

ORDINANCE NO. 88-19

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

THE CITY COUNCIL OF THE CITY OF RIDGECREST ORDAINS as follows:

Section 1. Purpose

This ordinance amends the Ridgcrest Municipal Code by providing for deposits by delinquent operators and by establishing additional penalties for failure to pay transient occupancy taxes.

Section 2. Amendment: Delinquencies

Section 7-3.8 of the Ridgcrest Municipal Code is hereby amended and reenacted to read as follows:

"7-3.8 Delinquencies

(a) Any operator who fails to remit any tax imposed by this section within the time required shall pay a penalty of ten (10%) percent of the amount of the tax in addition to the amount of the tax.

(b) If the City Council determines that the non-payment of any remittance due under this section is due to fraud, a penalty of twenty-five (25%) percent of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraph (a) of this subsection.

(c) In addition to the penalties imposed, any operator who fails to remit any tax imposed by this section shall pay interest at the rate of one-half of one (1%) percent per month or a fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(d) Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

(e) If the Tax Administrator determines that the operator has failed to remit all amounts due under this Section in a timely manner, the operator shall, on the beginning of each reporting period, deposit an amount equal to one hundred and twenty-five (125%) percent of the amount of tax, penalties and interest for the most recent prior reporting period. The taxes, penalties and interest required to be remitted shall

be deducted from the deposit at the end of the reporting period. A new deposit shall be filed with the Tax Administrator for each succeeding reporting period until the Tax Administrator determines that the operator will not be delinquent on remittals."

**Section 3. Amendment: Failure to Report**

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

**"7-3.9 Failure to Report**

(a) 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 or she 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 Administrator 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 or her last known place of address. The operator shall within ten days pay the amount after the serving or mailing of such notice.

(b) Nothing in this subsection 7-3.9 shall preclude the Tax Administrator from pursuing other remedies against the operator as set forth herein."

**Section 4. Amendment: Penalties**

Section 7-3.14 of the Ridgecrest Municipal Code is hereby amended and reenacted to read as follows:

**"7-3.14 Penalties**

(a) Any person who violates §§ 7-3.3, 7-3.5, 7-3.6, 7-3.8 or 7-3.11 is guilty of a misdemeanor and shall be punishable therefor by a fine of not more than five hundred (\$500.00) dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

(b) Any person who fails to remit the tax as required by § 7-3.7 has committed an infraction. Every person convicted of an infraction shall be punished upon a first conviction by a fine not exceeding \$100.00; upon a second conviction within a period of one year by a fine not exceeding \$200.00; upon a third or any subsequent conviction within a period of one year by a fine not exceeding \$500.00.

(c) Each day's violation shall be considered a separate violation."

Section 5. Other

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

APPROVED AND ADOPTED this 3rd day of August, 1988 by the following vote:

AYES: Mayor Mower, Councilmembers Bergens and Corlett.

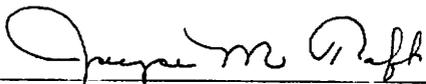
NOES: None.

ABSTAIN: None.

ABSENT: Councilmembers Condos and Lilly.

  
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Michael R. Mower, Mayor

ATTEST:

  
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Joyce M. Taft, City Clerk

(SEAL)