

ORDINANCE NUMBER O- 18334 (NEW SERIES)

ADOPTED ON SEP 09 1996

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 3, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 31.0305 RELATING TO THE RENTAL UNIT BUSINESS TAX -- CONSOLIDATING EIGHT OR MORE PARCELS OF PROPERTY FOR TAXATION

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

Section 1. That Chapter III, Article 1, Division 3, of the San Diego Municipal Code be and the same is hereby amended by amending Section 31.0305, to read as follows:

SEC. 31.0305 BUSINESS TAX - APARTMENT HOUSES,
FLAT DWELLINGS, MOTELS, HOTELS,
RENTAL UNITS, AND OTHER RESIDENTIAL
REAL ESTATE

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

(d) (1) The business tax for the rental of residential real estate shall be assessed per property and the liability for such tax shall be determined by the owner-lessor's ownership or leasehold interest in each property.

(2) Upon submission of documentary proof acceptable to the City Treasurer, the owner-lessor may obtain a single consolidated business tax assessment for that property:

(A) if one single family dwelling or one duplex is situated upon two or more contiguous properties comprising two or more tax assessor parcel numbers; or,

(B) if one or more apartment houses, flat dwellings, multiple family dwellings, motels, or hotels wholly operated under one ownership as a single rental complex is situated on two or more contiguous tax assessor parcel numbers.

(3) Upon submission of documentary proof acceptable to the City Treasurer, owners of eight (8) or more separate parcels of property, having separate tax assessor parcel numbers, the same legal owner, and otherwise subject to separate business tax assessments, may obtain a single consolidated business tax assessment for those properties in excess of the first seven (7) properties only. The first seven (7) properties will remain subject to separate business tax assessments.

(e) - (h) [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



Stuart H. Swett
Head Deputy City Attorney

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