

ORDINANCE NO. 406 N.S.

AN ORDINANCE AMENDING SECTION 5.06.090
OF THE MUNICIPAL CODE OF THE CITY
OF EL PASO DE ROBLES

The City Council of the City of El Paso de Robles
does ordain as follows:

SECTION 1. That Section 5.06.090 (Ordinance No.
274 N.S. Section 9) be and is hereby repealed.

SECTION 2. That new Section 5.06.090 be adopted
to read as follows:

5.06.090 Failure to collect and report tax -
determination of tax by tax administrator. If any operator
shall fail or refuse to collect said tax and to make, within
the time provided in this chapter, any report and remittance
of said tax or any portion thereof required by this chapter,
such tax shall become a debt owed by the operator to the City
and the tax administrator shall proceed in such manner as he
may deem best to obtain facts and information on which to
base his estimate of the tax due. As soon as the tax administrator
shall procure such facts and information as he 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 shall proceed to determine and assess against such operator
as a debt owed by the operator to the City, the tax, interest
and penalties provided for by this chapter. In case such
determination is made, 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. Such operator may within ten days after the
serving or mailing of such notice make application in writing
to the tax administrator for a hearing on the amount assessed.
If application by the operator for a hearing is not made within
the time prescribed, the tax, interest and penalties, if any,

determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator 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 said notice why said amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the tax administrator 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, interest and penalties. The amount determined to be due shall be a debt owed by the operator to the City and shall be payable after fifteen days unless an appeal is taken as provided in Section 5.06.100.

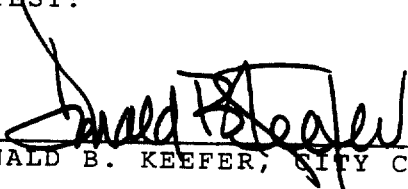
PASSED AND ADOPTED this 20th day of September, 1977, by the following roll call vote:

AYES: Hanson, Hurst, Minshull, Stemper and Schwartz
NOES: None
ABSENT: None



BARNEY SCHWARTZ, MAYOR

ATTEST:




DONALD B. KEEFER, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF SAN LUIS OBISPO (SS.
CITY OF EL PASO DE ROBLES)

I, Donald B. Keefer, City Clerk of the City of El Paso de Robles, California, do hereby certify that the foregoing Ordinance No. 406 N.S. was duly and regularly adopted, passed, and approved by the City Council of the City of El Paso de Robles, California, at a regular meeting of said City Council held at the regular meeting place thereof, on the 20th day of September, 1977, by the following roll call vote:

AYES: Hanson, Hurst, Minshull, Stemper and Schwartz
NOES: None
ABSENT: None

Dated this 21st day of September, 1977.



City Clerk & Ex-Officio Clerk of the City Council, City of El Paso de Robles, California.