

ORDINANCE NO. 88-01

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY
OF RIDGECREST AMENDING THE RIDGECREST
MUNICIPAL CODE AS IT RELATES TO TRANSIENT
OCCUPANCY TAXES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIDGECREST as follows:

Section 1. Purpose

This Ordinance amends the Ridgecrest Municipal Code by eliminating certain administrative procedures which are now a prerequisite to the collection of taxes.

Section 2. Amendment

Section 7-3.9 of the Ridgecrest Municipal Code is hereby amended and reenacted to read as follows:

"Section 7-3.9 Failure to Report Taxes

If any operator shall fail to timely make any report of the tax or any portion thereof, the Tax Administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as such facts are available, the Tax Administration shall determine and assess against such operator the tax, interest and penalties. The Tax Administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. The operator shall within ten days pay the amount after the serving or mailing of such notice."

Section 3. Other

Except as provided herein, the Ridgecrest Municipal Code is hereby reaffirmed and readopted.

PASSED, ADOPTED AND APPROVED this 20th day of January 1988 by the following vote:

AYES: Mayor Mower, Councilmembers Wiknich, Bergens and Condos.
NOES: None.
ABSTAIN: None.
ABSENT: Councilmember Corlett.

Michael R. Mower

Michael R. Mower, Mayor

ATTEST:

Joyce M. Taft

Joyce M. Taft, City Clerk

(SEAL)