

(O-92-73)

ORDINANCE NUMBER O- 17733 (NEW SERIES)

ADOPTED ON JAN 21 1992

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5,
DIVISION 1, OF THE SAN DIEGO MUNICIPAL CODE
BY AMENDING SECTION 35.0123 RELATING TO
TRANSIENT OCCUPANCY TAXES.

BE IT ORDAINED, by the Council of The City of San Diego,
as follows:

Section 1. That Chapter III, Article 5, Division 1, of
the San Diego Municipal Code be and the same is hereby amended
by amending Section 35.0123, to read as follows:

**SEC. 35.0123 ACTIONS TO COLLECT TAXES AND
ENFORCEMENT OF LIENS**

- (a) [No change in text.]
- (b) Recording of a Certificate of Lien. If any amount
required to be paid to the City under this Article is
not paid when due, the City Treasurer may record in the
office of the San Diego County Recorder a certificate
which specifies the amount of tax and penalties due,
the name and address of the operator liable for the
same, a statement that the City Treasurer has complied
with all provisions of this Article in the
determination of the amount required to be paid and
a legal description of the real property owned by the
operator. From the time of the recording of the
certificate, the amount required to be paid together
with penalties constitutes a lien upon all real

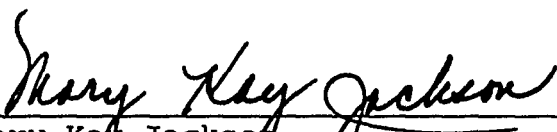
property in the county owned by the operator or thereafter acquired before the lien expires. The lien has the force, effect and priority of a tax lien and shall continue for ten (10) years from the filing of the certificate unless sooner released or otherwise discharged.

(c) - (d) [No change in text.]

Section 2. This ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: JOHN W. WITT, City Attorney

By


Mary Kay Jackson
Deputy City Attorney

MKJ:mb
11/12/91
Or.Dept:Treas.
O-92-73
Form=o+t

OLD LANGUAGE - ~~STRICKEN~~
NEW LANGUAGE - ~~SHADED~~

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TRANSIENT OCCUPANCY TAXES.

**SEC. 35.0123 ACTIONS TO COLLECT TAXES AND
ENFORCEMENT OF LIENS**

(a) [No change in text.]

(b) Recording of a Certificate of Lien. If any amount required to be paid to the City under this Article is not paid when due, the City Treasurer may record in the office of the San Diego County Recorder a certificate which specifies the amount of tax and penalties due, the name and address of the operator liable for the same, a statement that the City Treasurer has complied with all provisions of this Article in the determination of the amount required to be paid and a legal description of the real property owned by the operator. From the time of the recording of the certificate, the amount required to be paid together with penalties constitutes a lien upon all real property in the county owned by the operator or thereafter acquired before the lien expires. The lien has the force, effect and priority of a judgment tax lien and shall continue for ten (10) years from the filing of the certificate unless sooner released or otherwise discharged.

(c) - (d) [No change in text.]

MKJ:mb
11/12/91
Or. Dept: Treas.
SO-92-73
Form=o+t

#51 #56

Passed and adopted by the Council of The City of San Diego on JAN 21 1992,
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"/>
John Hartley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
George Stevens	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tom Behr	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Valerie Stallings	<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 C. ABDELNOUR
City Clerk of The City of San Diego, California.

By [Signature], Deputy.

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on JAN 06 1992, and on JAN 21 1992

~~I FURTHER CERTIFY that said ordinance was read in full prior to its final passage.~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

(Seal)

CHARLES C. ABDELNOUR
City Clerk of The City of San Diego, California.
By [Signature], Deputy.

Office of the City Clerk, San Diego, California
Ordinance Number 0-17733 Adopted JAN 21 1992

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE

92 FEB -6 AM 11:43

SAN DIEGO, CALIF. *19*

CITY CLERK'S OFFICE
CITY ADMIN. BLDG.
202 C ST.
SAN DIEGO, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5, DIVISION 1, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 35.0123 RELATING TO TRANSIENT OCCUPANCY TAXES.

CITY ATTORNEY DIGEST
ORDINANCE NUMBER O-17733 (NEW SERIES)
 AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5, DIVISION 1, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 35.0123 RELATING TO TRANSIENT OCCUPANCY TAXES.

This ordinance changes the liens on delinquent transient occupancy taxes from judgement liens to tax liens, giving them higher priority for collection.

A complete copy of the ordinance is available for inspection in the office of the City Clerk of the City of San Diego, 2nd floor, City Administration Building, 202 "C" Street, San Diego, CA 92101.

INTRODUCED ON January 6, 1992
 Passed and Adopted by the Council of the City of San Diego on January 21, 1992.

AUTHENTICATED BY:
 MAUREEN O'CONNOR
 Mayor of The City of San Diego, CA
 CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, CA
 By SUZANNE OLIVA, Deputy

Pub. Feb. 4 238466

I, Corey Donahue, am a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the principal clerk of the San Diego Daily Transcript, a newspaper of general circulation, printed and published daily, except Saturdays and Sundays, in the City of San Diego, County of San Diego and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Diego, State of California, under the date of January 23, 1909, Decree No. 14894; and the

ORDINANCE NUMBER O-17733 (NEW SERIES)

is a true and correct copy of which the annexed is a printed copy and was published in said newspaper on the following date(s), to wit:

FEBRUARY 4

I certify under penalty of perjury that the foregoing is true and correct.

Dated at San Diego, California this 4TH day of FEB., 1992.

Corey Donahue

(Signature)