

RESOLUTION NUMBER R- 305331

DATE OF FINAL PASSAGE OCT 27 2009

A RESOLUTION OF THE COUNCIL OF THE CITY OF  
SAN DIEGO DIRECTING THE OFFICE OF THE TREASURER  
TO REIMBURSE RENTAL UNIT BUSINESS TAX  
PROCESSING FEES PAID BY RENTAL UNIT OWNERS  
WITHIN THE PAST TWELVE MONTHS

WHEREAS, on June 28, 2004, the City Council passed Resolution R-299382 [R-299382] which enacted a rental unit business tax [RUBT] processing fee and a business tax processing fee; and

WHEREAS, on August 18, 2009, the Fourth District Court of Appeal in *Weisblat v. City of San Diego*, 176 Cal. App. 4th 1022 (2009), voided the portion of R-299382 that imposes a processing fee on landlords who pay the RUBT; and

WHEREAS, in response to the *Weisblat* ruling, the City suspended collection of the RUBT processing fee and the business tax processing fee, both of which were adopted at the same time, through the same resolution, and for the same stated purpose; and

WHEREAS, in closed session on Monday, September 21, 2009, Council directed staff to bring forward a resolution directing the Office of the City Treasurer to reimburse RUBT processing fees to rental unit owners who paid these fees within the past 12 months through credits to the corresponding active tax accounts; and

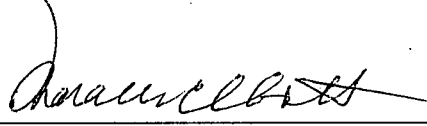
WHEREAS, in closed session on Monday, September 21, 2009, Council further directed staff to bring forward a resolution authorizing the City to reimburse those with inactive accounts who paid RUBT processing fees within the past 12 months upon the filing of a government claim; NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego, that:

1. The Office of the Treasurer will reimburse RUBT processing fees to rental unit owners who paid these fees during the past 12 months through credits to the corresponding active tax accounts; and

2. The Office of the Treasurer will reimburse RUBT processing fees to those with inactive accounts who paid RUBT processing fees within the past 12 months upon the filing of a government claim.

APPROVED: JAN I. GOLDSMITH, City Attorney

By   
Mara W. Elliott  
Deputy City Attorney

MWE:jab  
09/24/2009  
Or.Dept:Tresurer  
R-2010-229

I hereby certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of OCT 19 2009

ELIZABETH S. MALAND  
City Clerk

By   
Deputy City Clerk

Approved: 10-27-09  
(date)

  
JERRY SANDERS, Mayor

Vetoed: \_\_\_\_\_  
(date)

\_\_\_\_\_  
JERRY SANDERS, Mayor