

Title 3

REVENUE AND FINANCE

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Chapter 3.04

PURCHASING SYSTEM

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3.04.010 Adoption of purchasing system.

In order to establish efficient procedures for the purchases of supplies and equipment, to secure for the city supplies and equipment at the lowest possible cost commensurate with quality needed, to exercise positive financial control over purchases, to clearly define authority for the purchasing function and to assure the quality of purchases, a purchasing system is adopted. (Prior code B 2-6.01)

3.04.020 Centralized purchasing division.

There is created a centralized purchasing division in which is vested authority for the purchases of supplies and equipment. (Prior code β 2-6.02)

3.04.030 Purchasing officer.

There is created the position of purchasing officer. He or she shall be appointed by the city manager. The purchasing officer shall be the head and have the general supervision of the purchasing division. The duties of the purchasing officer may be combined with those of any other office or position. The purchasing officer shall have the authority to:

A. Purchase or contract for the supplies and equipment required by any using agency in accordance with the purchasing procedures prescribed by this chapter, such administrative regulations as the purchasing officer shall adopt for the internal management and operation of the purchasing division and such other rules and regulations as shall be prescribed by the city manager;

B. Negotiate and recommend the execution of contracts for purchases of supplies and equipment;

C. Act to procure for the city the needed quality in supplies and equipment at the least expense to the city;

D. Discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases;

E. Prepare and recommend to the council rules governing purchases of supplies and equipment for the city;

F. Prepare and recommend to the council revisions and amendments to the purchasing rules;

G. Keep informed of current developments in the field of purchasing, prices, market conditions and new products;

H. Prescribe and maintain such forms as are reasonably necessary for the operation of this chapter and other rules and regulations;

I. Supervise the inspection of all supplies and equipment purchased to insure conformance with specifications;

J. Recommend the transfer of surplus or unused supplies and equipment between departments as needed; and

K. Maintain a bidders' list, vendors' catalog file and the records needed for the efficient operation of the purchasing division. (Prior code β 2-6.03)

3.04.040 Exemptions from centralized purchasing.

The purchasing officer, with the approval of the council, may authorize, in writing, any agency to purchase specified supplies and equipment independently of the purchasing division, but he or she shall require that such purchases be made in conformity with the procedures established by this chapter and shall further require periodic reports from the agency on the purchases made under such written authorization. (Prior code β 2-6.04)

3.04.050 Estimates of requirements.

All using agencies shall file detailed estimates of their requirements for supplies and equipment in such manner, at such time and for such future periods as the purchasing officer shall prescribe. (Prior code B 2-6.05)

3.04.060 Requisitions.

Using agencies shall submit requests for supplies and equipment to the purchasing officer by standard requisition forms or by other means as may be established by the purchasing rules and regulations. (Prior code B 2-6.06)

3.04.070 Bidding.

Purchases of supplies and equipment shall be by bid procedures pursuant to Sections 3.04.100 and 3.04.110 of this chapter. Bidding may be dispensed with only when an emergency requires that an order be placed with the nearest available source of supply or when the amount involved is less than five hundred dollars (\$500.00) or when the commodity can be obtained from only one vendor. (Ord. 399 B 1, 1992: prior code B 2-6.07)

3.04.080 Purchase orders.

Purchases of supplies and equipment shall be made only by purchase orders. Except as otherwise provided in this chapter, no purchase order shall be issued unless the prior approval of the purchasing officer or his or her designated representative has been obtained. (Prior code B 2-6.08)

3.04.090 Encumbrance of funds.

Except in cases of emergency or in cases where specific authority has been first obtained from the council, the purchasing officer shall not issue any purchase order for supplies or equipment unless there exists an unencumbered appropriation in the fund account against which such purchase is to be charged. (Prior code B 2-6.09)

3.04.100 Formal contract procedure.

Except as otherwise provided in the chapter, purchase of supplies and equipment of an estimated value greater than five thousand dollars (\$5,000.00) shall be by written contract with the lowest responsible bidder pursuant to the provisions set forth in this section as follows:

A. Notices Inviting Bids. Notice inviting bids shall include a general description of the article purchased, shall state where bid blanks and specifications may be secured and the time and place for opening bid.

1. Published Notices. Notices inviting bids shall be published at least ten (10) days before the date of opening the bid. Notices shall be published at least once in a newspaper of general circulation, printed and published in the city or if there is none, notice shall be posted in at least three public places in the city which have been designated by ordinance as the place for posting public notices;

2. Bidders List. The purchasing officer shall also solicit sealed bids from all responsible prospective suppliers whose names are on the bidders' list or who have made a written request that their names be added thereto;

3. Bulletin Board. The purchasing officer shall also advertise pending purchases by a notice posted on a public bulletin board in the City Hall.

B. Bidder's Security. When deemed necessary by the purchasing officer, bidders' security may be prescribed in the public notices inviting bids. Bidders shall be entitled to return of bid security; provided, however, a successful bidder shall forfeit his or her bid security upon his or her refusal or failure to execute the contract within ten (10) days after the notice of the award of the contract has been mailed, unless in the latter event the city is solely responsible for the delay in executing the contract. The council, on the refusal or failure of the successful bidder to execute the contract may award it to the next lowest responsible bidder. If the council awards the contract to the next lowest bidder, the amount of the lowest bidder's security shall be applied by the city to the contract price differential between the lowest bid and the second lowest bid and the surplus, if any, shall be returned to the lowest bidder. If the council rejects all bids presented and re-advertises, the amount of the lowest bidder's security may be used to offset the cost of receiving new bids (and the surplus, if any, shall be returned to the lowest bidder).

C. Bid Opening Procedure. Sealed bids shall be submitted to the purchasing officer and shall be identified as "bids" on the envelope. Bids shall be opened in public at the time and place stated in the public notices. A tabulation of all bids received shall be open for public inspection during regular business hours for a period of not less than thirty (30) calendar days after the bid opening.

D. Rejection of Bids. In its discretion, the council may reject any and all bids presented and re-advertise for bids pursuant to the procedure prescribed in subsection B of this section.

E. Award of Contracts. Except as otherwise provided in this section, contracts shall be awarded by the council to the lowest responsible bidder. In addition to price in determining the lowest responsible bidder, consideration will be given to quality and performance provided by a contractor or seller. Criteria to assist in determining the lowest responsible bidder shall include, but not be limited to the following: (1) the ability, capacity and skill of the bidder to perform work or provide the supplies, materials or equipment required; (2) the ability of the bidder to provide supplies, materials or equipment in a prompt manner or within a time specified, without delay or interference; (3) the character, integrity, reputation, judgment, experience and efficiency of the bidder; (4) the quality of the bidder's performance on previous contracts with the city or other agencies; (5) the ability of the bidder to provide future maintenance, repairs and parts for the use of the materials, equipment or supplies purchased or contracted for; (6) bidder consideration for Colfax/Placer County bidders may be awarded if set forth in the notice inviting bids. Such consideration/premium shall be established by the city council.

F. Tie Bids. If two or more bids received are for the same total amount or unit price, quality and service being equal and if the public interest will not permit the delay of re-advertising for bids, the council, in its discretion, may accept the bid it chooses or accept the lowest bid made by and after negotiation with the tie bidders at the time of the bid opening.

G. Performance Bonds. The council shall have the authority to require a performance bond before entering into a contract in such amount as the council shall find reasonably necessary to protect the best interests of the city. If the council requires a performance bond, the form and amount of the bond shall be described in the notice inviting bids.

H. The city council may authorize purchase from other public agencies without seeking competitive bids and may use joint powers agreements, cooperative purchasing programs, pooling agreements and other recognized types of agreements used by government to combine agency requirements for purchases. The prices paid must, however, be competitive with comparable products offered in the marketplace. (Ord. 399 B 2, 1992: prior code B 2-6.10)

3.04.110 Open market procedure.

Purchases of supplies and equipment of an estimated value in the amount of five thousand dollars (\$5,000.00) or less may be made by the purchasing officer in the open market pursuant to the procedure prescribed in this section and without observing the procedure prescribed in Section 3.04.100 of this chapter; provided, however, all bidding may be dispensed with for purchases of supplies and equipment having a total estimated value of less than five thousand dollars (\$5,000.00).

A. Minimum Number of Bids. Open market purchases, wherever possible, shall be based on at least three bids and shall be awarded to the lowest responsible bidder.

B. Notices Inviting Bids. The purchasing officer shall solicit bids by written requests to prospective vendors, by telephone and by public notices posted on a public bulletin board in the City Hall.

C. Written Bids. Sealed written bids shall be submitted to the purchasing officer who shall keep a record of all open market orders and bids for a period of one year after the submission of bids for the placing of orders. Such record, while so kept, shall be open to public inspection. (Prior code B 2-6.11)

3.04.120 Inspections and testing.

The purchasing officer shall inspect supplies and equipment delivered to determine their conformance with the specifications set forth in the order. The purchasing officer shall have the authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with the specifications. (Prior code B 2-6.12)

3.04.130 Surplus supplies and equipment.

All using agencies shall submit to the purchasing officer, at such times and in such forms as he or she shall prescribe, reports showing all supplies and equipment which are no longer used or which have become obsolete or worn out. The purchasing officer shall have the authority to exchange for or trade in on, new supplies and equipment all supplies and equipment which cannot be used by any agency or which have become unsuitable for city use. (Prior code B 2-6.13)

Chapter 3.08

TRANSFER OF CITY FUNCTIONS TO COUNTY

Sections:

- 3.08.010 Authority.
- 3.08.020 Transfer of assessment and collection to county.
- 3.08.030 Withdrawal of funds from county.
- 3.08.040 Copies of provisions--Filing with county and state.
- 3.08.050 Transfer of certain collections to county.

3.08.010 Authority.

The provisions of this chapter are enacted under the authority of and by virtue of the provisions of Sections 51500 through 51521 of the Government Code of the state. (Prior code β 3-3.201)

3.08.020 Transfer of assessment and collection to county.

The assessment and tax collection duties performed by the city clerk as ex officio city assessor and by the city tax collector are transferred to the county assessor and the county tax collector, respectively. (Prior code β 3-3.202)

3.08.030 Withdrawal of funds from county.

Money shall be drawn from the funds of the city in the hands of the county treasurer at such times and in such manner as shall be agreed upon by the city treasurer and the county treasurer so as to provide for the delivery of such city funds in the possession of the county treasurer to the city treasurer as soon after their collection and segregation and the deduction of the compensation due the county for the performance of the duties set forth in this chapter, as shall be possible, consistent with the approved financial practices of the county. (Prior code β 3-3.203)

3.08.040 Copies of provisions--Filing with county and state.

Certified copies of the provisions of this chapter shall be filed with the county auditor, county assessor, county tax collector and the Board of Equalization of the state. (Prior code β 3-3.204)

3.08.050 Transfer of certain collections to county.

A. Purpose and Authority.

1. The purpose of this section is to transfer to the county of Placer for collection the county tax rolls certain charges which have been imposed pursuant to Chapters 8.20, 13.08 and 13.16 and Titles 1, 5 and 17 of this code by the city, for sewer, garbage, code enforcement and public nuisance abatement assessments related to real property.

2. The county has required as a condition of the collection of such charges that the city warrants the legality of such charges and defend and indemnify the county from any challenge to the legality thereof.

B. Findings. The city council finds and determines as follows:

1. The auditor/controller of Placer County may enact for collection on the county tax rolls those taxes, assessments, fees and/or charges, assessed by a municipality on real property within the municipality's jurisdiction.

2. The city warrants and represents that the taxes, assessments, fees and/or charges imposed by the city and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to, Articles XIIIIC and XIIIID of the California Constitution (Proposition 218).

3. The city releases and discharges the county and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the county of any taxes, assessments, fees and/or charges on behalf of the city.

4. The city agrees to and shall defend, indemnify and hold harmless the county, its officers, agents and employees (the "indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the county of any of the city's taxes, assessments, fees and/or charges requested to be collected by the county for the city or in any manner arising out of city's establishment and imposition of such taxes, assessments, fees and/or charges. The city agrees that, in the event a judgment is entered in a court of law against any of the indemnified parties as a result of the collection of one of the city's taxes, assessments, fees and/or charges, the county may offset the amount of the judgment from any other moneys collected by the county on behalf of the city, including property tax.

5. The city agrees that its officers, agents and employees will cooperate with the county in answering questions referred to the city by the county from any person concerning the city's taxes, assessment, fees and/or charges and that the city will not refer such persons to county officers and employees for response.

6. Collection of Delinquent Account. The city shall be assisted by the county in the collection of unpaid bills for service provided pursuant to this section in the following manner:

a. On July 1st of each year, the city shall provide the county with a listing of all uncollected accounts more than sixty (60) days delinquent. Such listing shall be in a form approved by the county. Upon submittal of this listing such delinquent account shall be returned to a zero balance and payment by customers shall be applied to future services.

b. By December 1st of the same year, the county shall reimburse the city for all delinquent accounts submitted under subsection (B)(6)(a) of this section which can be independently identified by the county as valid claims against the property owners. Reimbursement to the city shall be made at one hundred (100) percent of the amount billed to the customer, with no interest or penalty.

c. The county shall seek to directly recover from delinquent property owners the actual cost of reimbursement plus a penalty, in an amount determined

by the board of supervisors, to recover administrative costs. (Ord. 453 BB 1, 2, 1998)

Chapter 3.12

DOCUMENTARY TRANSFER TAX

Sections:

- 3.12.010 Title--Authority.
- 3.12.020 Imposed--Rate.
- 3.12.030 Payment.
- 3.12.040 Exemptions.
- 3.12.050 Administration.
- 3.12.060 Refunds--Claims.

3.12.010 Title--Authority.

This chapter shall be known as the "documentary transfer tax law of the city." It is adopted pursuant to the authority set forth in Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code of the state. (Prior code β 3-3.101)

3.12.020 Imposed--Rate.

There is imposed a tax on each deed, instrument or writing by which any lands, tenements or other realty sold within the city shall be granted, assigned, transferred or otherwise conveyed to or vested in, the purchaser or any other person, by his or her direction, upon the value and in the amounts specified by subsection (b) of Section 11911 of the Revenue and Taxation Code of the state. (Prior code β 3-3.102)

3.12.030 Payment.

The tax imposed by the provisions of Section 3.12.020 of this chapter shall be paid by those persons specified in Section 11912 of the Revenue and Taxation Code of the state. (Prior code β 3-3.103)

3.12.040 Exemptions.

The tax imposed by the provisions of Section 3.12.020 of this chapter shall not apply to those entities or under those conditions specified in Sections 11921 through 11925 of the Revenue and Taxation Code of the state. (Prior code β 3-3.104)

3.12.050 Administration.

The county recorder shall administer the provisions of this chapter in conformity with the provisions of Section 11933 of the Revenue and Taxation Code of the state. Money received by the county through the county recorder shall be allocated by the county auditor pursuant to the provisions of Section 11931 of

said code. The provisions of this chapter shall be deemed to be in conformity with Part 6.7 of Division 2 of said code. (Prior code β 3-3.105)

3.12.060 Refunds--Claims.

Claims for the refund of the taxes imposed by the provisions of this chapter shall be governed by the provisions of Section 11934 of the Revenue and Taxation Code of the state. (Prior code β 3-3.106)

Chapter 3.16

SALES AND USE TAX

Sections:

- 3.16.010 Title.
- 3.16.020 Rate.
- 3.16.030 Operative date.
- 3.16.040 Purpose.
- 3.16.050 Contract with State Board of Equalization.
- 3.16.060 Sales taxes imposed.
- 3.16.070 Sales taxes--Place of sale defined.
- 3.16.080 Use taxes imposed.
- 3.16.090 Adoption of state law provisions.
- 3.16.100 Adoption of state law provisions--Limitations.
- 3.16.110 Sellers' permits.
- 3.16.120 State law provisions--Amendments.
- 3.16.130 Collection--Enjoining.

3.16.010 Title.

This chapter shall be known as the "uniform local sales and use tax law of the city." (Prior code β 3-3.401)

3.16.020 Rate.

The rate of the sales tax and use tax imposed by the provisions of this chapter shall be one percent. (Prior code β 3-3.402)

3.16.030 Operative date.

The provisions of this chapter shall be operative on January 1, 1974. (Prior code β 3-3.403)

3.16.040 Purpose.

The council declares that the provisions of this chapter are adopted to achieve the following, among other purposes and to direct that the provisions of this chapter be interpreted in order to accomplish those purposes:

A. To adopt a sales and use tax law which complies with the requirements and limitations set forth in Part 1.5 of Division 2 of the Revenue and Taxation Code of the state;

B. To adopt a sales and use tax law which incorporates provisions identical to those of the Sales and Use Tax Law of the state insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the state;

C. To adopt a sales and use tax law which imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the sales and use taxes of the state; and

D. To adopt a sales and use tax law which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter. (Prior code β 3-3.404)

3.16.050 Contract with State Board of Equalization.

Prior to the operative date of this chapter, the city shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax law. If the city shall not have contracted with the State Board of Equalization prior to such operative date, the city shall nevertheless so contract and, in such a case, the operative date shall be the first day of the first calendar quarter following the execution of such a contract rather than the first day of the first calendar quarter following the adoption of this chapter. (Prior code β 3-3.405)

3.16.060 Sales taxes imposed.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the city, at the rate set forth in Section 3.16.020 of this chapter, of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the city on and after the operative date of this chapter. (Prior code β 3-3.406)

3.16.070 Sales taxes--Place of sale defined.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Prior code β 3-3.407)

3.16.080 Use taxes imposed.

An excise tax is imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in the city, at the rate set forth in Section 3.16.020 of this chapter, of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax, regardless of the place to which delivery is made. (Prior code β 3-3.408)

3.16.090 Adoption of state law provisions.

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state, all of the provisions of Part I of Division 2 of said code are adopted and made a part of this chapter as though fully set forth in this chapter. (Prior code β 3-3.409)

3.16.100 Adoption of state law provisions--Limitations.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code of the state, wherever the state is named or referred to as the taxing agency, the name of the city shall be substituted therefor. Such substitution, however, shall not be made when the word "State" is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, the State Treasury or the Constitution of the State. Such substitution shall not be made when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter. Such substitution shall not be made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state, where the result of the substitution would be to provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remains subject to tax by the state under the provisions of Part 1 of Division 2 of said code or to impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the provisions of said code. Such substitution shall not be made in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of said code. Such substitution shall not be made for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 of said code or in the definition of that phrase in Section 6203. (Prior code β 3-3.410)

3.16.110 Sellers' permits.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code of the state, an additional seller's permit shall not be required by the provisions of this chapter. (Prior code β 3-3.411)

3.16.120 State law provisions--Amendments.

All subsequent amendments of the Revenue and Taxation Code of the state, which amendments relate to the sales and use tax and which are not inconsistent with the provisions of Part 1.5 of Division 2 of said code, shall automatically become a part of this chapter. (Prior code β 3-3.415)

3.16.130 Collection--Enjoining.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the city or against any officer of the state or the city, to prevent or enjoin the collection of any tax or any amount of tax required to be collected under this chapter or Part 1.5 of Division 2 of the Revenue and Taxation Code of the state. (Prior code β 3-3.416)

Chapter 3.20

TRANSIENT OCCUPANCY TAX

Sections:

- 3.20.010 Definitions.
- 3.20.020 Transient occupancy tax--Amount--Where payable.
- 3.20.030 Transient occupancy tax--Persons exempt.
- 3.20.040 Transient occupancy tax--Collection.
- 3.20.050 Transient occupancy registration certificate.
- 3.20.060 Reports and remittances.
- 3.20.070 Failure to remit tax--Penalties.
- 3.20.080 Operator failure to collect and report tax--Determination of tax--
Notice--Hearing.
- 3.20.090 Appeal.
- 3.20.100 Records kept for three years.
- 3.20.110 Refunds.
- 3.20.120 Action by city to collect tax.

3.20.010 Definitions.

For purposes of this chapter, the following words and phrases shall have the following meanings:

"Hotel" means any space or structure or any portion of any space or structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, roominghouse, apartment house, breakfast house, dormitory, public or private club, mobilehome or housetrailer at a fixed location, mobilehome or housetrailer or recreational vehicle park or other similar space or structure or portion thereof.

"Occupancy" means the use or possession or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

"Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purpose of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

"Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

"Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted period of time extending both prior and subsequent to the effective date of this chapter may be considered. (Prior code β 3-6.02)

3.20.020 Transient occupancy tax--Amount--Where payable.

A. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of eight 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.

B. 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, a proportionate 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.

C. If, for any reason, the tax due is not paid to the operator of the hotel, the city council may require that such tax be paid directly to the city clerk. (Prior code β 3-6.03)

3.20.030 Transient occupancy tax--Persons exempt.

No tax shall be imposed upon:

A. Any person as to whom or any occupancy as to which, it is beyond the power of the city to impose the tax herein provided;

B. Any federal or state officer or employee when on official business; and

C. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

D. No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the city clerk. (Prior code β 3-6.04)

3.20.040 Transient occupancy tax--Collection.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged and each transient shall receive a receipt for payment, when requested, from the operator. (Prior code β 3-6.05)

3.20.050 Transient occupancy registration certificate.

A. Within thirty (30) days after the effective date of this chapter or within thirty (30) days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register such hotel with the city clerk and obtain from him or her a transient occupancy registration certificate to be at all times posted in a conspicuous place on the premises.

B. Such certificate shall, among other things, state the following:

1. The name of the operator;

2. The address of the hotel;

3. The date upon which the certificate was issued;

4. "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax ordinance by registering with the City Clerk of the City of Colfax for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the City Clerk. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit." (Prior code β 3-6.06)

3.20.060 Reports and remittances.

Each operator shall, on or before the last day of the month following the close of each calendar quarter or at the close of any shorter reporting period which may be established by the city council, make a return to the city clerk on forms provided by him or her of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount or the tax collected shall be remitted to the city clerk. The city council, by resolution, may establish shorter reporting periods for any certificate holder if it deems it necessary in order to insure collection of the tax and it may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the city clerk. (Prior code β 3-6.07)

3.20.070 Failure to remit tax--Penalties.

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

B. Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten (10) percent of the amount of the tax in addition to the amount of the tax and the ten (10) percent penalty first imposed.

C. Fraud. If the city council determines that the nonpayment of any remittance due under this chapter 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 subsections A and B of this section.

D. Finance Charge. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay a finance charge at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax. 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. (Prior code β 3-6.08)

3.20.080 Operator failure to collect and report tax--Determination of tax--Notice--Hearing.

If any operator shall fail or refuse to collect such tax or to make, within the time provided in this chapter, any report and remittance of such tax or any portion thereof required by this chapter, the city clerk shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the tax due. As soon as the city clerk shall procure such facts and information as he or she is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he or she shall proceed to determine and assess against such operator the tax, finance charge and penalties provided for by this chapter. In case such determination is made, the city clerk 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. Such operator may within ten (10) days after the serving or mailing of such notice make application in writing to the city clerk for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, finance charge and penalties, if any, determined by the city clerk shall become final and conclusive and immediately due and payable. If such application is made, the city clerk shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in such notice why such amount specified therein should not be fixed for such tax, finance charge and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, finance charge and penalties should not be so fixed. After such hearing the city clerk shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, finance charge and penalties. The amount determined to be due shall be payable after

fifteen (15) days unless an appeal is taken as provided in Section 3.20.090 of this chapter. (Prior code β 3-6.09)

3.20.090 Appeal.

Any operator aggrieved by any decision of the city clerk with respect to the amount of such tax, finance charge and penalties, if any, may appeal to the city council by filing a notice of appeal with the city clerk within fifteen (15) days of the serving or mailing of the determination of tax due. The city council shall fix a time and place for hearing such appeal and the city clerk shall give notice in writing to such operator at his or her last known place of address. The findings of the city council shall be final and conclusive and shall be served upon the operator in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Prior code β 3-6.10)

3.20.100 Records kept for three years.

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the city, which records the city clerk shall have the right to inspect at all reasonable times. (Prior code β 3-6.11)

3.20.110 Refunds.

A. Whenever the amount of any tax, finance charge or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter, it may be refunded as provided in subsections B and C of this section; provided, a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the city clerk within three years of the date of payment. The claim shall be on forms furnished by the city clerk.

B. An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the city clerk that the person from whom the tax has been collected was not a transient, was exempt from payment under Section 3.20.030 of this chapter or otherwise or erroneously paid the tax; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the person by whom it was paid or credited to rent subsequently payable by the person to the operator.

C. A person may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the person directly to the city clerk or when the person, having paid the tax to the operator, establishes to the satisfaction of the city clerk that the person has been unable to obtain a refund from the operator who collected the tax.

D. No refund shall be paid under the provisions of this section unless the claimant establishes his or her right thereto by written records showing entitlement thereto. (Prior code β 3-6.12)

3.20.120 Action by city to collect tax.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this chapter shall be liable to an action brought in the name of the city for the recovery of such amount. (Prior code β 3-6.13)

Chapter 3.24

RESIDENTIAL CONSTRUCTION TAX

Sections:

- 3.24.010 Revenue measure.
- 3.24.020 Purpose.
- 3.24.030 Definitions.
- 3.24.040 Imposed--Rates.
- 3.24.050 Payment.
- 3.24.060 Residential construction tax fund.
- 3.24.070 Use.
- 3.24.080 Land dedication in lieu of taxes.

3.24.010 Revenue measure.

The council declares that the fees required to be paid pursuant to the provisions of this chapter are assessed pursuant to the taxing powers of the city and solely for the purpose of producing revenue. (Prior code β 3-3.301)

3.24.020 Purpose.

A. The continued increase in the development of dwelling units in the city, with the attendant increase in the population of the city, has created an urgent need for the planning, acquisition, improvement and expansion of public parks, playgrounds and recreation facilities to serve the increasing population of the city and the means of providing additional revenues with which to finance such public facilities.

B. The city further declares that the continued increase in the development of dwelling units in the city has created an increased need for additional firefighting and fire prevention vehicles, equipment, supplies and inventory to serve the increased population of the city and the means of providing additional revenues with which to finance the acquisition of the same. (Prior code β 3-3.302)

3.24.030 Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Addition" means any form of construction designed to create a new portion or part to an already existing structure, including the structures defined in this section.

"Bedroom" means any room containing a closet of a size sufficient to hold clothing, excluding therefrom one living room per dwelling with an entry closet.

"Dwelling, multiple" and "multiple dwelling" mean a building of permanent character, placed in a permanent location, which building is planned, designed or used for residential purposes for five or more families living independently of each other in independent dwelling units.

"Dwelling, one-family" and "one-family dwelling" mean a detached building of permanent character, placed in a permanent location, which building is planned, designed or used as a residence for one family only living independently of other families or persons.

"Dwelling, two-family, three-family, four-family" and "two-family dwelling," "three-family dwelling" and "four-family dwelling" mean a building of permanent character, placed in a permanent location where a building is planned, designed or used for residential purposes for two, three or four families living independently of each other in independent dwelling units.

"Family" means one or more persons occupying a premises and living as a single housekeeping unit as distinguished from a group occupying a hotel, club or fraternity or sorority house.

"Mobilehome" means a vehicle, other than a motor vehicle, designed or used for residential purposes for carrying persons and property on its own structure and for being drawn by a motor vehicle.

"Mobilehome lot" means any area or portion of a mobilehome park designated, designed or used for the occupancy of one mobilehome on a temporary, semi-permanent or permanent basis.

"Mobilehome park" means any area or tract of land containing one or more mobilehome lots.

"Other construction" means any building, structure or construction of any type not falling within the definition of a dwelling, either one-family, two-family, three-family, four-family or multiple or mobilehome.

"Person" means any domestic or foreign corporation, firm, association, syndicate, joint stock company, partnership of any kind, joint venture club, Massachusetts business or common law trust, society or individual.

"Residential dwelling unit" means a building or a portion of a building, planned, designed or used as a residence for one family only, living independently of other families or persons and having its own bathroom and housekeeping facilities included in such unit (for example, a one-family dwelling, each unit of a two-family, three-family or four-family dwelling, each unit of a multiple dwelling and each apartment in an apartment house). (Prior code B 3-3.303)

3.24.040 Imposed--Rates.

A residential construction tax is imposed on the privilege of constructing any mobilehome lot or residential dwelling unit in the city. Every person to whom a permit is issued to construct any residential dwelling unit or to construct and install electrical and plumbing equipment to service a mobilehome lot in a mobilehome park and every person who seeks a building permit for any other construction or addition thereto, including additions to residential or multiple dwellings or mobilehomes, shall pay such tax to the city at the following rates:

- A. The sum of one percent of all building permit valuations for each one-family dwelling constructed;
- B. The sum of one percent of all building permit valuations for each residential dwelling unit constructed in a two-family, three-family or four-family dwelling;
- C. The sum of one percent of all building permit valuations for each residential dwelling unit containing three or more bedrooms constructed in a multiple dwelling;
- D. The sum of one percent of all building permit valuations for each residential dwelling unit containing less than three bedrooms constructed in a multiple dwelling;
- E. The sum of five hundred dollars (\$500.00) for each mobilehome, modular home or prefabricated home permanently placed in the city; and
- F. The sum of one percent of all building permit valuations for any other construction or addition. (Prior code β 3-3.304)

3.24.050 Payment.

The taxes set forth in Section 3.24.040 of this chapter shall be due and payable at the time the building permit or a permit to construct and install electrical and plumbing equipment to service a mobilehome lot in a mobilehome park is issued. Such taxes shall be paid to the building inspector or his or her authorized agent at the office of the building department of the city. (Prior code β 3-3.305)

3.24.060 Residential construction tax fund.

All of the taxes collected pursuant to the provisions of this chapter shall be placed into a special fund which is created and established for such purpose and which shall be known as the residential construction tax fund. (Prior code β 3-3.306)

3.24.070 Use.

Taxes collected pursuant to the provisions of this chapter shall be used and expended to the extent of one-half of all taxes collected for the acquisition, improvement and expansion of the public park, playground and recreational facilities of the city or in accordance with applicable laws for the installation and development of playground and recreational facilities having immediate public street access owned by elementary and high school districts and devoted to public school purposes. It shall be the policy of the city to expend such taxes in accordance with the parks and recreational element of the general plan of the city. The remaining one-half of all taxes collected

pursuant to the provisions of this chapter shall be expended for the acquisition of additional firefighting and fire prevention vehicles, equipment, supplies and inventory and to provide for the replacement of the same as deemed necessary by the council. (Prior code B 3-3.307)

3.24.080 Land dedication in lieu of taxes.

At the option of the landowner and the city, land which is found by the planning commission and the council to be designated for park and recreation uses in the park and recreation element of the general plan of the city may be dedicated to the city for park purposes in lieu of the payment of all or a portion of the taxes required by this chapter otherwise due. The amount of land to be dedicated and the amount of credit to be given, if any, shall be at the sole discretion of the council. (Prior code B 3-3.308)

Chapter 3.28

ANNEXATION FEES

Sections:

3.28.010 Annexation fees.

3.28.010 Annexation fees.

The following fees shall be charged for processing annexations of inhabited or uninhabited territory to the city:

A. Annexation and pre-zoning

Actual city costs (minimum \$1,445.00 deposit)

B. LAFCO

As specified

C. Environmental review

1. Environmental questionnaire

\$150.00

2. Environmental impact report

\$750.00 + actual consultant costs

D. General plan amendment/zoning

\$500.00 for 4 or less parcels: additional \$125.00 per parcel over 4

E. Police and fire impact

1. Uninhabited acreage

\$550.00

2. Inhabited acreage

\$1,100.00

F. Wastewater system impact

Sewer impact fees shall be assessed pursuant to Section 13.08.090 of this code for wastewater system impact at the time of connection to the city's sewerage system

(Ord. 475 § 2(a), 2002; Ord. 427 § 5, 1994; prior code § 3-4.01)

Chapter 3.32

LANDFILL EQUITY BUY-IN FEES

Sections:

3.32.010 Purpose.

3.32.020 Definitions.

3.32.030 Fee schedule.

3.32.010 Purpose.

The purpose of this chapter is to assess a development impact mitigation fee on all new land development projects within the city which will reimburse the city for the expense of purchasing future solid waste disposal capacity at the Western Regional Landfill in order to serve new development. (Prior code § 3-7.01)

3.32.020 Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Commercial facility" means any structure, premises or facility used for manufacturing, processing or similar industrial uses and shall include all uses permitted only within an industrial zone pursuant to the provisions of Title 17 of this code, except residential and commercial uses.

"Dwelling unit" means a single unit providing complete and independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation and shall include a mobilehome.

"New land development projects" means all projects for which a land development permit is required to construct previously nonexistent residential, commercial or industrial facilities. Land development permits include minor and major subdivisions and site plan and architectural review approvals. Projects consisting of remodeling, rehabilitation, reconstruction or expansion of accessory uses shall be excluded.

"Residential facility" means any dwelling unit or combination of dwelling units, whether located in a single-family structure, multi-family structure, apartment, condominium or other combination of multiple dwelling units, except hotels and motels. (Prior code § 3-7.02)

3.32.030 Fee schedule.

A one-time fee shall be collected at the time of building permit issuance, as determined by the building official, according to the following schedule:

A. Residential facility: each equivalent dwelling unit = forty-seven dollars (\$47.00).

B. Commercial and industrial facilities: two thousand (2,000) SF or less gross floor space = forty-seven dollars (\$47.00). Over two hundred (200) SF of gross floor space = forty-seven dollars (\$47.00) for each two thousand (2,000) SF or proportion thereof to the nearest one hundred (100) SF. (Prior code B 3-7.03)

Chapter 3.36

RECREATIONAL FACILITY FEES

Sections:

3.36.010 Purpose.

3.36.020 Fee schedule.

3.36.010 Purpose.

The purpose of this chapter is to impose user fees for the use of recreational facilities owned, operated or controlled by the city. (Ord. 388 B 1 (part), 1992: prior code B 3-8.01)

3.36.020 Fee schedule.

The city council shall adopt, by resolution, a user fee schedule for use of city-owned, operated or controlled recreational facilities. (Ord. 388 B 1 (part), 1992: prior code B 3-8.02)

Chapter 3.40

FINANCING OF INTERIM SCHOOL FACILITIES

Sections:

3.40.010 Purpose.

3.40.020 Definitions.

3.40.030 School district findings.

3.40.040 Application of mitigation measures--Exceptions.

3.40.050 Residential developments--Approval--Requirements.

3.40.060 School district schedules of plans.

3.40.070 School district reports.

3.40.080 Discretionary approval of council.

3.40.010 Purpose.

The purpose of this chapter is to provide methods for financing interim classroom and related facilities for elementary and high schools where it has been determined that conditions of overcrowding exist so that the impact of new residential developments on the schools will be mitigated. (Prior code β 3-5.01)

3.40.020 Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

"Classroom and related facilities" means capital improvements as defined in the Education Code of the state.

"Conditions of overcrowding" means that the total enrollment of an attendance area, including the enrollment from proposed developments, exceeds the capacity of such attendance area as determined by the governing body of the district.

"Reasonable methods for mitigating conditions of overcrowding" means and includes, but is not limited to, agreements between a subdivider and the effected school district whereby temporary-use buildings will be leased to the school district or temporary-use buildings owned by the school district will be used.

"Residential development" means a project containing residential dwellings, including mobilehomes, of one or more units or a subdivision of land for the purpose of constructing one or more residential dwelling units.

"Yield rate" means the average number of students per residential unit within the several school districts as determined by demographic studies conducted by the school districts. A yield rate shall be provided by the school districts for each of the following classifications of residential units:

1. Single-family residences;
2. Duplexes;
3. Apartment buildings (per apartment); and
4. Mobilehomes.

For the purposes of this section, condominium or townhouse units shall be classified as apartment units. (Prior code β 3-5.02)

3.40.030 School district findings.

A. Notices of Findings. The governing body of a school district which operates an elementary or high school shall notify the city if the governing body makes a finding supported by clear and convincing evidence that:

1. Conditions of overcrowding exist in one or more attendance areas within the district serving the city, which conditions will impair the normal functioning of educational programs. The reason for such conditions existing shall be stated; and

2. All reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible method for reducing such conditions exist.

B. Mitigation Measures. The notice of findings sent to the city shall specify the mitigation measures considered by the school district. Mitigation measures to be considered by the school district shall include, but not be limited to, the following:

1. School bond elections;
2. Double sessions;
3. Adjustment of interior and exterior school attendance boundaries; and
4. Bussing of students to other schools within the district.

With respect to each such mitigation measure considered, the district's findings shall state in detail how such mitigation measure was evaluated, why it is not feasible to utilize such mitigation measure and why such mitigation measure, if used, would not serve to remove overcrowding as an impairment to the normal functioning of educational programs.

C. Effects of Council Concurrence. If the council concurs in the findings of the school district, the provisions of this chapter shall be applicable to actions taken on residential developments in the affected attendance areas of the city by the planning commission and the city. (Prior code β 3-5.03)

3.40.040 Application of mitigation measures--Exceptions.

Within the attendance area where it has been determined pursuant to Section 3.40.030 of this chapter that conditions of overcrowding exist, no rezoning of property to a residential use, application for a discretionary permit for residential use or tentative major or minor subdivision map shall be approved within such area without the dedication of land or the payment of fees as required by Section 3.40.050 of this chapter, unless the city finds specific overriding fiscal, economic, social or environmental factors which, in the judgment of the council, would benefit the city, thereby justifying the approval of a residential development. (Prior code β 3-5.04)

3.40.050 Residential developments--Approval--Requirements.

A. For the purpose of establishing an interim method of providing classroom facilities where overcrowding conditions exist as determined necessary pursuant to Section 3.40.030 of this chapter, an applicant or subdivider shall be required to dedicate land, pay fees in lieu thereof or a combination of both as a condition of approval of a residential development provided the applicable general plan provides for the location of schools and the council finds that the facilities to be constructed from such fees or the land to be dedicated or both, is consistent with the general plan.

B. A fee shall be paid for each unit of a residential development approved within an overcrowded attendance area. Such fee shall be determined in the following manner: the cost per square foot of one portable classroom, multiplied by the number of square feet required for each student (fifty (50) square feet for kindergarten through eighth grades and fifty-five (55) square feet for grades nine through twelve (12)), multiplied by the yield rate for the attendance area, shall equal the fee to be paid for each unit. This formula may be shown as follows:

Cost of one portable classroom X 50 (K-8) X yield fee per square feet in
classroom 55 (9-12) rate = unit

C. At the beginning of each fiscal year, estimates shall be obtained for the price of a portable classroom for the upcoming school year and, if

necessary, adjustments shall be made in the formula to reflect such change in price. Whenever a school district determines, as a result of a demographic study or update of a demographic study, that there has been a change in the yield rates within the district, the district shall immediately notify the city of such change and thereafter the formula for the district shall be adjusted to reflect such change.

D. In subdivisions containing fifty (50) parcels or less, only the payment of fees shall be required. In larger subdivisions the school district shall be consulted to determine whether a dedication of land should be required, taking into consideration whether the location and amount of land to be made available could be effectively utilized by the school district.

E. If a dedication of land is required, the amount of fees to be paid under this section shall be reduced by an amount equal to the fair market value of the land dedicated. Such value shall be the value of the land with subdivision improvements and shall be determined by an appraisal by the city assessor. The balance of fees due, if any, shall be divided equally among all the units of the development.

F. The land or fees or both, transferred to a school district shall be used only for the purpose of providing interim elementary or high school classroom and related facilities.

G. If the payment of fees is required, such payment shall be made at the time the building permit is issued. (Prior code β 3-5.05)

3.40.060 School district schedules of plans.

Following the decision by the city to require the dedication of land or the payment of fees or both, the governing body of the school district shall submit a schedule specifying how it will use the land or fees or both, to solve the conditions of overcrowding. The schedule shall include the school sites to be used, the classroom facilities to be made available and the terms when such facilities will be available. In the event the governing body of the school district cannot meet the schedule, it shall submit modifications to the city and the reasons for the modifications. (Prior code β 3-5.06)

3.40.070 School district reports.

Any school district receiving funds pursuant to this chapter shall maintain a separate account for any fees paid and shall file a report with the city on the balance in the account at the end of the previous fiscal year and the facilities leased, purchased or constructed during the previous fiscal year. In addition, the report shall specify which attendance areas will continue to be overcrowded when the fall term begins and where conditions of overcrowding will no longer exist. Such report shall be filed by August 1st of each year and shall be filed more frequently at the request of the city. Whenever a school district determines that conditions of overcrowding no longer exist in an attendance area, the school district shall immediately notify the city of such determination. Thereafter, the city shall cease levying any fee or requiring any dedication of land pursuant to this chapter within such attendance area. Any remaining funds held by the school district as a result of fees imposed under

this chapter shall be deposited in the building fund of the school district.
(Prior code B 3-5.07)

3.40.080 Discretionary approval of council.

Notwithstanding any other provision of this chapter, the council may approve a residential development without compliance with this chapter if, in its judgment, there are specific overriding fiscal, economic, social or environmental factors associated with the development which would benefit the city and justify such approval. (Prior code B 3-5.08)

Chapter 3.44

FAIR SHARE PAYMENTS
FOR IMPROVEMENTS

Sections:

3.44.010 Findings.

3.44.020 Fair share payment--Whitcomb Avenue Industrial Park.

3.44.030 First source hiring agreement.

3.44.040 Notice.

3.44.010 Findings.

The city council finds establishment of a fair share payment for infrastructure improvements and street extension of Whitcomb Avenue consistent with the following goals of the Colfax General Plan 2020:

A. 2.6.2A. Develop criteria for utility extension that includes economic feasibility, environmental sensitivity and enforcement of the general plan land use diagram.

B. 2.2.6D. Require new development to pay a pro-rate share of city infrastructure development/maintenance. (Ord. 466 B 1, 2000)

3.44.020 Fair share payment --Whitcomb Avenue Industrial Park.

Each owner of real property to benefit at the time of development of the real property from off-site infrastructure improvements and street extension financed in whole or in part by the city and other agencies shall pay to the city their pro rate or fair share, reimbursement amount for the improvements. Effected parcels are shown on Exhibit A attached to the ordinance codified in this chapter and listed as primary benefiting parcels or other benefiting parcels. The maximum reimbursement payment shall be based on that owner's percentage of the determined design and construction costs of the off-site improvements, not to exceed four hundred sixty-two thousand five hundred dollars (\$462,500.00). Fair share payments shall be activated by granting of a discretionary permit(s) for property development pursuant to this code. The fair share shall be pursuant to the negotiated amount and established payment schedule with individual property owners as a condition of project approval. There shall be no interest charged for the cost of off-site improvements, until

issuance of construction permits. Off-site improvements include, but are not limited to, sanitary sewer lines, water lines, drainage, electrical and communications; and street extension improvements consisting of pavement, curbs and gutters. (Ord. 466 B 2, 2000)

3.44.030 First source hiring agreement.

In the event the property development will result in the creation of jobs, within one year following the completion of the infrastructure improvements the property owner, at the time of payment of the fair share fees, shall execute a first source hiring agreement, giving preference to hiring Colfax residents for the jobs created, with fifty-one (51) percent or more of the jobs to be filled by low to moderate income persons. (Ord. 466 B 3, 2000)

3.44.040 Notice.

The ordinance codified in this chapter shall be recorded as notice to owners of record of primary benefiting parcels and other benefiting parcels as shown on Exhibit A attached to the ordinance codified in this chapter. (Ord. 466 B 4, 2000)

Chapter 3.48

SPECIAL GAS TAX STREET
IMPROVEMENT FUND

Sections:

3.48.010 Created.

3.48.020 Deposits.

3.48.030 Expenditures.

3.48.010 Created.

To comply with the provisions of Section 2113 of the Streets and Highways Code of the state, there is created in the city treasury a special fund to be known as the "special gas tax street improvement fund." (Prior code B 3-2.101)

3.48.020 Deposits.

All moneys received by the city from the state pursuant to the provisions of the Streets and Highways Code of the state for the acquisition of real property or interests therein or for the construction, maintenance or improvement of streets or highways, other than state highways, shall be paid into the special gas tax street improvement fund. (Prior code B 3-2.102)

3.48.030 Expenditures.

All moneys in the special gas tax street improvement fund shall be expended exclusively for the purposes authorized by and subject to, the provisions of Sections 2107 through 2110 of Chapter 3 of Division 3 of the Streets and Highways Code of the state. (Prior code B 3-2.103)

Chapter 3.52

UNCLAIMED PROPERTY

Sections:

- 3.52.010 Sale of unclaimed property--When authorized.
- 3.52.020 Sale of unclaimed property--Notice of sale by chief of police.
In the event the chief of police elects to sell such property, he or she shall give notice of the date of sale or the time and place where sealed bids will be opened, at least fourteen (14) days before the time fixed therefor by publication once in a newspaper of general circulation published in the county and by posting such notice at City Hall. (Prior code β 2-8.02)
- 3.52.030 Sale of unclaimed property--Notice of sale by city manager.
In the event the chief of police elects to transfer such property to the city manager for sale, the city manager shall give notice of the time and place of sale in the same manner as provided in Section 3.52.020 of this chapter. (Amended during 2004 codification; prior code β 2-8.03)
- 3.52.040 City employees ineligible.
No employee of the city or an employee's immediate family may bid on or receive any unclaimed property. (Prior code β 2-8.04)
- 3.52.050 Procedure of sale.
The chief of police or the city manager shall adopt such procedures for conduct of the sale as are reasonable. (Prior code β 2-8.05)
- 3.52.060 Firearms or weapons.

Firearms and weapons will not be sold by sealed bid. Firearms and weapons may be sold to a licensed firearms dealer, retained by the police department or destroyed, in the exercise of the discretion of the chief of police. (Prior code § 2-8.06)

3.52.070 Disposal of valueless property.

The chief of police shall have the discretion to discard or donate items of little or no value, such as used clothing and personal care items. Such items may be donated to service organizations or churches. (Prior code § 2-8.07)

3.52.080 Sale of unclaimed property--Proceeds to city treasurer--Credit to general fund.

The net proceeds from any such sale shall be paid to the city treasurer and credited by the city treasurer to the general fund. (Prior code § 2-8.08)

3.52.090 Conversion to public use--When authorized.

If unclaimed property which has been transferred to the city manager is determined by the city manager to be needed for a public use, such property may be converted to such public use by the city. (Prior code § 2-8.09)