

(R-89-1069)

RESOLUTION NUMBER R- 272441

ADOPTED ON NOV 28 1988

WHEREAS, the City has entered into lease agreements with twelve (12) nonprofit tennis clubs to operate and maintain eighty-four (84) of the City's municipally owned tennis courts and club operation of these courts has saved the City in excess of \$200,000 annually; and

WHEREAS, the County Tax Assessor has taken the position that the lease agreements constitute a possessory interest, and that each club is subject to possessory interest taxes; and

WHEREAS, the City Attorney has unsuccessfully pursued exemption of these taxes with the County Assessor and Board of Supervisors and concludes that the taxes must be paid; and

WHEREAS, provision for payment of these taxes were not included in the original lease agreements, the City is liable for the taxes billed to the clubs to date; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that the City Manager be and he is hereby authorized to pay \$35,000 possessory interest taxes to the County of San Diego for taxes billed to nonprofit tennis clubs which operate municipal tennis courts for the City.

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to pay \$2,792.97 possessory interest taxes to the Tierrasanta Tennis Club previously paid to the County by the Club.

APPROVED: John W. Witt, City Attorney

By Mary Kay Jackson
Mary Kay Jackson
Deputy City Attorney

MKJ:mrh
11/17/88
Aud.Cert:8900457
Or.Dept:Pk.&Rec.
R-89-1069
Form=r.auagr

The City of San Diego
CERTIFICATE OF CITY AUDITOR AND COMPTROLLER

CERTIFICATE OF UNALLOTTED BALANCE AC 8900457

ORIGINATING DEPT. NO.: 441

I HEREBY CERTIFY that the money required for the allotment of funds for the purpose set forth in the foregoing resolution is available in the Treasury, or is anticipated to come into the Treasury, and is otherwise unallotted.

Amount \$ _____ Fund _____

Purpose _____

Date _____, 19____

By: _____

AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
TOTAL AMOUNT										

FUND OVERRIDE

CERTIFICATION OF UNENCUMBERED BALANCE

I HEREBY CERTIFY that the indebtedness and obligation to be incurred by the contract or agreement authorized by the hereto attached resolution, can be incurred without the violation of any of the provisions of the Charter of the City of San Diego; and I do hereby further certify, in conformity with the requirements of the Charter of the City of San Diego, that sufficient moneys have been appropriated for the purpose of said contract, that sufficient moneys to meet the obligations of said contract are actually in the Treasury, or are anticipated to come into the Treasury, to the credit of the appropriation from which the same are to be drawn, and that the said moneys now actually in the Treasury, together with the moneys anticipated to come into the Treasury, to the credit of said appropriation, are otherwise unencumbered.

Not to Exceed \$ 37,793.00

Vendor County of San Diego

Purpose Authorizing the expenditure of funds for payment of Tennis Club Operator's Possessory Interest Taxes.

Date November 16, 1988

By: *Nancy H. Murray*
 AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
1			444		4146					\$37,793.00
TOTAL AMOUNT										\$37,793.00

FUND OVERRIDE

NOV 28 1988

R 272441

NOV 28 1988

Passed and adopted by the Council of The City of San Diego on.....
by the following vote:

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gloria McColl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksmma	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR
Mayor of The City of San Diego, California.

(Seal)

CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, California.

By *Ellen Boward*, Deputy.

Office of the City Clerk, San Diego, California

Resolution *R-272441* Adopted NOV 28 1988
Number

RECEIVED

88 NOV 22 PM 2:09

CITY CLERK'S OFFICE
SAN DIEGO, CA