of such tax, interest, and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is filed as provided in Section 3-7.10 of this chapter. (§ 9, Ord. 525)

Sec. 3-7.10. Appeals.

Any operator aggrieved by any decision of the Treasurer-Tax Collector with respect to the amount of such tax, interest, and penalties, if any, may appeal to the Board by filing a notice of appeal with the County Clerk-Recorder within fifteen (15) days after the service or mailing of the determination of the tax due. The Board shall fix a time and place for hearing such appeal, and the County Clerk-Recorder shall give notice in writing to such operator at his last known place of

address. The findings of the Board shall be final and conclusive and shall be served upon the appellant in the manner prescribed in this chapter for the service of a notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (§ 10, Ord. 525)

Sec. 3-7.11. Records.

It shall be the duty of every operator liable for the collection and payment to the County of any tax imposed by the provisions of this chapter to keep and preserve, for a period of three (3) years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the County, which records the Treasurer-Tax Collector shall have the right to inspect at all reasonable times. (§ 11, Ord. 525)

Sec. 3-7.12. Refunds.

(a) Whenever the amount of any tax, interest, or penalty has been overpaid, or paid more than once, or erroneously or illegally collected or received by the County pursuant to the provisions of this chapter, such amount may be refunded as provided in subsections (b) and (c) of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Treasurer-Tax Collector within three (3) years after the date of payment. The claim shall be on forms furnished by the Treasurer-Tax Collector.

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

(c) A transient may obtain a refund of taxes overpaid, paid more than once, or erroneously or illegally collected or received by the County by filing a claim in the manner provided in subsection (a) of this section but only when the tax was paid by the transient directly to the Treasurer-Tax Collector, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the Treasurer-Tax Collector that the transient has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid pursuant to the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto. (§ 12, Ord. 525)

Sec. 3-7.13. Actions to collect.

Any tax required to be paid by any transient pursuant to the provisions of this chapter shall be deemed a debt owed by the transient to the County. Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the operator to the County. Any person owing money to the County pursuant to the provisions of this chapter shall be liable to an action brought in the name of the County for the recovery of such amount. (§ 13, Ord. 525)

Sec. 3-7.14. Violations.

Any operator or other person who fails or refuses to register as required, or to furnish any return required to be made, or who fails or refuses to furnish a supplement return or claim shall be guilty of a misdemeanor and punishable as set forth in Chapter 2 of Title 1 of this Code. Any person required to make, render, sign, or verify any report or claim and who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by the provisions of this chapter to be made shall be guilty of a misdemeanor and punishable as provided in this section. (§ 14, Ord. 525)

Chapter 8

SERVICE CHARGES FOR COUNTY SERVICE AREAS

Sections:

- 3-8.01 Purpose.**
- 3-8.02 Fixing Charges.**
- 3-8.03 Written reports.**
- 3-8.04 Hearing procedure.**
- 3-8.05 Hearings: Confirmation.**
- 3-8.06 Collection on the tax roll.**

Sec. 3-8.01. Purpose.

It is the purpose of this chapter to exercise the authority conferred upon the County by Section 25210.77a of the Government Code of the State to fix and collect charges for any particular extended miscellaneous service authorized to be provided by a county service area in this County (referred to in this chapter as "service or services"). (§ 1, Ord. 766, eff. October 5, 1976, as amended by § 1, Ord. 817, eff. October 3, 1978, as amended by § 2, Ord. 1209, eff. October 16, 1997.)

Sec. 3-8.02. Fixing charges.

For any county service area or zone thereof located therein, the Board of Supervisors may fix and collect charges for a particular extended service authorized pursuant to Title 3, Division 2, Chapter 2.2, Article 7 of the Government Code (commencing with Section 25210.70) to pay, in whole or in part, for the cost thereof. The revenue obtained thereby may be in lieu of, or supplemental to, revenue obtained by the levy of taxes. The charges may vary by reason of the nature of the use or the month in which the service is rendered to correspond to the cost and the value of the service. The charges may be determined by apportioning the total cost, not otherwise offset by other available revenue, of the extended service area to each parcel therein in proportion to the estimated benefits from such service to be received by each parcel. In the case of the El Macero County Service Area the amount of each charge shall be determined by apportioning the revenue to be obtained between occupied parcels and unoccupied parcels, excluding public rights of way, and then by dividing the revenue to be obtained from each respective class of parcels by the total number of parcels in that respective class; provided, however, that the charges for all services provided to parcels devoted to country club use shall be twenty (20) times that fixed for other parcels. (§ 1, Ord. 766, eff. October 5, 1976, as amended by § 2, Ord. 817, eff. October 3, 1978, as amended by § 1, Ord. 1107, eff. July 19, 1990, as amended § 2, Ord. 1209, eff. October 16, 1997.)

Sec. 3-8.03. Written reports.

Once each year the Board shall cause to be prepared a written report which shall contain a description of each parcel of real property receiving extended service or services and the amount of the charge for each parcel for such year computed in conformity with this chapter. Such report shall be filed with the Clerk of the Board. (§ 1, Ord. 766, eff. October 5, 1976, as amended by § 3, Ord. 817, eff. October 3, 1978, as amended by § 2, Ord. 1209, eff. October 16, 1997.)

Sec. 3-8.04. Hearing procedure.

Upon the filing of such report, the Clerk of the Board shall fix a time, date, and place for a hearing thereon and for filing objections or protests thereto. The Clerk of the Board shall publish a notice of such hearing, as provided in Section 6066 of the Government Code of the State, prior to the date set for the hearing in a newspaper of general circulation, printed and published in the County. (§ 1, Ord. 766, eff. October 5, 1976, as amended by § 2, Ord. 1209, eff. October 16, 1997.)

Sec. 3-8.05. Hearings: Confirmation.

At the time, date, and place stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon the conclusion of the hearing, the Board may adopt, revise, change, reduce, or modify any charge, and shall make its determination upon each charge as described in the report, and thereafter, by resolution, shall confirm the report. (§ 1, Ord. 766, eff. October 5, 1976, as amended by § 2, Ord. 1209, eff. October 16, 1997.)

Sec. 3-8.06. Collection on the tax roll.

The charges set forth in the report, as confirmed, shall appear as a separate item on the tax bill. The charges shall be collected at the same time and in the same manner as ordinary County ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to such charges, except that if the real property to which such charges relate has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer or value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the charge conformed pursuant this chapter shall not result in a lien against such real property but, instead, shall be transferred to the unsecured roll for collection. (§ 1, Ord. 766,

eff. October 5, 1976, as amended by § 2, Ord.
1209, eff. October 16, 1997.)

Chapter 9

PARCEL CHARGES: ROLLING ACRES PERMANENT ROAD DIVISION

Sections:

- 3-9.01 Purpose.**
- 3-9.02 Fixing charges.**
- 3-9.03 Written reports.**
- 3-9.04 Hearing procedure.**
- 3-9.05 Hearings: Confirmation.**
- 3-9.06 Collection on the tax roll.**

Sec. 3-9.01. Purpose.

It is the purpose of this chapter to exercise the authority conferred on the County by Section 1179.5 of the Streets and Highways Code of the State to fix and collect parcel charges for the Rolling Acres Permanent Road Division of the County in the same manner as for miscellaneous extended services in County service areas pursuant to Article 7 (commencing with Section 25210.70) of Chapter 2.2 of Part 2 of Division 2 of Title 3 of the Government Code of the State. Such parcel charges shall be used to pay in whole or in part for the cost of services provided and for the expenses of organizing such permanent road division and providing engineering services to it, and to obtain revenue which may be in lieu of, or supplemental to, revenue obtained by the levy of taxes. (§ 1, Ord. 1031, eff. May 15, 1986)

Sec. 3-9.02. Fixing charges.

Once each year the Board shall fix the amount of the parcel charge for each parcel lying within the Rolling Acres Permanent Road Division for which any service or services is or are available. Each such parcel shall be deemed to be a parcel of real property receiving the particular service or services. The amount of each charge shall be determined by dividing the total revenue to be obtained from the service charges by the total number of parcels receiving the particular service or services, excluding public rights-of-way; provided, however, the charges for all services provided to Parcels 12, 19, and 25 of Subdivision 1050 Rolling Acres, filed in Book 7 of Maps at Pages 59, 60, and 61 on December 23, 1969, in the office of the County Clerk-Recorder shall not exceed one-half (1/2) of the parcel charge imposed upon other lots within such permanent road division and further provided that no parcel charge shall be imposed upon any lot fronting upon County Road 96 which is improved with inhabited buildings so long as such parcel does not exercise a right of access to any road or street other than County Road 96. (§ 1, Ord. 1031, eff. May 15, 1986)

Sec. 3-9.03. Written reports.

Once each year the Board shall cause to be prepared a written report which shall contain a description of each parcel of real property receiving service or services and the amount of the parcel charge for each parcel for such year computed in conformity with this chapter. Such report shall be filed with the Clerk of the Board. (§ 1, Ord. 1031, eff. May 15, 1986)

Sec. 3-9.04. Hearing procedure.

Upon the filing of such report, the Clerk of the Board shall fix a time, date, and place for a hearing thereon and for filing objections or protests thereto. The Clerk of the Board shall publish a notice of such hearing, as provided in Section 6066 of the Government Code of the State, prior to the date set for the hearing in a newspaper of general circulation, printed and published in the County. (§ 1, Ord. 1031, eff. May 15, 1986)

Sec. 3-9.05. Hearings: Confirmation.

At the time, date, and place stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon the conclusion of the hearing, the Board may adopt, revise, change, reduce, or modify any parcel charge, and shall make its determination upon each parcel charge as described in the report, and thereafter, by resolution, shall confirm the report. (§ 1, Ord. 1031, eff. May 15, 1986)

Sec. 3-9.06. Collection on the tax roll.

The parcel fees set forth in the report, as confirmed, shall appear as a separate item on the tax bill. The parcel charges shall be collected at the same time and in the same manner as ordinary County ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to such parcel charges, except that if the real property to which such parcel fees relate has been transferred or conveyed to a bona fide purchaser for value, or if a lien of a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes would become delinquent, then the parcel charge confirmed pursuant to this chapter shall not result in a lien against such real property but, instead, shall be transferred to the unsecured roll for collection. (§ 1, Ord. 1031, eff. May 15, 1986)

Chapter 10

WEIGHTS AND MEASURES*

Sections:

- Article 1. Definitions**
3-10.101 Definitions.
- Article 2. Commercial Weighing and Measuring Devices**
3-10.201 Authority: Date of enforcement.
3-10.202 Registration certificates: Required.
3-10.203 Registration certificates: Applications.
3-10.204 Registration certificates: Term.
3-10.205 Fees.
3-10.206 Registration certificates: Corporations: Fictitious names.
3-10.207 Registration certificates: Transferability.
3-10.208 Registration certificates: Replacement.
- Article 3. Automated Point of Sale Inspection Program.**
3-10.301 Definitions.
3-10.302 Inspection Requirement.
3-10.303 Follow-up Inspection.
3-10.304 Fees.
3-10.305 Failure to Pay Inspection Fees and Follow-up Inspection Fees.
3-10.306 Violations.
3-10.307 Penalties.
3-10.308 Notice to Consumer.
3-10.309 Posting of Price Accuracy Compliance: Public Notification.

* Chapter 9, as added by Ordinance No. 1065, effective December 24, 1987, renumbered to Chapter 10 by codifier because Chapter 9 is in use: Article 3 added by Ordinance No. 1300, effective June 12, 2003.

Article 1. Definitions

Sec. 3-10.101. Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

(a) "Weighing and measuring instrument" and "weighing and measuring device" are used interchangeably, and shall have the same meaning, and shall mean "weighing instruments" and "measuring instruments" as defined by

Section 12500 of the Business and Professions Code of the State, excepting any retail scale used primarily for the purposes of weighing feed and seed.

(b) "Commercial purpose" shall have the meaning assigned to it by Section 12500 of the Business and Professions Code of the State.

(c) "Sealer" shall mean the Agricultural Commissioner/Sealer of the County. (§ 1, Ord. 1065, eff. December 24, 1987)

Article 2. Commercial Weighing and Measuring Devices

Sec. 3-10.201. Authority: Date of enforcement.

This article is enacted pursuant to Section 12240 of the Business and Professions Code of the State to establish a system for registering commercial weighing and measuring devices and to recover the costs of inspecting and testing such instruments pursuant to Section 12210 of said Business and Professions Code.

The provisions of this article shall be enforced on and after January 1, 1988. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.202. Registration certificates: Required.

No person shall use any weighing or measuring instrument for commercial purposes without having a current registration certificate for such instrument issued pursuant to this article. Such certificate shall be in addition to any other certificate, license, permit, or other entitlement which may be required by the State, County, or any other public entity. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.203. Registration certificates: Applications.

An application for a registration certificate shall be submitted to the Sealer in the form prescribed by the Sealer. The Sealer shall issue the registration certificate upon the receipt of a properly completed application and the payment of the applicable fee as set forth in Section 3-10.205 of this article. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.204. Registration certificates: Term.

A registration certificate shall expire on January 31 next following the date of its issuance and may thereafter be renewed on an annual basis upon the payment of the applicable fees and the submission of a properly completed and current application. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.205. Fees.

(a) For purposes of this section, the annual registration fee for a business that uses a commercial weighing or measuring device or

devices shall consist of a business location fee, and a device fee, as specified in subdivisions (b) to (g), inclusive. The business location fee and device fee shall not exceed the following:

(1) Beginning January 1, 2006, sixty dollars (\$60) per business location, plus 60 percent of the maximum applicable device fee listed in subdivisions (c) to (g), inclusive.

(2) Beginning January 1, 2007, eighty dollars (\$80) per business location, plus 80 percent of the maximum applicable device fee listed in subdivisions (c) to (g), inclusive.

(3) Beginning January 1, 2008, and thereafter, one hundred dollars (\$100) per business location, plus 100 percent of the maximum applicable device fee listed in subdivisions (c) to (g), inclusive.

(b) For marinas, mobile home parks, recreational vehicle parks, and apartment complexes, where the owner of the marina, park, or complex owns and is responsible for the utility meters, the device fee shall not exceed two dollars (\$2) per device per space or apartment.

(c) For weighing devices, other than livestock, with capacities of 10,000 pounds or greater, the device fee shall not exceed two hundred fifty dollars (\$250) per device; for weighing devices, other than livestock scales, with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed one hundred fifty dollars (\$150) per device.

(d) For livestock scales with capacities of 10,000 pounds or greater, the device fee shall not exceed one hundred fifty dollars (\$150) per device; for livestock scales with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed one hundred dollars (\$100) per device.

(e) For liquefied petroleum gas (LPG) meters, truck mounted or stationary, the device fee shall not exceed one hundred seventy-five dollars (\$175) per device.

(f) For wholesale and vehicle meters, the device fee shall not exceed twenty-five dollars (\$25) per device.

(g) For all other commercial weighing or measuring devices not listed in subdivisions (b) to (f), inclusive, the device fee shall not exceed twenty dollars (\$20) per device. For the purposes of this subdivision, the total annual registration fee shall not exceed the sum of one thousand dollars (\$1,000), for each business location.

(h) Any person failing to obtain a registration certificate before using any weighing or measuring instrument for commercial purposes, or renew a certificate on or before March 31 of each year, shall be required to pay, in addition to the registration fee, fifty dollars (\$50.00) to reimburse the Department for its costs to obtain payment of the required registration fee. If the Department is required to refer collection of the delinquent fee to the County Office of Revenue

and Reimbursement, then a twenty-five dollar (\$25.00) administrative fee shall also be paid by the person failing to timely pay the required annual device registration fee in order to reimburse the Department for its costs incurred for this referral. (§ 1, Ord. 1065, eff. December 24, 1987, as amended by § 2, Ord. 1277, eff. February 7, 2002, as amended by § 2, Ord. 1341, eff. February 9, 2006)

Sec. 3-10.206. Registration certificates:

Corporations: Fictitious names.

A registration certificate may be issued to a corporation duly authorized to transact business in the State or to any person operating under a fictitious name who has complied with the provisions of Chapter 5 of Part 3 of Division 7 of the Business and Professions Code of the State. A certificate issued to a corporation shall designate such corporation by the exact name which appears on the Articles of Incorporation of such corporation. Except as otherwise provided in this section, all registration certificates shall be issued in the true name of the applicant. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.207. Registration certificates:

Transferability.

Registration certificates shall not be transferable from one person to valid only for another. A registration certificate shall be the particular instruments specified therein and, if the instruments are to be used at a fixed location, for the specific location for which the registration certificate is issued. (§ 1, Ord. 1065, eff. December 24, 1987)

Sec. 3-10.208. Registration certificates:

Replacement.

If a current registration certificate has been lost, mutilated, or destroyed, the person to whom it was issued may obtain a replacement from the Sealer upon the payment of a replacement fee of Two and no/100ths (\$2.00) Dollars. (§ 1, Ord. 1065, eff. December 24, 1987)

Article 3: Automated Point of Sale Inspection Program

Section 3-10.301 Definitions.

For the purpose of this Article, the following words and phrases are defined and shall be construed as having the following meaning:

(a) "Advertise" means a notice to attract public attention.

(b) "Commercial purpose" includes the selling of any commodity by a person to a consumer.

(c) "Commodity" means one or more products, merchandise, goods, articles of

commerce, wares, materials, or any consumer items that are bought or sold.

(d) "Consumer" means a customer, purchaser, or buyer.

(e) "Department" means the Yolo County Department of Agriculture/Sealer of Weights and Measures.

(f) "Location" means a premise on which a single business operates one or more point of sale stations.

(g) "Person" means any person, firm, corporation, business or association.

(h) "Point of sale station" mean individual and separate equipment that is capable of recovering electrically stored price information that is used to charge consumers for the purchase of commodities. "Point of sale stations" shall include, but is not limited to, equipment that uses Universal Product Code scanners, price look-up codes, or any other system that relies on the retrieval of electronically stored information to complete a transaction of commerce between a retailer and consumer.

(i) "Scanner" means an automated system for retail commodity price charging.

(j) "Sell" includes barter, exchange, trade, keep for sale, offer for sale or expose for sale in any of their variant forms. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.302 Inspection Requirement.

Any location that utilizes a scanner in Yolo County, at a point of sale station, is subject to annual inspection and cost recovery as authorized by this Article. Nothing in this Article shall require an annual inspection if the Department does not have the resources necessary to complete such annual inspections. Nothing in this Article shall prohibit more frequent inspections and follow-up inspections if the Department deems such additional inspections to be necessary. Other than annual or follow up inspections for which the Board of Supervisors has set a fee, the Department, consistent with guidelines established by Board Resolution, may waive any additional inspection fees. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.303. Follow-up Inspection.

For the purposes of defraying additional inspection costs incurred by the Department when a point of sale station used by a person fails an inspection, the Department may charge a follow-up inspection fee to the person upon return to verify that corrective actions have been taken and no additional violations are occurring. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.304. Fees.

The inspection fee and follow-up inspection fee for any person utilizing a scanner shall be established, from time to time, by the Board of Supervisors by resolution, in accordance with the applicable law. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.305 Failure to Pay Inspection Fees and Follow-up Inspection Fees.

Any inspection fee or follow-up inspection fee is due and payable upon receipt and if not paid within 60 days of receipt, there shall be added a late fee as follows:

(a) For any inspection fee or follow-up inspection fee paid within 30 days following the due date, there shall be added a penalty fee of \$50.

(b) For any inspection or follow-up inspection fee paid more than 30 days after the due date, but within 90 days following the due date, there shall be added a penalty fee in the amount of the sum equal to 50% of the inspection fee or \$100, whichever is greater.

(c) For any inspection fee or follow-up inspection fee paid more than 90 days following the due date, there shall be added a penalty fee in the amount of the sum equal to the inspection fee or \$200, whichever is greater. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.306 Violations.

(a) It shall be unlawful to charge, at the time of sale, a price that is more than the price that is advertised or posted.

(b) It shall be unlawful for any person, employee or agent thereof to:

(1) Fail to post the telephone number as specified in Section 3-10.308.

(2) Fail to submit to any reasonable inspection as required by Sections 3-10.302 and 3-10.303.

(3) Fail to pay any fee as required by Section 3-10.305. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.307. Penalties.

(a) Notwithstanding the provisions of Section 1-2.01 of the Yolo County Code or any other section of this Code, and with the exception of the fourth and subsequent violations of this Article within one year as provided in subsection (c) of this Section, the violation of any of the provisions of this Article is an infraction subject to the procedures set forth in Penal Code sections 19.6 and 19.7.

(b) Every violation of any provision of this Chapter constituting an infraction is punishable as follows:

(i) A fine not exceeding one hundred dollars (\$100) and not less than fifty dollars (\$50) for a first offense;

(ii) A fine not exceeding two hundred dollars (\$200) and not less than one hundred dollars (\$100) for a second offense;

(iii) A fine not exceeding five hundred dollars (\$500) for a third violation of this Chapter within one year.

(c) The fourth and each subsequent violation of this Chapter within one year shall constitute a misdemeanor punishable by a fine not exceeding one thousand dollars (\$1000) and not less than five hundred dollars (\$500) or any other penalty imposed by a court, or both.

(d) Payment of any fine or other penalty imposed by a court shall not relieve a person from the responsibility of paying the inspection fee or follow-up inspection fee for a point of sale station audit.

(e) In addition to all other remedies provided by this Article or State law, in the event of continuing violation of the provisions of this Article, the Department may seek civil injunctive relief to restrain further violations.

(f) In lieu of the other remedies provided by this Article, the Department may pursue civil penalties pursuant to Section 12015.3 of the California Business and Professions Code or criminal prosecution pursuant to Section 12024.2 of the California Business and Professions Code, as those sections may be amended from time to time. (§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.308. Notice to Consumer.

In addition to the inspection fee requirements of this Article, every person who uses a point of sale station for commercial purposes shall post, at a location clearly visible to the general public, a notice which will be provided by the Department and which will contain at least the following information:

“Attention Consumer: You are entitled to the lowest advertised or posted price offered at this location. For information or complaints, you may call the Yolo County Agricultural Commissioner /Sealer of Weights and Measures at 530-666-8140.”
(§2, Ord. 1300, eff. June 12, 2003)

Section 3-10.309. Posting of Price Accuracy Compliance: Public Notification.

Upon the completion of an inspection as provided for in this Article, the inspected location

involved may request the Department to provide a notice of compliance that will be in a format suitable for posting and which will indicate that the location is in compliance with the provisions of this Article. Presentation of a notice of compliance by the Department is not intended to be, and shall not be construed as, an endorsement or recommendation of the location by the Department or the County. (§2, Ord. 1300, eff. June 12, 2003)

Chapter 11

EXTENDED SERVICE CHARGES: NORTH DAVIS MEADOWS COUNTY SERVICE AREA*

- * Sections 3-11.01 through 3-11.06 as added by Urgency Ordinance No. 1078, effective June 28, 1988, renumbered to Chapter 11 by codifier because Chapter 10 is in use. Chapter 11 repealed in its entirety by Ord. 1209, eff. October 16, 1997.

Chapter 12

CRIMINAL JUSTICE ADMINISTRATIVE FEE

Sections:

- | | |
|----------------|----------------------------------|
| 3-12.01 | Fee ratified and imposed. |
| 3-12.02 | Modification |

Sec. 3-12.01. Fee ratified and imposed.

There is hereby ratified and imposed upon every city, special district, school district, community college district, college, or university, a criminal justice administrative fee in the amount of Ninety-one and 47/100ths (\$91.47) Dollars with respect to the booking or other processing of each person arrested by an employee of that city, special district, school district, community college district, college, or university, where the person arrested is brought to a county jail for booking or detention, all as set forth in Resolution No. 91-18 of this Board of Supervisors. (§ 1, Ord. 1118, eff. March 7, 1991)

Sec. 3-12.02. Modification.

The fee ratified and imposed herein may be modified by resolution of this Board. (§ 1, Ord. 1118, eff. March 7, 1991)

Chapter 13

PROPERTY TAX ADMINISTRATIVE COSTS

Sections:

- | | |
|----------------|--------------------------------------|
| 3-13.01 | Costs attributable. |
| 3-13.02 | City costs. |
| 3-13.03 | Costs of other jurisdictions. |
| 3-13.04 | Future determinations. |

Sec. 3-13.01. Costs attributable.

The determination is hereby ratified and made that the 1990-91 fiscal year property tax related costs of the Assessor, Treasurer-Tax Collector, and Auditor-Controller of the County, including overhead costs as permitted by Federal Circular A-87 standards Property Tax Costs, are One Million Two Hundred Fifty-Four Thousand Six Hundred Sixteen and no/100ths (\$1,254,616.00) Dollars. (§ 1, Ord. 1117, eff. March 7, 1991, as amended by § 1, Ord. 1142, eff. June 4, 1992)

Sec. 3-13.02. City costs.

The determination is hereby ratified and made that the property tax costs proportionately attributable to incorporated cities are Three Hundred Thousand Three Hundred Fifty-Five and no/100ths (\$300,355.00) Dollars. (§ 1, Ord. 1117, eff. March 7, 1991, as amended by § 1, Ord. 1142, eff. June 4, 1992)

Sec. 3-13.03. Costs of other jurisdictions.

The determination is hereby ratified and made that the 1990-91 fiscal year property tax administration costs proportionately attributable to local jurisdictions in this County other than the County and cities are as set forth in Resolution No. 92-51 of this Board, and the Auditor-Controller is directed to submit invoices and otherwise carry out the duties set forth in that resolution and authorized or imposed by Section 97 of the Revenue and Taxation Code. (Ord. 1117, eff. March 7, 1991, as amended by § 1, Ord. 1142, eff. June 4, 1992)

Sec. 3-13.04. Future determinations.

The determinations made herein may be modified by resolution of this Board. (§ 1, Ord. 1117, eff. March 7, 1991, as amended by § 1, Ord. 1142, eff. June 4, 1992)

Chapter 14

COUNTY FACILITIES AUTHORIZATION AND FEE*

Sections:

- 3-14.01 Findings.**
- 3-14.02 Definitions.**
- 3-14.03 Authorization required.**
- 3-14.04 Terms of payment to obtain authorization.**
- 3-14.05 City election to administer.**
- 3-14.06 Use of fees.**
- 3-14.07 Administration.**
- 3-14.08 Enforcement.**

* Chapter 12, added by Ordinance No. 1119, was renumbered to Chapter 14 by codifier as Chapter 12 is already in use.

Sec. 3-14.01. Findings.

(a) Beginning in January, 1990, County staff and the Board of Supervisors (the "Board") have expressed concern that new residential and commercial development in the County is placing increasing demands on a variety of County facilities.

(b) To this point, new development has not borne any share of the cost for additional facilities.

(c) In September, 1990, the County retained Williams-Kuebelbeck & Associates to identify the needs for new facilities caused by additional residential and commercial development in the County, and to advise the County on appropriate means of recovering those costs. In a study made available to the public in draft form on February 22, 1991 and in final form on March 26, 1991 (the "Report"), Williams-Kuebelbeck & Associates identified a number of categories of facilities for which new development triggers additional need. Background technical information and raw data sources were also provided for public review.

(d) The Report estimates facilities needs based on population growth. The population growth estimate and the resulting estimated facilities needs are reasonable and consistent with the Board's knowledge of and experience in County affairs.

(e) County facilities needs have grown with population in the past, and will continue to grow at least as fast as the population. New residents and employees are likely to require at least as much service as the County now provides to existing residents and employees. In fact, the facilities needs projected by the Report are probably too low, since they are based on providing the existing level of services to an expanding population, while the county's goal is to provide many services at a higher level in the future.

(f) The Report fairly allocates the fee, in general, equally within different cities in the County, and appropriately identifies libraries as one area in which the burden of new development will be focused in one of the cities, West Sacramento, for the first five (5) years. It fairly allocates additional costs to unincorporated areas for facilities and services furnished in those areas, i.e., libraries and field law enforcement by the sheriff.

(g) The Report fairly identifies services which are affected primarily by residential development, such as juvenile justice. It fairly allocates between residential and commercial development the costs of providing new facilities needed as a result of both residential and commercial development.

(h) The fee amounts in this chapter fairly reflect the facilities needs which are generated by new residents and employees, respectively, from developments in each fee category. The Report reasonably applies residential densities and employment densities for different land uses in calculating the fee. The range of use categories for which fees are specified fairly represents the variations in resident and employee demand for services. The variation within each category is reasonable, and is not large enough to make the fee unreasonable for particular projects within each category.

(i) The costs estimated for constructing facilities are reasonable in light of the Board's experience with planning, design and construction of County facilities, and the conservative assumptions of the Report on such points as financing, inflation and building standards. Higher costs are appropriately assigned to certain facilities, such as criminal justice facilities, health services facilities and libraries.

(j) This chapter properly limits use of all fees collected to public facilities and improvements attributable to new development, and further limits use of fees to specific categories of facilities and improvements until and unless subsequent evidence justifies reallocation.

(k) Fees collected under this chapter will go toward facilities for County-wide services. On the most conservative judgment, facilities of at least the scope provided for by this ordinance will be needed. It is not possible to specify now the location, schedule for construction or design of individual facilities. In any event, a necessarily tentative attempt to specify the potential location, schedule or design would not materially affect the fee amount, since neither the need nor the services will generally be geographically differentiated. Nonetheless, such an attempt would add significantly to the delay and expense of implementing fees, adversely affecting both those paying the fee and County taxpayers in general.

(l) Development within incorporated cities will cause more than ninety (90%) percent of the demand for new facilities in the identified categories. Substantially greater development outside the existing cities would cause unacceptable loss of productive agricultural land.

(m) The cities do not and cannot provide the identified facilities and the related services, while the County is required to do so.

(n) Development within the cities should pay a fair share toward the new facilities which it requires. Otherwise, the costs of those facilities will be disproportionately and unfairly borne by other County taxpayers, or will unfairly reduce the level of service provided to present County residents.

(o) In order to recover its costs resulting from development within cities, the County must exercise authority over that development, solely to the extent of requiring payment of a fee.

(p) The purpose of the fees required by this chapter is to pay for costs of additional facilities used to provide Countywide public protection, health and human services, libraries, sheriffs patrol and investigation services, traffic, parks and open space, County administration, information technology, planning, and public works, and facility planning. (§ 1, Ord. 1301, eff. June 19, 2003, as amended by §3, Ord. 1311, eff. January 1, 2004, as amended by §2, Ord. 1349, eff. May 25, 2006)

(q) The fees received pursuant to this chapter are to be used to assess the need for, plan, design, construct, develop, lease and acquire the facilities identified in the preceding paragraph.

(r) Residential projects and commercial improvement bring additional residents and employees into the County. Those residents and (except as specified in the Report and not charged fees under this chapter) those employees will need social, health, probation, traffic, parks and open space, sheriffs criminal justice, County administrative services, and libraries. (§3, Ord. 1349, eff. May 25, 2006)

(s) Fees collected under this chapter will be used to fund facilities required to furnish the services listed in subsection (r) of this section. These services and facilities are needed as a result of the additional residents and employees in the developments which pay the fee.

(t) Adoption of the ordinance codified in this chapter does not have the potential to cause a significant effect on the environment. The ordinance codified in this chapter does not authorize new development or require it. Rather it provides that if and when development is approved, under whatever laws and policies are otherwise in effect, it will be subject to a fee. This chapter does not approve or foreordain approval of any public facilities nor mandate or alter the

level of facilities to be constructed. Therefore, further review of this chapter under the California Environmental Quality Act ("CEQA") is not required.

(u) This chapter is also exempt from review under CEQA pursuant to California Public Resources Code Section 21080(b)(8) and CEQA Guidelines Section 15273(a)(4). This chapter does not contemplate, identify, or approve expansion of the area for which County services are provided. (§ 1, Ord. 1119, eff. May 30, 1991)

Sec. 3-14.02. Definitions.

For the purpose of this chapter, the words set out in this section shall have the following meanings:

(a) "Business park" shall mean a combination of office/service, retail, wholesale and manufacturing uses, provided that the property is zoned for such combined uses and the owner elects to have his or her property treated as a business park under this chapter.

(b) "Category" or "categories" shall mean one or more of the following: probation youth; probation adult; social services; health services; libraries; sheriff administration & detention; sheriff law enforcement; district attorney and public defender; general administration; facility planning; and interim restricted cash.

(c) "Commercial improvement" shall mean new construction or alteration of, or an addition to, a structure which occurs after the effective date of Yolo County Ordinance No. 1119 and which results in a net increase of five hundred (500) or more gross square feet (taking into account square footage which is lost, including demolition under Section 3-142.04(d) of enclosed space suitable and intended for office/service, retail, wholesale or manufacturing use.

(d) "Impacting development" shall mean any commercial improvement or residential project, except to the extent that the improvement or project is constructed pursuant to a building permit issued upon an application filed before August 1, 1991 and determined or deemed to be complete before September 1, 1991.

(e) "Manufacturing use" shall mean (1) a use which mechanically or chemically transforms materials or substances into, or fabricates, new products; (2) agriculture, forestry or fishing; (3) mining; (4) construction; (5) transportation; (6) public utility use; and (7) all uses not otherwise classified under the ordinance codified in this chapter which have Standard Industrial Classification codes with employment densities similar to those for the uses listed in this section.

(f) "Multi-family housing" shall mean: (1) a residential project to the extent it consists of one or more structures containing five (5) or more dwelling units, which structures either have open

space on all sides or are separated from other structures by dividing walls that extend from ground to roof; and (2) mobile homes which are not attached to a permanent foundation.

(g) "Office/service use" shall mean use or occupancy by: (1) persons or entities performing or providing finance, insurance, real estate, professional, technical, health, design, repair, personal or other services, other than retail uses; (2) hotel use; (3) entertainment and public assembly uses; and (4) all uses not otherwise classified under this chapter which have Standard Industrial Classification codes with employment densities similar to those for uses listed in this section.

(h) "Residential project" shall mean construction of one or more dwelling units (including mobile homes) and alteration or addition of an existing unit or units which creates one or more net additional units.

(i) "Retail use" shall mean sale or rental of merchandise (other than automobiles, vehicles and related implements for agricultural use, trucks and trailers), food or beverages for personal or household consumption, services rendered in connection with such sales or rentals, and all uses not otherwise classified under this chapter which have Standard Industrial Classification codes with employment densities similar to those for uses listed in this section.

(j) "Security contract" shall mean a contract in recordable form which constitutes a lien for payment of the fee due under this chapter, against the present and future owners of the property in question, securing payment of the fee in full upon the first dwelling or improvements in the project receiving final inspection or a certificate of occupancy (or at such later time as this chapter specifically provides in a particular case).

(k) "Single family housing" shall mean a residential project to the extent it consists of single dwelling units that either have open space on all sides or are separated from other structures by dividing walls that extend from ground to roof.

(l) "Two-to-four unit housing" shall mean a residential project to the extent it consists of one or more structures containing two (2) to four (4) dwelling units, which structures either have open space on all sides or are separated from other structures by dividing walls that extend from ground to roof.

(m) "Wholesale use" shall mean: (1) storage or transfer of goods primarily to or for industrial, commercial, institutional, farm, construction or professional business users; (2) storage or transfer of automobile, trucks, trailers and vehicles and related implements for agricultural use; and (3) all uses not otherwise classified under this chapter which have Standard Industrial Classification costs with employment densities

similar to those for uses listed in this section. (§ 1, Ord. 1119, eff. May 30, 1991, as amended by §§ 2-5, Ord. 1150, eff. December 26, 1992, §§ 2, 4-6, Ord. 1179, eff. June 17, 1995; and as amended by §3, Ord. 1301, eff. June 19, 2003)

Sec. 3-14.03. Authorization required.

(a) After August 1, 1991, no person shall construct, nor direct or contract for construction of, any impacting development within the county without first obtaining a county facilities and services authorization after payment of the fee specified in Section 3-14.04(b).

(b) No person shall cause the use of an existing structure to be changed without first obtaining a county facilities and services authorization after payment of the fee specified in Section 3-14.04(g).

(c) County facilities and services authorizations shall be issued as provided in Section 3-14.04, and construction and development shall not be otherwise regulated under this chapter. (§ 1, Ord. 1119, eff. May 30, 1991, as amended by § 6, Ord. 1150, eff. December 26, 1992)

Sec. 3-14.04. Terms of payment to obtain authorization.

(a) *Conditions of issuance.* The County Community Development Agency, or a city so authorized pursuant to Section 3-14.05(d), shall issue a county facilities and services authorization, upon: (1) payment of a fee in the amount set forth in subsection (b) or (h), whichever applies; (2) a determination that the impacting development is exempt from the fee; or (3) agreement to subsequently pay the fee set forth in subsection (b) or (h) and execution of a security contract. Except where a security contract provides otherwise, fees due shall be paid no later than the date of issuance of a building permit to construct the impacting development in question or upon occupancy where no building permit is required.

(b) *Fee amounts.* Except to the extent reduced by an in-lieu contribution approved pursuant to subsection (d), fees under this section shall be payable in the amounts established by the Board of Supervisors and set forth in the County's Master Fee Resolution. The amount payable shall be reduced by the amount of any fee charged to the developer by any other jurisdiction to provide funding for the same county facilities. The Board of Supervisors may, without a further study such as the Report, adjust by resolution the fee amounts once annually based on the percentage increase in the Engineering News Record Construction Cost Index or a similar index which measures typical construction costs for facilities generally similar to those to be built by the county. (§4, Ord. 1349, eff. May 25, 2006.)

(c) *Appeal.*

(1) A person or entity who proposes to construct an impacting development and has received a preliminary estimate of the fee due under this chapter, or received certification by a city pursuant to Section 3-14.05(b), may file a written appeal requesting a fee reduction. The appeal shall be filed with the County Community Development Agency within thirty (30) days after filing the building permit application. The fee reduction may be requested on the grounds that: (A) the development has been inappropriately classified in determining the fee amount; or (B) the development's impact on population, employment or use of facilities will, as a result of exceptional circumstances not taken into account in adopting the fee, be less than the impact projected for the use category in which the impacting development falls. The burden of proof in establishing these grounds shall be on the person filing the request.

(2) The appeal shall contain such information as the Community Development Agency may reasonably require.

(3) The appeal shall be presented to and considered by a subcommittee consisting of the Chief Building Official or his designee and two (2) representatives of the Community Development Agency Director. Oral and written evidence may be presented by any party at such hearing. The hearing may be continued from time to time as is deemed necessary. The Subcommittee shall issue a written decision on the appeal no later than fifteen (15) days after the hearing is closed. The Subcommittee decision shall be a final administrative decision, unless appealed to the Board of Supervisors.

(4) The Subcommittee's decision may be appealed to the Board of Supervisors by filing, not later than fifteen (15) days after the Subcommittee issues its written decision, a written appeal with the Clerk of the Board. The Board may decide such appeals based on the material which formed the record before the Subcommittee, or may determine the appeal de novo, based on the record before the Subcommittee and evidence presented at a hearing before the Board. The Board shall issue a written decision on the appeal no later than thirty (30) days after it is filed, or not less than thirty (30) days after completion of a de novo hearing, whichever is later. The Board's written decision shall be a final administrative decision.

(5) Any appeal to the Board of Supervisors shall be accompanied by a fee in the amount which is necessary to recover the costs of processing the appeal. Such fee shall be established by resolution of the Board of Supervisors.

(d) *Demolition or destruction offset.* Where a building permit to construct an impacting development is issued within two (2) years after

demolition on the same lot, or where new construction replaces a structure on the same lot which was damaged or destroyed by fire, earthquake or other causes similarly beyond the owner's control, the amount of new construction taken into account under this chapter shall be reduced by the number of dwelling units (in the case of construction of a residential project) or square feet (in the case of construction of commercial improvements) which were demolished or destroyed.

(e) *In-lieu contribution.* The County may authorize, in connection with approval of a subdivision map or any other development approval subject to a required public hearing before any agency of the County, an impacting development within an unincorporated area of the County to substitute completed facilities or another contribution of at least equivalent value to the foregone fee for all or part of the fees required under this chapter. The facilities or other contribution must reduce the need for new County facilities in one or more of the categories. Where the facilities or other contribution exceed in value the fee amount in the category or categories in which a benefit is provided, the County may (but shall not be required to) credit the excess value against fees in other categories and may further provide for a compensating allocation to the other categories of future fee receipts from the category in which a benefit is provided. (§ 1, Ord. 1119, eff. May 30, 1991, as amended by §§ 2-5, Ord. 1150, eff. December 26, 1992, §§ 2, 4-6, Ord. 1179, eff. June 17, 1995; and §4, Ord. 1301, eff. June 19, 2003)

(f) *Information required.* Where the County is to issue an authorization, the person liable for the fee shall submit to the County Community Development Agency such information as the Agency may require to calculate the amount due, or, where a city certifies square footage and use, or number of dwelling units, pursuant to Section 3-14.05(b), the city's certification and any further information necessary to calculate the fee.

(g) *Exempt uses.* In the event an impacting development is determined to be exempt from the fee by reason of its use by an exempt user, a county facilities and services authorization shall issue upon either (1) payment of the fee or (2) execution of a security contract in recordable form which constitutes a lien for payment of the fee due under this chapter, against present and future owners of the property in question, securing payment of the fee in full upon termination of use by an exempt user, in the amount of fees prescribed at that time.

(h) *Change of use fee.* The fee where a change of use of an existing structure has occurred shall be determined by subtracting the fee that would be charged for the previous use under subsection (b), above from the fee that would be charged for the new use under that

subsection. If the result is zero or a negative number, no fee shall be charged. No change of use shall be considered to have occurred for a structure to which a Business Park fee was previously applied if the new and old uses are both uses described in Section 3-14.02, "Business park," of this chapter.

(i) *Affordable housing fee waiver.* Notwithstanding the remaining provisions of this chapter, no County Facilities Fee shall be charged for those residential dwelling units within a residential project which satisfy the following criteria:

(1) The units are affordable to lower income households defined as follows: In the case of rental units the rent shall not exceed thirty (30%) percent of eighty (80%) percent of area median income. In the case of for sale units, the units will be sold at an affordable price to persons whose total household income does not exceed eighty (80%) percent of area median income;

(2) The continued affordability of the rental units for the longest feasible time, but in no event less than thirty (30) years, shall be assured by some means that is satisfactory to the Director of Community Development. for sale units without resale controls ensuring long term affordability, recapture of the waived fee upon sale of the unit shall be assured by some means satisfactory to the Director; and

(3) Where the units are located in an incorporated area, the City has provided an incentive for the construction of the affordable units by a waiver of City capital facilities fees provided that the amount waived is greater than or equal to the amount of the County Facilities Fee.

(j) The waiver of County facilities fees provided in subsection (i) above, shall be considered as a concession or incentive described in Section 65915(h) of the Government Code.

(k) *Exemption for certain agricultural structures.* Agricultural structures as defined by the Uniform Building Code shall be exempt from the fees provided in this chapter. (§ 1, Ord. 1119, eff. May 30, 1991, as amended by §§ 1 and 2 of Ord. 1132, eff. December 26, 1991, §§ 7-9, Ord. 1150, eff. December 26, 1992, § 5, Ord. 1164, eff. November 4, 1993, and §§ 7-9, 11, Ord. 1179, eff. June 17, 1995)

Sec. 3-14.05. City election to administer.

(a) *City may condition approval.* Any incorporated city within the County may elect to condition any approval of an impacting development, including without limitation issuance of a building permit, on obtaining a County facilities and services authorization.

(b) *City may certify.* Irrespective of whether it conditions approval pursuant to subsection (a) of this section, a city may determine the use

category and the number of gross square feet of a commercial improvement, or number of dwelling units in a residential project, and provide certification of its determination to the County, or to the applicant for transmission to the County, for the purpose of calculating the County facilities and services fee.

(c) *City may collect.* Any city which conditions approval pursuant to subsection (a) of this section may collect and pay over to the County the county facilities and services fee, in the amount specified in Section 3-14.04, for an impacting development within that city. No impacting development which pays in full to such a city, for the account of the County, the county facilities and services fee, shall be liable for payment of the fee to the County.

(d) *City may issue authorization.* Any city which collects the county facilities and services fee pursuant to subsection (c) of this section and pays said fee to the County Tax Collector shall issue the corresponding county facilities and services authorization.

(e) *Administrative fee to City.* Any city which collects the county facilities and services fee pursuant to subsection (c) of this section shall be entitled to retain the administration fee specified pursuant to Section 3-14.07. Any city which provides to applicants, or to the County, certification of the city's calculation of the use category and number of gross square feet of a commercial improvement, or number of dwelling units, pursuant to subsection (b) of this section, shall be entitled to receive a portion of the administration fee specified pursuant to Section 3-14.07(a).

(f) *County to defend.* Upon reasonable notice by a city after notice of any claim or challenge, the County will defend, at its expense and with counsel of its choice, indemnify and hold harmless any city acting pursuant to this section with respect to any claim or challenge concerning the city's actions hereunder, except to the extent of the city's own willful misconduct or gross negligence.

(g) *Liability for deficiency.* No city which collects the County facilities and services fee pursuant to subsection (c) of this section, or provides certification pursuant to subsection (b) of this section, shall be liable to the County for any deficiency in the amount of the fee collected, so long as the city determines the square footage of commercial improvements and the number of dwelling units in residential projects consistently with its determination of other fees payable by the applicant to the city. (§ 1, Ord. 1119, eff. May 30, 1991)

Sec. 3-14.06. Use of fees.

(a) *Fee allocation.* The County Auditor/Controller shall allocate all fees received into accounts corresponding to the categories.

The amount so allocated shall be the fee amount attributable to the respective category established by Board resolution. The County Auditor/Controller shall maintain such accounts from year to year.

(b) *Use limitation.* Amounts in each of the accounts shall be expended exclusively to determine the necessity of, plan, design, carry to completion, acquire or lease expanded or additional facilities of the type corresponding to that fund, except as provided in subsections (1) and (2) below. In no event shall any fee collected pursuant to this chapter (other than an administration or processing fee) be expended for any purpose other than expanded or additional facilities for one or more categories.

(1) Funds may be advanced from one account to another where the evidence is for facilities which are proceeding sooner than those facilities to be funded by the account from which the advance is furnished, and where the advance will be repaid from future fee revenue allocated to the account receiving the advance.

(2) Funds may be transferred between accounts where the transferred amount is used for a facility for which the actual cost attributable to new development as shown by subsequent evidence exceeds the corresponding amount estimated by the Report, provided that this subsection provides no authority to increase in any respect the aggregate fee amount payable by any impacting development.

(c) *Government Code requirements.* The County Auditor/Controller shall deposit, invest and account for all fees received under this ordinance pursuant to California Government Code Section 66006 (and any successor provision). All fees received under this chapter and not expended or committed within five (5) years after receipt shall be refunded pursuant to California Government Code Section 66001 (and any successor provision), unless the County otherwise complies with the requirements of that section (or a successor provision).

(d) *Reference to report.* A determination as to whether a facility falls within any category shall be made with reference to the final Report and if necessary, its Background Technical Information. (§ 1, Ord. 1119, eff. May 30, 1991 and as amended by § 5, Ord. 1301, eff. June 19, 2003)

Sec. 3-14.07. Administration.

(a) *Fees.* The County Auditor/Controller shall determine the estimated costs of administration of this chapter and may recommend to the Board of Supervisors fees to recover those costs. Initially, costs shall be estimated and the Board may establish fees separately, by resolution, for at least the following two (2) types of administration:

(1) Administration through a city which collects and pays over the county services and

facilities fees pursuant to Section 3-14.05(c), or certifies use and square footage, or number of units, pursuant to Section 3-14.05(b). In the case of a city which certifies use and square footage or number of units, the component of the administration fee attributable to such certification shall be identified.

(2) Administration by the County, including any additional costs resulting from implementing a county review process to identify impacting developments and carry out this chapter, or from analysis by the County, not otherwise required, of the number of dwelling units, use or square footage of a development, in order to determine the fee payable.

The Board of Supervisors may, by resolution, modify or terminate any fee set under this section and may establish additional fees or charges related to administration of this chapter.

(b) *Additional rules and regulations.* The Board of Supervisors may adopt by resolution rules, regulations, guidelines and procedures for administration of this chapter. The County Community Development Agency shall provide for availability of preliminary estimates of fees payable by impacting developments. The County Community Development Agency, County Assessor and County Auditor/Controller may each adopt such further rules or regulations not in conflict with any action of the Board of Supervisors, as may be appropriate to carry out this chapter. (§ 1, Ord. 1119, eff. May 30, 1991)

Sec. 3-14.08. Enforcement.

(a) *Misdemeanor.* Violation of this chapter shall be a misdemeanor. The District Attorney may institute criminal proceedings hereunder. Any violator, upon conviction, shall be fined not more than One Thousand and no/100ths (\$1,000.00) Dollars, imprisoned for a period not exceeding six (6) months or both fined and imprisoned.

(b) *Civil proceedings.* The County Counsel may institute civil proceedings to enforce this chapter, including without limitation actions for injunction and civil penalties. Construction without the authorization required by this chapter may be suspended by a court of competent jurisdiction. Violation of this chapter interferes with provision of public services, and shall be a public nuisance.

(c) *Civil penalties.* Any violator of this chapter shall be liable, in addition to payment of the amount of any fees due, for civil penalties not to exceed: (1) Five Hundred and no/100ths (\$500.00) Dollars for each day during which construction proceeds in violation of this chapter, plus (2) fifteen (15%) percent of the amount of any fees not paid when due.

(d) *Lien.* In the event of failure of an impacting development to pay in full a fee payable pursuant to this chapter, the County may

place and record a lien upon the property at which the impacting development is constructed in the amount of the unpaid fee. The Board of Supervisors shall adopt, pursuant to Section 3-14.07(b) rules concerning imposition of such liens, which shall provide for a timely public hearing concerning imposition of the lien.

(e) *Costs of securing compliance.* Any person or entity not in compliance with this chapter shall be liable, in addition to other amounts provided for in this section, for attorney's fees, or the reasonable costs of staff legal services incurred by the County, and all other reasonable costs of securing compliance, including collection of fees.

(f) *Interest.* Interest shall accrue on all fees not paid when due pursuant to this chapter at the rate prescribed by law for interest on judgments, from the date when payment was due until the date payment is received in full. (§ 1, Ord. 1119, eff. May 30, 1991)

Chapter 15

EXTENDED SERVICE CHARGES: DUNNIGAN COUNTY SERVICE AREA*

- * Chapter 12, added by Ordinance No. 1121, was renumbered to Chapter 15 by codifier as Chapter 12 is already in use. Chapter 15 repealed in its entirety by Ord. 1209, eff. October 16, 1997.

Chapter 16

FIRE DISTRICT DEVELOPMENT IMPACT MITIGATION FEES

Sections:

- 3-16.01. Purpose and Findings.**
- 3-16.02. Prior Agreements and Dedication.**
- 3-16.03. Definitions.**
- 3-16.04. Exemptions; Replacement of Demolished or Destroyed Structures.**
- 3-16.05. Required Actions of Affected Fire Service Providers.**
- 3-16.06. Fee Payment.**
- 3-16.07. Fee Funds and Report.**
- 3-16.08. Administrative Charge.**
- 3-16.09. Use of Fees.**
- 3-16.10. Termination of Fee Collection.**
- 3-16.11. Appeals.**

3-16.01. Purpose and Findings.

(a) The purpose of this Chapter is to implement the Yolo County General Plan policy providing for the adoption of development impact mitigation fees and for the collection of said fees at the time of the issuance of building permits. Subject to the requirements of this Chapter, said

fees are to be collected by or allocated to a fire district within the County of Yolo for the acquisition of capital facilities in order to ensure the provision of the capital facilities necessary to maintain current levels of fire protection services necessitated by new Development (as hereinafter defined).

(b) The Board of Supervisors of the County of Yolo finds and declares as follows:

(1) Adequate fire protection facilities must be available to serve new Development.

(2) New Development requires the construction or expansion of fire protection facilities and the acquisition of equipment.

(3) In many areas of the County, property taxes and fire suppression assessments currently collected by the agencies providing fire protection services are insufficient to provide funds for expansion or construction of fire facilities and purchase of equipment necessitated by new Development, resulting in the potential for inadequate fire protection coverage for the new Development and the growing population.

(4) The above conditions, if not addressed, could place Yolo County's growing population in a condition that is potentially perilous to its health and safety.

(5) The impacts of Development on the existing fire protection facilities and equipment cannot be alleviated without County involvement.

(6) For the above reasons, new methods for financing fire protection facilities and equipment necessitated by Development are needed in Yolo County.

(7) The provisions of this Chapter provide one such method, by permitting the imposition of fire district development impact mitigation fees when the conditions justifying the imposition of such fees exist as specified hereinafter and when the procedures for such imposition have been followed as specified hereinafter.

Section 3-16.02. Prior Agreements and Dedication.

(a) Any agreement existing prior to the operative date of this Chapter between an applicant for Development and a Fire District pertaining to the dedication of land or payment of fees for fire facilities and equipment to serve the property that is the subject of the application, or any portion thereof, shall satisfy the requirements of this Chapter.

(b) If land, facilities or equipment has been dedicated or donated to, and accepted by, the Fire District as a condition of approval of a discretionary permit, such dedication or donation may be considered by the Board of Supervisors as satisfying the requirements of this Chapter.

Section 3-16.03. Definitions.

Whenever the following words are used in this Chapter, they shall have the meaning

ascribed to them in this section.

(a) "Development" means all construction for which a County building permit or other permit is required.

(b) "Board" means the Board of Supervisors of the County of Yolo.

(c) "Other permits" means County major and minor use permits.

(d) "Clerk" means the Clerk of the Board of Supervisors of the County of Yolo.

(e) "Fire District" and "District" means any special district providing fire protection services within the unincorporated area of the County.

(f) "Facilities and Equipment" means any long-term capital facilities and equipment used by a Fire District for fire suppression or emergency medical services including station construction, station expansion and fire or emergency medical apparatus.

Section 3-16.04. Exemptions; Replacement of Demolished or Destroyed Structures.

(a) There shall be exempt from the requirements of this Chapter, building permits for the following types of development:

(1) Piers, ramps, boat lifts, docks, suspended platforms and pilings.

(2) Certain agricultural structures as defined by the Uniform Building Code shall be exempt from the fees provided in this chapter.

(b) The requirements of this Chapter shall not apply to buildings constructed for governmental uses.

(c) Where a permit to construct any Development is issued within two (2) years after demolition on the same lot, or where new construction replaces a structure on the same lot which was damaged or destroyed by fire, earthquake or other causes similarly beyond the owner's control, the amount of new construction taken into account under this chapter shall be reduced by the number of square feet which were demolished or destroyed.

Section 3-16.05. Required Actions of Affected Fire Service Providers.

(a) This Chapter shall become applicable to Development within the boundaries of a Fire District when the following events set forth in subsections (b) through (e) occur.

(b) The governing body of a Fire District adopts a resolution making the following findings:

(1) The District does not have existing fire protection facilities and equipment that could be used to provide an adequate level of services to new Development within the District's boundaries.

(2) The District does not have sufficient funds available to construct additional facilities from fund balances, capital facility funds, property tax sources, fire suppression assessments, or any other appropriate sources.

(3) The lack of fire protection facilities and equipment to serve new Development would create a situation perilous to the public health and safety if fire mitigation fees are not levied within the district.

(c) The Fire District resolves as follows:

(1) The District requests that the County impose a specified percentage of the fire mitigation fee ceiling on the District's behalf upon applicants for building permits or other permits for Development.

(2) Mitigation fees paid under this Chapter shall only be used to expand the availability of capital facilities and equipment to serve new Development.

(3) The District shall deposit all funds collected under this Chapter with the County Treasurer, and all interest subsequently accrued by the District on these funds, in a separate budget accounting category to be known as the "Yolo County Fire Mitigation Fee."

(4) The District shall expend funds from said "Yolo County Fire Mitigation Fee" budget accounting category only for those purposes of providing capital facilities and equipment to serve new Development.

(5) The District shall submit a Fire Mitigation Fee Annual Report no later than October 31 of each year to the Clerk. Said report shall include, but not be limited to, the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the District plans to take to alleviate the facility and equipment needs caused by new Development in a capital fire facilities and equipment plan adopted at a noticed public hearing. The District shall make available, upon request by the Clerk, a copy of its annual audit report.

(6) The District shall make available to the public on request its records that justify the basis for the fee amount.

(7) The District shall defend, indemnify and hold harmless the County, its officers, officials, employees, agents and volunteers, from and against any and all demands, claims, actions, litigation or other proceedings, liability, damages and costs (including but not limited to attorney fees) that are based in whole or in part upon the levy, imposition, collection or payment of the fees, or the denial of a permit until the fee is paid, excepting only matters that are based upon the County's gross negligence or willful misconduct.

(8) The District shall make findings, with respect to any portion of the fee remaining unexpended or uncommitted in its account five or more years after deposit of the fee, to identify the purpose to which the fee is to be put and to demonstrate a reasonable relationship between the fee and the purpose for which it was charged.

The District shall refund to the then current record owner or owners of the Development project or projects on a prorated basis, the unexpended or uncommitted portion of the fee and any interest accrued thereon, for which need cannot be demonstrated.

(d) The governing body of the Fire District adopts a capital fire facility and equipment plan in accordance with Government Code Section 66002 at a noticed public hearing.

(e) The governing body of the Fire District sends a certified copy of the resolution and the capital fire facility and equipment plan to the Clerk, and the resolution and plan are approved by the Board of Supervisors as set forth in this subsection. The Clerk shall agendize said resolution and capital fire facilities and equipment plan for the Board's approval at a public hearing noticed in the manner required by Government Code Section 66002(b). At the close of the public hearing thereon, the Board may approve said resolution and capital fire facilities and equipment plan if it finds that said documents meet the requirements of this ordinance, the Yolo County General Plan and Government Code Section 66000 et seq. The provisions of this Chapter shall be applicable to all building permits and other permits issued for new construction within the boundaries of the Fire District thirty (30) days after the Board's approval. Each District shall notify the County Building Official of the effective date of its mitigation fee.

(f) By March 31 of each year following the year of the original adoption of a resolution and approval by the Board pursuant to this Section, the District may submit a copy of a new resolution and a new capital facility and equipment plan adopted and approved, respectively, by the District's governing body as set forth hereinabove and setting the amount of the fire mitigation fee requested by the District. If, the resolution proposes to increase the fire mitigation fee from that previously approved by the Board, said resolution shall only become effective if approved by the Board in the manner set forth in subsection (e) above. This revision shall be effective the following July 1.

Section 3-16.06. Fee Payment.

(a) Prior to the issuance of any building permit or other permit for Development, the applicant shall pay to the District the fees prescribed by the Fire District resolution as approved by the Board, and shall present written evidence to the County that the provisions of this Chapter have otherwise been satisfied with respect to the Development for which permits are sought.

(b) The amount of such fees shall be determined by the Fire Mitigation Fee in effect on the date of the payment of fees for an un-expired plan check.

(c) When application is made for a new building permit following the expiration of a previously issued building permit for which fees were paid, the fee payment shall not be required.

(d) In the event that subsequent Development occurs with respect to property for which fees have been paid, additional fees shall be required only for additional square footage of Development that was not included in computing the prior fee.

Section 3-16.07. Fee Funds and Report.

Any Fire District receiving funds pursuant to this Chapter shall deposit all such funds, and all interest subsequently accrued by the District on these funds, with the County Treasurer in a separate budget accounting category to be known as the "Yolo County Fire Mitigation Fee." By October 31 of each year, each District receiving funds pursuant to this Chapter shall file a report with the Clerk on the balance in the account at the end of the previous fiscal year, the fee revenue received, the amount and type of expenditures made, and the ending balance in the fund. In addition, the report shall specify the actions the District plans to take to alleviate the facility and equipment needs caused by new Development.

Section 3-16.08. Administrative Charge.

The County may charge, for its services in administering this Chapter, an administrative charge of up to two (2) percent of the fees collected and deposited pursuant to this Chapter, and may cause the County Treasurer to deduct such amount from the fees and accrued interest on deposit with the Treasurer.

Section 3-16.09. Use of Fees.

With the exception of the administrative charge provided for herein, all fees collected pursuant to this Chapter, including any interest accrued thereon, shall be expended by the District exclusively to plan, design, acquire or lease used by the District for the purpose of providing for capital facilities and equipment.

Section 3-16.10. Termination of Fee Collection

Fee collection as to any Fire District shall terminate as follows:

(a) If, by March 31 of any year following the year of the original adoption of a resolution and capital fire facility and equipment plan pursuant to Section 3-16.05 which were approved by the Board, the Fire District has not submitted a copy of a new resolution and capital fire facility and equipment plan pursuant to Section 3-16.05, fee collection shall terminate July 1 of said year.

(b) If, at any time, the governing body of a Fire District submits a copy of a resolution to the Clerk requesting termination of fee collection, fee

collection shall terminate thirty (30) days from the date of receipt by the Clerk.

(c) Each District shall notify the County Building Official of the effective date of its termination of fee collection.

Section 3-16.11. Appeals.

(a) A person or entity who proposes to construct a Development and has received a preliminary estimate of the fee due under this Chapter may file a written appeal requesting a fee reduction. The appeal shall be filed with the County Administrative Officer within thirty (30) days after filing the building permit application. The fee reduction may be requested on the grounds that: (A) the Development has been inappropriately classified in determining the fee amount; or (B) the Development's impact on population, employment or use of facilities will, as a result of exceptional circumstances not taken into account in adopting the fee, be less than the impact projected for the use category in which the impacting development falls. The burden of proof in establishing these grounds shall be on the person filing the request.

(b) The appeal shall contain such information as the County and affected fire district may reasonably require.

(c) The appeal shall be presented to and considered by a subcommittee consisting of the fire chief or designee, the Chief Building Official or designee, and the County Administrative Officer or designee. Oral and written evidence may be presented by any party at such hearing. The hearing may be continued from time to time as is deemed necessary. The Subcommittee shall issue a written decision on the appeal no later than fifteen (15) days after the hearing is closed. The Subcommittee decision shall be a final administrative decision, unless appealed to the fire district board within the time and in the manner set forth hereinafter.

(d) The Subcommittee's decision may be appealed to the fire district board by filing, not later than fifteen (15) days after the Subcommittee issues its written decision, a written appeal with the clerk of the fire district board. The fire district board may decide such appeal based on the material which formed the record before the Subcommittee, or may determine the appeal de novo based on the record before the Subcommittee and evidence presented at a hearing before the board. The fire district board shall issue a written decision on the appeal no later than sixty (60) days after it is filed, or not less than sixty (60) days after completion of a de novo hearing, whichever is later. The fire district board's written decision shall be a final administrative decision.

(e) Any appeal to the fire district board shall be accompanied by a fee in the amount which is necessary to recover the costs of processing the

appeal. Such fee shall be established by resolution of the fire district board. (§ 1, Ord. 1313, eff. February 5, 2004)

Chapter 17

CLERK/RECORDER FEES

Sections:

3-17.01. Fees Ratified and Imposed.

3-17.02. Modifications.

Section 3-17.01. Fees Ratified and Imposed.

This ordinance affirms and ratifies that the fees listed below which had previously been adopted by Resolution No. 01-229 are reasonably necessary to recover the cost of providing the above listed products and services by the Clerk/Recorder based upon appropriately conducted fee studies. This ordinance ratifies the fees as adopted by Resolution No. 01-229. Pursuant to Government Code section 54985, in addition to the fees prescribed by statute, the Office of the Clerk/Recorder may charge:

(a) Thirty-six dollars (\$36) for the issuance of a regular marriage license and the filing of a certificate of registry of marriage.

(b) Thirty-four dollars (\$34) for the filing of a confidential marriage certificate.

(c) Twenty dollars (\$20) for the issuance of either a regular or confidential duplicate marriage certificate.

(d) Thirty-five dollars (\$35) for the performance of a civil marriage ceremony.

(e) Twenty-one dollars (\$21) for the filing of a fictitious business name statement for the first fictitious business name, and five dollars (\$5) for each additional name.

(f) Twenty-four dollars (\$24) for the filing of a statement of withdrawal from a partnership operating under a fictitious business name.

(g) Twenty-two dollars (\$22) for the filing of the bond of a notary public.

(h) Four dollars and twenty-five cents (\$4.25) for the issuance of a certificate stating whether the certificate of authority of an admitted surety insurer issued by the Insurance Commissioner authorizing the insurer to transact surety insurance, has been surrendered, revoked, canceled, annulled, or suspended, and whether renewed authority has been granted, and for the issuance of a certificate stating whether a copy of the transcript or record of the unrevoked appointment, power of attorney, bylaws, or other instrument, duly certified by the proper authority and attested by the seal of an admitted surety insurer entitling or authorizing the person who executed a bond to do so for and on behalf of the insurer, is filed in the office of the clerk, and for each certificate to the official capacity of any public official.

(i) Six dollars and twenty-five cents (\$6.25) for the filing of a power of attorney for an admitted surety insurer.

(j) Two dollars and twenty-five cents (\$2.25) for the filing of a power of attorney for an admitted surety insurer for two or more names.

Section 3-17.02. Modifications.

Any fees ratified and imposed herein may be modified by resolution of this Board. (§ 2, Ord. 1346, eff. April 20, 2006)