

RESOLUTION NO. 88-80

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIDGECREST PROPOSING A GENERAL TAX (TRANSIENT OCCUPANCY), CALLING A MUNICIPAL ELECTION TO CONSIDER THE TAX, ORDERING THE CONSOLIDATION OF THE ELECTION WITH THE STATE-WIDE GENERAL ELECTION AND MAKING OTHER DETERMINATIONS WITH RESPECT TO THE ELECTION

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

Section 1. Purpose and Scope

Government Code §§ 53720 et seq permit the City to adopt or increase general taxes subject to approval by a majority of those voting at an election to consider the tax. The City desires to increase the transient occupancy tax subject to such voter-approval. This resolution proposes the transient occupancy tax increase and calls an election for the voters to consider the increase. This resolution also deals with incidental matters relating to the conduct of the election.

Section 2. General Tax: Transient Occupancy

(a) Subject to approval by a majority of those voting at a municipal election, there is hereby proposed a general tax as follows:

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten (10%) percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, apportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator.

(b) In all particulars not set forth herein, the transient occupancy tax shall be administered and implemented as set forth

in Section 7-3 (or successor provision) of the Ridgecrest Municipal Code.

Section 3. Election

(a) A municipal election shall be held on November 8, 1988, to consider the following measure:

"Shall the City of Ridgecrest be authorized to levy and collect a general tax at the rate of 10% of the gross receipts of hotels, motels and other establishments for transient occupancy of persons within the City?"

(b) The measure shall be approved if a majority of those voting approve the measure.

(c) The City Attorney shall prepare an impartial analysis of this ballot measure. Arguments for or against the measure shall be submitted on or before July 21, 1988. Rebuttal arguments shall not be permitted. Each argument shall not exceed 300 words in length. If more than one argument is submitted, the City Clerk shall select the argument which will be included as a part of the ballot.

Section 4. Consolidation

Pursuant to Elections Code §23302, the Board of Supervisors of Kern County is hereby requested to consolidate this election with the general state-wide election and perform all election services in connection, including the canvas of election results. The election shall be held in all respects as if there were only one election and only one form of ballot shall be used. The City shall reimburse the County for all additional costs incurred by the County as a result of consolidation.

APPROVED AND ADOPTED this 15th day of June, 1988 by the following vote:

AYES: Mayor Mower, Councilmembers Bergens, Condos and Lilly.

NOES: None.

ABSTAIN: None.

ABSENT: Councilmember Corlett.

Michael R. Mower
Michael R. Mower, Mayor

ATTEST:

Joyce M. Taft
Joyce M. Taft, City Clerk

(SEAL)