(O-99-124)

ORDINANCE NUMBER O- 18650 (NEW SERIES)

ADOPTED ON JUN 01 1999

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 35.0102 AND 35.0118, RELATING TO TRANSIENT OCCUPANCY TAX.

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

Section 1. That Chapter III, Article 5, of the San Diego Municipal Code is amended by amending Sections 35.0102 and 35.0118, to read as follows:

### SEC. 35.0102 Definitions

The following definitions are applicable to Chapter III, Article 5, Division 1:

"Campground" - no change.

"Collected" - no change.

"Hotel" - no change.

"Occupancy" - no change.

"Operator" - no change.

"Recreational Vehicle" - no change.

"Recreational Vehicle Park" - no change.

"Rent" - no change.

"Successor to Operator" means any person who acquires the right to operate a hotel, recreational vehicle park, or campground from a predecessor Operator, directly or indirectly, by whatever means, including purchase, foreclosure, operation of lease, or

other means. A transfer of an ownership or management interest in a hotel, recreational vehicle park, or campground wherein the facility continues to operate as such, either continuously or for business interruption not exceeding thirty days, shall constitute a succession for purposes of this division.

"Transient" - no change.

## SEC. 35.0118 Administrative Remedies and Appeals

- (a) No change in text in this subsection.
- (b) When an appeal from the hearing board for remaining taxes and penalties exceeding \$750.00 is filed, the City Manager shall cause the appeal to be assigned to a Hearing Officer, who shall schedule a hearing to be heard within a reasonable time thereafter. The Hearing Officer shall be appointed by the City Manager, shall be a member of the California State Bar and shall not be a City employee. The Hearing Officer shall be compensated by The City of San Diego for the time spent on deciding an appeal.
  - (c) through (f) No change in text in these subsections.

Section 2. That a full reading of this ordinance is dispensed with prior to its final passage, a written or printed copy having been available to the City Council and the public a day prior to its final passage.

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Section 3. That this ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: CASEY GWINN, City Attorney

By

Stuart H. Swett

Deputy City Attorney

SHS:smf

05/04/99

Or.Dept:Atty/Treasurer

O-99-124

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# NEW LANGUAGE - HIGHLIGHTED OLD LANGUAGE - STRIKEOUT

(O-99-124)

STRIKE OUT ORDINANCE NUMBER O-		(NEW SERIES)		
_ ADOPTED ON				

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 35.0102 AND 35.0118, RELATING TO TRANSIENT OCCUPANCY TAX.

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

Section 1. That Chapter III, Article 5, of the San Diego Municipal Code is amended by amending Sections 35.0102 and 35.0118, to read as follows:

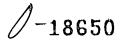
#### SEC. 35.0102 Definitions

The following definitions are applicable to Chapter III, Article 5, Division 1:

- "Campground" no change.
- "Collected" no change.
- "Hotel" no change.
- "Occupancy" no change.
- "Operator" no change.
- "Recreational Vehicle" no change.
- "Recreational Vehicle Park" no change.
- "Rent" no change.

"Successor to Operator" means any person who acquires the right to operate a hotel, recreational vehicle park, or campground from a predecessor Operator, directly or indirectly, by whatever means, including purchase, foreclosure, operation of lease, or other means. A transfer of an ownership or management interest in a hotel, recreational vehicle park, or campground wherein the facility continues to operate as such, either continuously or for business interruption not exceeding thirty days, shall constitute a succession for purposes of this division.

"Transient" - no change.



# SEC. 35.0118 Administrative Remedies and Appeals

- (a-) No change in text in this subsection.
- (b-) When an appeal from the hearing board for remaining taxes and penalties exceeding \$750.00 is filed, the City Manager shall cause the appeal to be assigned to a Hearing Officer, who shall schedule a hearing to be heard within ten (10) days a reasonable time thereafter. The Hearing Officer shall be appointed by the City Manager, shall be a member of the California State Bar and shall not be a City employee. The Hearing Officer shall be compensated by the City of San Diego for the time spent on deciding an appeal.

No changes text in these subsections:

- (c<del>.</del>)
- (d:)
- (e<del>.</del>)
- $(f_{\overline{\cdot}})$

SHS:smf 05/04/99 Or.Dept:Atty/Treasurer O-99-124 Form=o&t.frm