

EXHIBIT C

GENERAL CODE

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~~ARTICLE 1 RESERVED~~

~~ARTICLE 2 OUTDOOR EVENTS~~

~~Sec. G-V 2.1 Findings~~

~~A.—The County encourages and supports responsible planning, management and operation of Outdoor Events held in the County’s unincorporated area.~~

~~B.—The Board of Supervisors finds that there have been increased demands upon County resources and infrastructure and increasing concerns related to the operation of Outdoor Events on private property. In order to adequately protect the public health, safety and welfare of event participants, neighboring property owners, other residents and the community at large, and to mitigate the special impacts created by these events, it is necessary to provide greater guidance and oversight regarding Outdoor Events, especially in connection with Commercial Outdoor Events that are conducted “for profit” on property that has not been fully permitted and constructed to accommodate such a use.~~

~~C.—The intent of this Article is to ensure that the County will have adequate advance notice of Outdoor Events and the ability to plan and allocate County resources and services that may be needed to support such events, to mitigate the special impacts created by Outdoor Events in rural areas, and to ensure that Outdoor Events are planned, managed and operated in a safe and responsible manner.~~

~~D.—The proximity of neighboring properties, difficult topography and terrains, and limited usable area footprints on small rural properties create physical constraints which interfere with the ability to adequately mitigate noise, parking, light and glare, and other special health and safety impacts associated with Commercial Outdoor events. Therefore, the Board of Supervisors finds and determines that it is not appropriate or feasible to allow Commercial Outdoor Events on small rural parcels of less than five (5) acres or any parcel zoned R1, R2 or R3 regardless of size.~~

~~E.—It is the intent of the Board of Supervisors in adopting this Chapter to mitigate the special impacts created by Outdoor Events without infringing upon the rights of speech and assembly as guaranteed under the federal and state constitutions. This Chapter shall be interpreted in light of such constitutional provisions and interpreted consistently therewith. In no event shall the content of such proposed speech be considered a basis for approval or denial of an application or the imposition of conditions on an Outdoor Event Permit. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.2 Definitions~~

~~As used herein, the following definitions shall apply:~~

~~A.—“Camping” means erecting a tent or shelter or arranging bedding or both, for the purpose of, or in such a way as will permit overnight use.~~

~~B.—“Commercial Outdoor Event” means an Outdoor Event at which any fee or other financial consideration is charged to vendors, sponsors, promoters or attendees for participation in and/or admission to the gathering, use or rental of the property or facility (or any portion thereof), or the sale of food, goods or services sold to attendees at or in connection with the event.~~

~~C.—“Community Development Agency” or “CDA” means the Community Development Agency of the County of Nevada, California.~~

~~D.—“County” means the County of Nevada, California.~~

~~E.—“Emergency Services and Fire Safety Plan” means a plan submitted by the applicant setting forth its plans for providing emergency services and evacuation, including fire prevention and fire suppression on any property used for an Outdoor Event, and including emergency medical services to attendees, performers, exhibitors, or other persons at the Outdoor Event.~~

~~F.—“Local Fire Official” shall mean the CALFIRE unit chief, or the Fire Chief of any local fire protection district located in whole or in part within the County of Nevada, and all chief officers, engineers and trained, professional prevention staff as may be designated by them to enforce the provisions of this Article.~~

~~G.—“Noise Mitigation Plan” means a plan submitted by the applicant setting forth its plans for addressing noise impacts on surrounding residences, campgrounds and businesses if the Outdoor Event includes amplified sound.~~

~~H.—“Outdoor Event” means any outdoor gathering, including but not limited to festivals, concerts, carnivals, fairs, ceremonies, cultural celebrations, block parties, weddings or other outdoor event, activity or entertainment which is held at any place other than a permanent building which has been permitted, designed and constructed or customarily used for the purpose of housing such activities.~~

~~I.—“Parking and Traffic Circulation Plan” means a plan submitted by the applicant setting forth its plans to address anticipated parking demands and traffic circulation and control, including provisions for emergency vehicle access before, during and after an Outdoor Event, for each day of the event.~~

~~J.—“Property” means any parcel or group of contiguous parcels of real property that may be separately sold in compliance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7 of the California Government Code) which are held in whole or in part by the same owner or owners, as reflected on the latest equalized Assessor’s roll.~~

~~K.—“Sheriff” means the Nevada County Sheriff or Undersheriff, or any Captain within the Nevada County Sheriff’s Office as may be designated by the Sheriff to review permit applications in accordance with this Article~~

~~L.—“Sponsors” and “Promoters” means all persons, business entities or organizations having a direct financial interest in the proceeds to be derived from the outdoor event, whether such proceeds arise from ticket sales, sales of food, goods or services, use or rental of the property or facility (or any portion thereof), sales of film, radio, television or sound recording rights, or otherwise. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.3 Permit Required; Prohibited Activities~~

~~A.— It shall be unlawful for any person, business entity, or organization of any kind to advertise, maintain, operate, conduct, allow, or sell or furnish tickets or other types of authority for admission to, a Commercial Outdoor Event on Property with a gross area of more than 5 acres with allowable zoning in the unincorporated area of the County of Nevada without first obtaining a permit to do so from the County.~~

~~B.— It shall be unlawful for any person, business entity, or organization of any kind to advertise, maintain, operate, conduct, allow, or sell or furnish tickets or other types of authority for admission to, a Commercial Outdoor Event on a Property with a gross area of less than 5 acres and/or zoned R1, R2 or R3 in the unincorporated area of the County of Nevada. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.4 Exemptions~~

~~A.— No permit shall be required for any Commercial Outdoor Event if the event is held at a public or private facility which meets the following requirements:~~

~~1.— The facility is permitted for large Commercial Outdoor Events in accordance with the County’s Land Use and Development Code; and,~~

~~2.— The facility is constructed for, and customarily and lawfully used for large Outdoor Events, including open air stadiums, ski resort areas, public parks, fair grounds, etc.; and,~~

~~3.—The facility has permanently installed water, sanitation, access and parking facilities in accordance with County codes and which are adequate to accommodate the number of people in attendance.~~

~~B.— No permit shall be required for any Outdoor Event sponsored, promoted and conducted by a tax exempt 501(c)(3) or 501(c)(4) organization or a state registered campaign committee, provided: (a) no financial consideration or other compensation is provided to the property owner for use of the property, (b) all proceeds from the event shall be for the sole benefit of the tax exempt organization or registered campaign committee, and (c) there is no history of substantiated complaints and/or calls for law enforcement services in connection with any Outdoor Event held at the event location or at any Outdoor Event sponsored, promoted or conducted by the organization or committee.~~

~~C.— No permit shall be required for a private “by invitation only” Outdoor Event such as a wedding, memorial service, family reunion, birthday party, or similar private event, if no fee or other financial consideration is charged to vendors, sponsors, promoters or attendees for participation in and/or admission to the gathering, use or rental of the property or facility (or any portion thereof), or the sale of food, goods or services sold to attendees at or in connection with the event.~~

~~D.— No permit shall be required for agritourism activities defined by Section L II 3.3 or winery related promotional events per Section L II 3.24 of the Land Use and Development Code. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G V 2.5 Outdoor Events For Which No Permit is Required~~

~~A.— For any Outdoor Event which is not required to obtain a permit under this Article:~~

~~1.— At least fifteen (15) days prior to the date of the Outdoor Event, the event sponsors and promoters, and/or the property owner are encouraged to provide the Community Development Agency, Sheriff and the local agency responsible for fire protection with the following information:~~

~~a.—Written notice of the Outdoor Event, including the date or dates and hours during which the Outdoor Event is to be conducted, an estimate of the maximum number of people who will attend the event, and the name, age, telephone number and mailing address of the primary contact person(s) responsible for managing the event.~~

~~b.—An Emergency Services and Fire Safety Plan for the Outdoor Event.~~

~~2.—All Outdoor Events which are not required to obtain a permit, shall comply with the following health and safety requirements:~~

~~a.—All hours and noise limitations as set forth in Sections G-V 2.8.A and G-V 2.8.H of this Article.~~

~~b.—All temporary lighting shall be shielded, directed away from property lines and located as far away from adjacent properties as reasonably possible so as to minimize light and glare impacts to adjacent properties and the surrounding neighborhood.~~

~~c.—No overnight Camping shall be allowed in residential areas.~~

~~d.—Vehicles shall not be parked in any manner that would create a traffic hazard or impede the ingress or egress of emergency response vehicles, as determined by Community Development Agency, the Sheriff or the Local Fire Official. Vehicles may be parked on private property other than the event property with written permission from the property owner.~~

~~e.—Adequate toilet facilities shall be provided. Adequate toilet facilities can include the use of portable toilets with portable hand washing stations. Based upon the number of attendees, the requirement is one portable toilet per 50 persons and shall include a portable hand washing station that is stocked with water, paper towels and hand soap. A waste receptacle shall be located near the hand washing station for collection of waste paper towels. A minimum of one ADA compliant portable toilet is required if portable~~

~~toilet facilities are used. Permanent public or common use toilets shall comply with the Federal ADA accessibility guidelines. Use of toilet facilities connected to the Nevada County Sanitation District system must be approved in writing in advance of any Outdoor Event.~~

~~f.— In addition to the above, the Outdoor Event host and property owner shall generally conduct the event in a manner that minimizes impacts on the surrounding neighborhood.~~

~~g.— Failure to comply with above requirements may result in enforcement action as provided in this Article, including summary closure of the event and penalties as provided in Article Sections G-V 2.12 and G-V 2.13. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.6 Application for Permit—Time Requirement~~

~~An application for a Commercial Outdoor Event permit shall be made in writing to the Community Development Agency and shall be accompanied by a non-refundable application fee in an amount approved by resolution of the Board of Supervisors. The application shall be signed by the owner of the property on which the Outdoor Event will occur and all Sponsors and Promoters of the Outdoor Event. The application shall be filed with the Community Development Agency at least sixty (60) days prior to the date upon which the proposed Outdoor Event is to commence. Incomplete applications and those submitted less than sixty (60) days prior to the date of the proposed Outdoor Event may, at the discretion of the Community Development Agency, be summarily denied. One application may be used to request up to eight (8) Outdoor Event permits per Property per calendar year. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.7 Application for Permit—Content~~

~~A.— The application for a Commercial Outdoor Event shall include the following information:~~

~~1.— Identification of Applicants and Owners. The name(s), age(s), residence(s) and mailing address(es), and twenty four hour ~~twenty four hour~~ telephone number of each person making the application and the owner(s) of any property on which the proposed Outdoor Event (including vehicle parking) will be held. If the Outdoor Event is to be held~~

~~for, on behalf of, or by an organization, the name, address and telephone number of the headquarters of the organization and the name and address of the authorized responsible representatives of the organization.~~

~~2.—Primary Contact Information. The name and cellular or other twenty four hour twenty four hour telephone number for the primary contact person(s) responsible for organizing the Outdoor Event and on-site management on the day(s) of the event.~~

~~3.—Description of the Outdoor Event. A description of the proposed Outdoor Event, including any historical or promotional information, the date or dates of the event and the hours during which the applicant proposed to conduct the event.~~

~~4.—Identification of the Premises. The exact location, legal description, and area of the premises on which the Outdoor Event and all related activities, including parking, will be held.~~

~~5.—Prior Experience of Applicants. For each applicant, a brief explanation of his or her experience planning, managing and/or operating Outdoor Events, with particular emphasis on experience handling events which are of a similar size and nature as the proposed event for which a permit is requested. The Community Development Agency may require applicants to provide a list of references related to the applicant's prior experience with Outdoor Events.~~

~~6.—Statement of Maximum Attendance. A statement regarding the maximum number of persons to be allowed in attendance at the Outdoor Event on each day. The Community Development Agency may use discretion in determining whether or not the proposed Outdoor Event is likely to attract more than the stated number of attendees and may modify permit conditions accordingly. The maximum number of people in attendance at the event shall not exceed the number approved under the permit.~~

~~7.—Provisions for Public Health and Safety. An Emergency Services and Fire Safety Plan, a Noise Mitigation Plan, a Parking and Traffic Control Plan and detailed statements regarding the applicant's plans to supply emergency communications, policing and security protection, food and water, sanitation facilities, sound and lighting equipment,~~

~~medical facilities and medical services, fire protection, vehicle parking, vehicle access and on-site traffic control, garbage, trash and litter cleanup, and proof that the applicant possesses or is able to obtain all licenses and permits required by the County or by state law for the Outdoor Event. Applicants may be required to hire, at the applicant's expense, security from a licensed, bonded security company and/or law enforcement, medical, fire or other emergency services personnel for the Outdoor Event. If alcohol will be served at the event, the applicant will provide a copy of the appropriate permit issued by the Department of Alcoholic Beverage Control prior to commencement of the Outdoor Event.~~

~~8.—Contingency Plan. A detailed statement of the applicant's plans in the event that the number of persons in attendance exceeds the maximum attendance.~~

~~9.—Event Site Plan. An event site plan or diagram showing:~~

~~a.—The location of the property on which the proposed Outdoor Event and all related activities will be held.~~

~~b.—The location of adjacent roads, lots, and residences, and the location and time that any roads are to be blocked or closed.~~

~~c.—The parking and traffic flow and control plan, including all access ways to and from the property and all interior access ways on the property.~~

~~d.—The location of all buildings and structures on the property or to be erected thereon, including but not limited to, all bandstands, stages, tents or other facilities for performers, and bleachers, tents, or seats for those attending.~~

~~e.—The location, time and type of any entertainment, whether amplification will be used and the location and orientation of loudspeakers.~~

~~f.—The location, style, wattage and orientation of all temporary lighting.~~

~~g.—The location of all toilets, medical facilities, emergency communications, generators, drinking facilities, fire pits or barbecues, and solid waste receptacles.~~

~~10.—Statement of Responsibility. A statement by the applicant and the property owner agreeing to comply with all federal, state and local laws and Outdoor Event permit conditions, and to assume financial responsibility for all fines, penalties or other monetary sanctions imposed for violations of this Article. If the Outdoor Event is to be held for, on the behalf of, or by an organization, the authorized responsible representatives of the organization shall also sign this statement.~~

~~11.—Insurance. Prior to issuance of a permit for any Outdoor Event, but not less than twenty one (21) days before the date of the event, the applicant shall provide: (a) a commercial liability insurance policy in the minimum amount of one million dollars (\$1,000,000.00) and (b) an executed release and waiver of liability in favor of the County, in the forms and on terms acceptable to the County Risk Manager. The Risk Manager may impose additional insurance requirements depending on the size, nature and risk associated with the proposed Outdoor Event. The insurance shall name the County of Nevada, the Outdoor Event, the event sponsors and promoters, the property owners and their respective officers, agents and employees, as additionally insured parties to the event.~~

~~12.—Consent to Enter. A consent for any peace officer, fire official, health officer, or other County official to enter the Outdoor Event area and the property on which the event will be located at any time, in the course and scope of his or her duties.~~

~~13.—Additional Information. Any additional information related to health and safety which the Community Development Agency determines is reasonably necessary to make a determination as to whether an Outdoor Event permit should be issued.~~

~~14.—Notice to Neighbors. Within five days after an application has been filed with the Community Development Agency, the applicant shall send or personally deliver written notices of the Outdoor Event to all property owners within five hundred (500) feet of the premises on which the event will be held. Notices shall include a brief description of the~~

~~event, the dates, times, locations and types of activities that will take place during the event, and any additional information required by the Community Development Agency. The applicant shall prepare and submit with the application a copy of the written notice to be mailed to the neighbors, together with the list of properties, property owners and addresses to whom the notice will be sent. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G V 2.8 Regulations for Outdoor Events~~

~~All Commercial Outdoor Events for which a permit is required shall comply with the following minimum conditions:~~

~~A.— Hours. Outdoor Events shall not open prior to 9 a.m. and shall close by 10 p.m.; provided, however, that Outdoor Events in non-residential areas shall close by 11 p.m. on Fridays and Saturdays. Permitted hours of operation may be extended if the applicant demonstrates good cause for the extension and demonstrates that the extended hours will not adversely impact owners or users of, or allowed uses on, surrounding properties.~~

~~B.— Toilet Facilities. Adequate toilet facilities shall be provided. Adequate toilet facilities can include the use of portable toilets with portable hand washing stations. Based upon the number of attendees, the requirement is one portable toilet per 50 persons and shall include a portable hand washing station that is stocked with water, paper towels and hand soap. A waste receptacle shall be located near the hand washing station for waste paper towels. A minimum of one ADA compliant portable toilet is required if portable toilet facilities are used. Permanent public or common use toilets shall comply with the Federal ADA accessibility guidelines. Use of toilet facilities connected to the Nevada County Sanitation District system must be approved in writing in advance of any Outdoor Event.~~

~~C.— Solid Waste Disposal. The applicant and property owner shall provide for the collection of solid waste and litter. Separate containers shall be provided for the collection of recyclable materials. All solid waste, litter and recyclable materials shall be removed from the site within twenty four (24) hours following the event. For multiple day events, the grounds shall be maintained during each day of the event with no on-site accumulations which would create a nuisance or pose a health hazard. All solid waste must be deposited at the County transfer station by a County approved garbage hauler and all recyclable materials conveyed to an approved recycling center. Event related~~

~~litter, posters and other signage and debris shall be removed from surrounding lands and roads within twenty four (24) hours following the event.~~

~~D.— Compliance with County Building Codes. All structures, including tents and other temporary structures, and electrical work shall be permitted and installed in compliance with the County Building Code and shall comply with the setback requirements in the County Land Use and Development Code.~~

~~E.— Lighting. All temporary lighting shall be shielded, directed away from property lines and located as far away from adjacent properties as reasonably possible so as to minimize light and glare impacts to adjacent properties and the surrounding neighborhood.~~

~~F.— Overnight Camping Facilities. No overnight camping or campfires are allowed in association with Outdoor Events.~~

~~G.— Parking and Traffic Circulation. Outdoor Events shall comply with the approved Parking and Traffic Circulation Plan. Vehicles shall not be parked in any manner that would create a traffic hazard or interfere with the ingress or egress of emergency vehicles as determined by the Community Development Agency, Sheriff or the Local Fire Official.~~

~~H.— Noise. Outdoor Events shall comply with the approved Noise Mitigation Plan. Noise levels generated by Outdoor Events shall not exceed the standards set forth in Table L-II 4.1.7 (Exterior Noise Limits) of the Nevada County Zoning Ordinance applicable to the Land Use Category and Zoning District for the premises on which the outdoor event will be held. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

Table L-II 4.1.7

~~I.—Days. Outdoor Events shall have a maximum length of two (2) days, or 48 hours, per event. The maximum length of the event may be extended if the applicant demonstrates good cause for the extension and demonstrates that the extended days will not adversely impact owners or users of, or allowed uses on, surrounding properties.~~

~~J.—Frequency. No more than three (3) outdoor events shall occur per month and shall not occur on more than three (3) consecutive weekends regardless of the month in which they occur. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.9 Processing Application; Bonds; Appeals~~

~~A.—Upon receipt of a complete application and application fee, the Community Development Agency shall distribute copies of the application to all other affected public agencies and County departments, together with a request for their input and comments. If administratively possible, all responses shall be due within eighteen (18) days from the date the application is deemed complete. Thereafter, the Community Development Agency shall promptly issue a permit for an Outdoor Event if the Community Development Agency determines, based the comments received and any other relevant evidence, that the Outdoor Event can be conducted in a manner which will not jeopardize the public's health, safety and welfare.~~

~~B.—The Community Development Agency shall impose conditions on the issuance of any permit consistent with the requirements in Section G-V 2.8, together with any such conditions as the Community Development Agency or Sheriff determines are reasonably necessary to protect the public health, safety and welfare.~~

~~C.—The Community Development Agency shall notify the applicant in writing of the issuance or denial of a permit. If the Community Development Agency denies an application for a permit, the written notification shall include the basis for the decision. Whenever administratively possible, the Community Development Agency shall make the notification no later than thirty (30) days after the date the application was determined to be complete. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G V 2.10 Effective Date of Permit; Separate Permit Required for Each Day; Permit Non-Transferable~~

~~A.— An Outdoor Event permit shall be valid only for the date or dates stated on the permit. A permit licensing fee in accordance with the fee adopted by Resolution by the Board of Supervisors shall be due prior to issuance of the permit. The Community Development Agency may authorize a maximum of eight (8) separate Outdoor Events per property per 12-month period.~~

~~B.— The Community Development Agency may renew an Outdoor Event permit for an event that is held on an annual basis without following the procedures of this Article if: (a) the permit holder, the location of the Outdoor Event and the owner of the property on which the Outdoor Event will be held remain the same; (b) the Outdoor Event will be substantially the same as it was in prior years; (c) there is no history of substantiated complaints and/or calls for law enforcement services in connection with the prior Outdoor Events or the location at which the Outdoor Event is being held; and (d) the permit holder provides a Primary Contact Person, Insurance Policy, Statement of Responsibility and Consent to Enter in accordance with Section G V 2.7, in conjunction with a request to renew the permit. A request to renew an Outdoor Event permit shall be made in writing at least thirty (30) days prior to the event and shall be accompanied by a renewal permit fee in an amount approved by resolution of the Board of Supervisors.~~

~~C.— No Outdoor Event permit shall be transferable to another person or entity, or removable to another location, date or time. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G V 2.11 Commencement of Event; Inspection Required; Re-inspection Fee~~

~~Prior to commencement of the Outdoor Event, the applicant shall call the Community Development Agency and the Local Fire Official for an inspection of the event site to assure compliance with all permitting conditions. If the Community Development Agency, Sheriff, the Local Fire Official or other County official find that any conditions of the Outdoor Event permit or this Article have not been met, said official shall notify the applicant indicating the correction(s) to be made. If it is determined that additional inspections are required, the applicant shall pay a re-inspection fee in accordance with the County's adopted fee schedules for each such additional inspection. The Outdoor Event may not commence until the applicant has submitted all required documentation, complied with any pre-conditions and paid all sums as required by this Article. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G V 2.12 Revocation of Permits and Denial of Future Permits; Failure to Comply with Permit Conditions; Closure of Events~~

~~A.—The Community Development Agency shall have the right to modify or revoke any permit or permits for any of the following causes:~~

~~1.—The applicant fails, neglects or refuses to fulfill any of the requirements and/or conditions imposed upon the granting of an Outdoor Event permit or as otherwise required by this Article.~~

~~2.—The applicant permits the Outdoor Event to be conducted in a disorderly manner.~~

~~3.—The Outdoor Event is being held for an unlawful purpose and/or the applicant violates or attempts to violate any Federal or State law or County code.~~

~~4.—If the Community Development Agency, Sheriff and/or the Local Fire Official determine that due to the scope of the Outdoor Event and the number of safety personnel required to provide protection and traffic control, it is more likely than not that normal public safety protection elsewhere in the County or the local fire protection district cannot be provided continuously and safely for the duration of the Outdoor Event.~~

~~5.—Upon request of the applicant, if the applicant demonstrates that the modification will not adversely impact owners or users of, or allowed uses on, surrounding properties, and either:~~

~~a.—The applicant demonstrates good cause for the modification; and/or~~

~~b.—The modification is necessary due to an unforeseen emergency or act of nature which is outside the applicant's control.~~

~~B.—The Community Development Agency shall have the right to modify, deny or revoke any Outdoor Event permit if it appears, based on competent evidence, that the applicant has made a false, misleading or fraudulent statement of material fact in the permit application, or in any other document required pursuant to this Article. Prior to such denial or revocation, the Community Development Agency shall notify the applicant of the evidence and provide applicant with two (2) business days to rebut said evidence in writing.~~

~~C.—A finding that an applicant has materially violated or defaulted in the performance of any of the provisions in this Section G V 2.12, shall constitute just cause for denying or revoking, or for revoking and reinstating upon suitable conditions, any other permits for future Outdoor Events by that applicant. The finding that a parcel or property has a history of materially violating, or defaulting in the performance of, such provisions, shall constitute just cause for denying or revoking, or for revoking and reinstating upon suitable conditions, any other permits for future events at that location.~~

~~D.—Written notice of a permit revocation or a change in permit conditions shall be personally delivered or sent by the Community Development Agency to the applicant and the property owner at their respective addresses given in the application. Such revocation shall become effective immediately after being ordered by the Community Development Agency.~~

~~E.—The Community Development Agency or Sheriff may suspend operation and close any Outdoor Event prior to the expiration of an Outdoor Event permit when, a shutdown becomes necessary to prevent injury to person or persons and/or damage to property, or the continued operation of the Outdoor Event constitutes an immediate and serious threat to the health or safety of persons or property. For purposes of this section, “an immediate and serious threat to health or safety” includes, but is not limited to, the occurrence of a riot, major disorder or serious breach of the peace; the occurrence of a public disaster, calamity, fire or other emergency; excessive calls for service related to assaults, battery, disorderly conduct and the like; overcrowding or allowing significantly more attendees at the event than approved under the Outdoor Event permit; or other gross or willful violations of federal, state or local law which create an immediate and serious risk of damage, injury or death to event participants, surrounding properties, or emergency services personnel.~~

~~F.—The Community Development Agency or Sheriff may immediately terminate, suspend and close any Outdoor Event which fails to obtain or maintain a valid permit in accordance with this Article, or which commences in violation of Section G-V 2.11, above. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.13 Penalties~~

~~Violations of this Article shall be enforced in accordance with Section L-II 5.21 Enforcement and Penalty for Violations of Chapter II: Zoning Regulations of the Land Use and Development Code. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

~~Sec. G-V 2.14 Appeal Process~~

~~An appeal of the determination of the Community Development Agency shall be conducted in accordance with Section L-II 5.12 Appeals of Chapter II: Zoning Regulations of the Land Use and Development Code. The appeal shall not be valid and shall not be processed unless accompanied by an appeal fee in an amount established by resolution of the Board of Supervisors, which may be amended from time to time. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)(Ord. 2482, 10/13/20;~~

~~Sec. G-V 2.15 Other Requirements Not Waived~~

~~Nothing in this Article shall be deemed to waive any other local, state or federal requirements which may apply to the Outdoor Event. (Ord. 2482, 10/13/20; Ord. 2383, 8/26/14)~~

ARTICLE 13 REAL PROPERTY REVENUE TRANSFER TAX

Sec. G-V 13.1 Short Title; Adoption Authority

This ~~Chapter article~~ shall be known as the “Real Property Transfer Tax Ordinance of the County of Nevada”. It is adopted pursuant to Cal. Tax. & Rev. Code §§ 11901 – 11935, Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code.

Sec. G-V 13.2 Imposition; Rate

There is hereby imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the County shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers or any other person or persons by ~~his or~~ their direction when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrances remaining thereon at the time of sale) exceed an amount to be set by Resolution of the Board of Supervisors. ~~one hundred dollars, a tax at the rate of fifty-five cents for each five hundred dollars or fractional part thereof.~~

Sec. G-V 13.3 Payment

The tax imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the County shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers or any other person or persons by their direction when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrances remaining thereon at the time of sale) ~~by Sec. G-V 3.2~~ shall be paid by any person who makes, signs, or issues any document or instrument subject to the tax, or for whose use or benefit the same is made, signed or issued.

Sec. G-V 13.4 Exemptions ~~f~~From Tax - Instruments to Secure Debt

The tax imposed pursuant to this Chapter article shall not apply to any instrument in writing given to secure a debt.

Sec. G-V 13.5 Exemptions ~~f~~From Tax - Public Agencies

Any deed, instrument, or writing to which the United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, is a party shall be exempt from any tax imposed pursuant to this Chapter article when the exempt agency is acquiring title.

Sec. G-V 13.6 Exemptions ~~f~~From Tax - Plans of Reorganization or Adjustment

The tax imposed pursuant to this Chapter article shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment.

- A. Confirmed under the Federal Bankruptcy Act, as amended;
- B. Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision (m) of ~~s~~Sec. 205 of Title 11 of the United States Code, as amended;
- C. Approved in an equity receivership proceeding in a court involving a corporation, as defined in subdivision (3) of ~~s~~Sec. 506 of Title 11 of the United States Code, as amended; or
- D. Whereby a mere change in identity, form or place of organization is effected.

Subdivisions (A) to (D), inclusive, of this section shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of such confirmation, approval or change.

Sec. G-V ~~13.7~~ Exemptions ~~f~~From Tax - Orders of Securities and Exchange Commission

The tax imposed pursuant to this ~~Chapter article~~ shall not apply to the making or delivery of conveyances to make effective any court or regulatory body mandate or order if any. ~~of the Securities and Exchange Commission, as defined in subdivision (a) of Sec. 1083 of the Internal Revenue Code of 1954; but only if~~

- A. The order, ~~of the Securities and Exchange Commission~~ in obedience to which such conveyance is made, recites that such conveyance is necessary or appropriate to effectuate the provisions of state and federal laws. of Sec. 79k of Title 15 of the United States Code, relating to the Public Utility Holding Company Act of 1935;
- B. Such order specifies the property which is ordered to be conveyed;
- C. Such conveyance is made in obedience to such order.

Sec. G-V ~~13~~.8 Exemptions ~~f~~From Tax - Partnerships

A. In the case of any realty held by a partnership, no tax shall be imposed pursuant to this ~~Chapter article~~ by reason of any transfer of an interest in the partnership or otherwise, if

1. Such partnership (or other partnership) is considered a continuing partnership within the meaning of ~~s~~Sec. 708 of the Internal Revenue Code of 1954; and

2. Such continuing partnership continues to hold the realty concerned.

B. If there is a termination of any partnership within the meaning of Sec. 708 of the Internal Revenue Code of 1954, for purposes of this ~~Chapter article~~, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by such partnership at the time of such termination.

C. Not more than one tax shall be imposed pursuant to this ~~Chapter article~~ by reason of a termination described in subdivision (b), and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination.

Sec. G-V ~~13~~.9 City Tax Credited Toward County Tax

If the legislative body of any city in the County imposes a tax pursuant to ~~Cal. Rev. & Tax. Code §§ 11901 – 11935 Part 6.7 of Division 2 of the Revenue and Taxation Code~~ equal to one-half the amount specified in ~~Sec. G-V 3.2 of this Chapter article~~, a credit shall be granted against the taxes due under this ~~Chapter article~~ in the amount of the city's tax.

Sec. G-V ~~13~~.10 Repurchase of Unused Stamps; Stamps to be Accepted in Payment of Tax

The County ~~Clerk~~ -Recorder shall repurchase any unused adhesive stamps or unused Documentary Tax Stamps sold ~~by him~~ prior to July 1, 1968. The County ~~Clerk~~ -Recorder

shall accept in payment of the tax any such stamps affixed to a document offered for recordation and shall cancel the stamps so affixed.

Sec. G-V ~~13~~.11 Administration; Allocation and Distribution of Taxes

The County Clerk - Recorder shall administer this Chapter article and shall also administer any ordinance adopted by any city in the County pursuant to Cal. Rev. & Tax. Code §§ 11901 – 11935 Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code imposing a tax for which a credit is allowed by this Chapter article.

On or before the fifteenth day of the month the County Clerk - Recorder shall report to the County Auditor the amounts of taxes collected during the preceding month pursuant to this section and each such city ordinance.

Sec. G-V ~~13~~.12 Refusal to Record Deed, Instrument, etc., Until Tax is Paid

The Recorder shall not record any deed, instrument or writing subject to the tax imposed by this Chapter article unless the tax is paid. If the party submitting the document so requests, the amount of tax due shall be shown on a separate paper which shall be affixed to the document by the Recorder after the permanent record is made and before the original is returned as specified in Cal. Gov't Code § Sec. 27321. of the Government Code.

Every document subject to tax hereunder which is submitted for recordation shall show on the face of the document or in a separate document the amount of taxes due under this Chapter article and the County Clerk - Recorder may rely thereon.

Every document subject to tax hereunder which is submitted for recordation shall show on the face of the document, or in a separate document, the location of the lands, tenements or other realty described in the document. If such lands, tenements or other realty are located within a city in the County, the name of the city shall be set forth. If such lands, tenements or other realty are located in the unincorporated area of the County of Nevada, that fact shall be set forth.

Sec. G-V ~~13~~.13 Refunds

Claims for refunds of taxes imposed pursuant to this ~~Chapter article~~ shall be governed by the provisions of ~~Cal. Rev. & Tax. Code §§ 5096 – 5170. Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code.~~

Sec. G-V ~~13~~.14 Other Laws Considered in Administration of Tax

In the administration of this ~~Chapter article~~ the Recorder shall interpret its provisions consistently with those Documentary Stamp Tax regulations adopted by the Internal Revenue Service of the United States Treasury Department which relate to the tax on conveyances and identified as Sections 47.4361-1, 47.4361-2 and 47.4362-1 of Part 47 of Title 26 of the Code of Federal Regulations, as the same existed on November 8, 1967, except that for the purposes of this ~~Chapter article~~, the determination of what constitutes “realty” shall be determined by the definition or scope of that term under State law.

Sec. G-V ~~13~~.15 Insufficient Tax; Notice by Recorder; Presentation of Records

Whenever the County ~~Clerk - Recorder~~ has reason to believe that the full amount of tax due under this ~~Chapter article~~ has not been paid, ~~they he~~ may, by notice served upon any person liable therefor, require ~~them him~~ to furnish a true copy of ~~their his~~ records relevant to the amount of the consideration or value of the interest or property conveyed.

Sec. G-V ~~13~~.16 Misrepresentation to Avoid Tax a Misdemeanor

Any person or persons who makes, signs, issues or accepts or causes to be made, signed, issued or accepted and who submits or causes to be submitted for recordation any deed, instrument or writing subject to the tax imposed by this ~~Chapter article~~ and makes any material misrepresentation of fact for the purpose of avoiding all or any part of the tax imposed by this ~~Chapter article~~ shall be guilty of a misdemeanor.

Sec. G-V ~~13~~.17 Operative Date

This ~~Chapter article~~ shall become operative at 12:01 a.m. on January 1, 1968.

Sec. G-V ~~13~~.18 Tax Roll Parcel Number and Location

Each deed, instrument or writing by which lands, tenements or other realty is sold, granted, assigned, transferred, or otherwise conveyed, shall have noted upon it the tax roll parcel number. The parcel number will be used only for administrative and procedural purposes and will not be proof of title and in the event of any conflicts, the stated legal description noted upon the document shall govern. The validity of such a document shall not be affected by the fact that such parcel number is erroneous or omitted, and there shall be no liability attaching to any person for an error in such number or for omission of such number.

If said lands, tenements, or other realty are located within a city in the County, the name of the city shall be set forth. If said lands, tenements, or other realty are located in the unincorporated area of the County, that fact shall be set forth.

The County Clerk - Recorder shall not record any deed, instrument or writing in this section until such information is provided.

ARTICLE ~~24~~ SALES AND USE TAX

Sec. G-V ~~24.1~~ Short Title

This ~~Chapter~~Chapter ~~article~~ shall be known as the Nevada County Uniform Local Sales and Use Tax Ordinance.

Sec. G-V ~~24.2~~ Reserved Purposes of Article

~~The Board of Supervisors of the County hereby declares that this article is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:~~

~~A. To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State.~~

~~B.—To adopt a sales and use tax ordinance 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.~~

~~C.—To adopt a sales and use tax ordinance which imposes a one and one-quarter percent (1-1/4%) 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 California State Sales and Use Taxes.~~

~~D.—To adopt a sales and use tax ordinance 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, minimize the cost of collecting County sales and use taxes and at the same time minimize the burden of recordkeeping upon persons subject to taxation under the provisions of this article.~~

Sec. G-V 24.3 Operative Date; Contract ~~W~~with State

This ~~Chapter article~~ shall become operative on April 1, 1958, and prior thereto this County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax ~~Chapter article~~.

Sec. G-V 24.4 Sales Tax

A. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the County at the rate of one percent (1%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the County of Nevada on and after April 1, 1958 to and including June 30, 1972, and at the rate of one and one-quarter percent (1-1/4%) thereafter.

B. 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 ~~their~~ ~~his~~ 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 Board of Equalization.

1. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of in Cal. Rev. & Tax Code §§ 6025 – 6031, Part 1.5 of Division 2 of the Revenue and Taxation Code of the State, all of the provisions of in Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1 of Division 2 of such Code, as amended and in force and effect on April 1, 1958, applicable to sales taxes are hereby adopted and made a part of this Chapter Section as though fully set forth herein.

2. Wherever, and to the extent that, in Cal. Rev. & Tax Code §§ 6025 – 6031 in Part 1 of Division 2 of the Revenue and Taxation Code, the State is named or referred to as the taxing agency, the County of Nevada shall be substituted therefor. Nothing in this subsection shall be deemed to require the substitution of the name of the County of Nevada for the word “state” when that word is used as part of the title of the State Controller, State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State; nor shall the name of the County be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the County, 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 article; and neither shall the substitution be deemed to have been 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 gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the State under the provisions of in Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1 of Division 2 of the Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the provisions of that Code; and, in addition, the name of the County shall not be substituted for that of the State in in Cal. Rev. & Tax Code §§ Sections 6701, 6702, except in the last sentence thereof in Cal. Rev. & Tax. Code §§; 6711, 6715, 6737, 6797, and 6828, -of the Revenue and Taxation Code, as adopted.

3. If a seller's permit has been issued to a retailer under ~~Section 60767~~ of the California Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this Section.

4. There shall be excluded from the gross receipts by which the tax is measured:

a. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

b. Eighty percent (80%) of the gross receipts from the sale of property to operators of common carriers and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this County.

4.5 There shall be excluded from the gross receipts by which the tax is measured:

a. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

b. Eighty percent (80%) of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside of the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

NOTE: The following language will become operative on the date of any act of the Legislature of the State of California, which amends or repeals and reenacts Cal. Rev. & Tax. Code §§ Sections 7202 and 7203 ~~of the Revenue and Taxation Code~~ to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in those sections as they read on October 1, 1983.

4.5 There shall be excluded from the gross receipts by which the tax is measured:

- a. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.
- b. Eighty percent (80%) of the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.
- c. Eighty percent (80%) of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

Sec. G-V 24.5 Use Tax

A. An excise tax is hereby imposed on the storage, use or other consumption in the County of Nevada of tangible personal property purchased from any retailer on or after April 1, 1958, for storage, use or other consumption in the County at the rate of one percent (1%) of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent (1-1/4%) thereafter. 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.

B. Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of ~~in Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1.5 of Division 2 of the Revenue and Taxation Code of the State~~, all of the provisions of in Cal. Rev. & Tax Code §§ 6025 – 6031. Part 1 of Division 2 of such Code, as amended and in force and effect on April 1, 1985, applicable to use taxes, are hereby adopted and made a part of this Chapter Section as though fully set forth herein.

1. Wherever, and to the extent that, ~~in Cal. Rev. & Tax Code §§ 6025 – 6031. in Part 1 of Division 2 of the Revenue and Taxation Code~~, the State is named or referred to as the taxing agency, the name of this County shall be substituted therefor. Nothing in this

subsection shall be deemed to require the substitution of the name of this County for the word “state” when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State; nor shall the name of the County be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the County, 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 article~~; and neither shall the substitution be deemed to have been 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 storage use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption remains subject to tax by the State under the provisions of in Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the provisions of that Code; and in addition, the name of the County shall not be substituted for that of the State in ~~s~~Sections 6701, 6702, except in the last sentence thereof, Cal. Rev. & Tax. Code §§ Sections 6711, 6715, 67347, 6797 and 6828 ~~of the Revenue and Taxation Code~~, as adopted, and the name of the County shall not be substituted for the word “State” in the phrase “retailer engaged in business in this State” in Cal. Rev. & Tax. Code §§ Section 6203, ~~and nor in the definition of that phrase in Section~~ 6203.

2. There shall be exempt from the tax due under this Section:

a. The amount of any sales or use tax imposed by the State upon a retailer or consumer.

b. The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and County, County, or city in this State.

c. Provided, however, that the storage or use of tangible personal property in the transportation or transmission of persons, property, or communications or in the

generation, transmission or distribution of electricity or in the manufacture, transmission or distribution of gas in intrastate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California shall be exempt from eighty percent (80%) of the tax due under this Chapter S_ection.

3.5. There shall be exempt from the tax due under this section:

a. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

b. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted in accordance with Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and County, County, or city in this state, shall be exempt from the tax due under this ordinance.

c. In addition to the exemptions provided in Cal. Rev. ax. Code §§ Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempt from 80% of the tax.

NOTE: The following language will become operative on the date of any act of the Legislature of the State of California, which amended or repeals and reenacts Cal. Rev. & Tax. Code §§ Sections 7202 and 7203 of the Revenue and Taxation Code to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in those sections as they read on October 1, 1983.

3.5. a. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

b. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted in accordance with Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and County, County, or city in this state, shall be exempt from the tax due under this ordinance.

c. Provided, however, that the storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes is exempted from 80% of the tax.

d. In addition to the exemptions provided in Cal. Rev. & Tax. Code §§ Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempt from 80% of the tax.

Sec. G-V 24.6 Credit Against Payment of Taxes Amount Due Any City

Any person subject to a sales or use tax or required to collect a use tax under this ordinance shall be entitled to credit against the payment of taxes due under this ordinance the amount of sales and use tax due any city in this County, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivisions (1) to (8), inclusive, of subdivision (h) of Cal. Rev. & Tax. Code § Section 7202 of the Revenue and Taxation Code, and other applicable provisions of Cal. Rev. & Tax Code §§ 6025 – 6031 Part 1.5 of Division 2 of that Code.

NOTE: The following language will become operative on the date of any act of the Legislature of the State of California, which amends or repeals and reenacts Cal. Rev. & Tax. Code §§ Sections 7202, -and-7203 of the Revenue and Taxation Code to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in those sections as they read on October 1, 1983.

Sec. G-V 24.6 Credit Against Payment of Taxes Amount Due Any City

Any person subject to a sales or use tax or required to collect a use tax under this ordinance shall be entitled to credit against the payment of taxes due under this ordinance the amount of sales and use tax due any city in this County, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivision ~~(1) to (10), inclusive, of subsection (i) of Section 7202 of the Revenue and Taxation Code,~~ and other applicable provisions of Cal. Rev. & Tax Code §§ 6025 – 6031, Part 1.5 of Division 2 of that Code.

Sec. G-V 24.7 Preventing or Enjoining Collection of Tax

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 this County or against any officer of the State or this County to prevent or enjoin the collection under this Chapter Article or Cal. Rev. & Tax Code §§ 6025 – 6031, Part 1.5 of Division 2 of the Revenue and Taxation Code or of any tax or any amount of tax required to be collected.

Sec. G-V 24.8 Amendments to State Revenue and Taxation Code

All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of this Chapter article* which relate to the sales and use tax and which are not inconsistent with Cal. Rev. & Tax Code §§ 6025 – 6031, Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this Chapter article Ord. 220. (03/13/1958).

~~*Editor's note—Ord. 220, from which this article was derived, was adopted and passed March 13, 1958.~~

Sec. G-V 24.8.1 When Chapter Article May be Made Inoperative (County)

A. Sections ~~G-V~~4.4(b), ~~G-V~~4.5(3.5) and ~~G-V~~4.6(6.5) of this Chapter article shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Cal. Rev. & Tax. Code § Section 401 of the Revenue and Taxation Code, at which time sSections ~~G-V~~4.4(b), ~~G-V~~ 4.5(2) and ~~G-V~~4.6 shall become inoperative.

B. In the event that ~~s~~Sections ~~G-V~~ 4.4(b)(4.5), ~~G-V~~ 4.5(3.5) and ~~G-V~~ 4.6(6.5) of this ~~Chapter article~~ become operative and the State Board of Equalization subsequently adopts an assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by ~~Cal. Rev. & Tax. Code § -Section~~ 401 of the ~~Revenue and Taxation Code~~, ~~s~~Sections ~~G-V~~ 4.4(b)(4), ~~G-V~~ 4.5(2) and ~~G-V~~ 4.6 shall become operative on the first day of the month next following the month in which such higher ratio is adopted, at which time ~~S~~Sections ~~G-V~~ 4.4(b)(4.5), ~~G-V~~ 4.5(3.5) and ~~G-V~~ 4.6(6.5) of this ~~Chapter article~~ shall be inoperative until the first day of the month following the month in which the Board ~~of -Supervisors~~ again adopts an assessment required for local assessments by ~~s~~Section 401 of the ~~California~~ Revenue and Taxation Code at which time ~~s~~Sections ~~G-V~~ 4.4(b) ~~(4.5)~~, ~~G-V~~ 4.5(3.5) and ~~G-V~~ 4.6(6.5) shall again become operative and ~~s~~Sections ~~G-V~~ 4.4(b)(4), ~~G-V~~ 4.5(2) and ~~G-V~~ 4.6 shall become inoperative.

Sec. G-V ~~24.9~~ When ~~Chapter Article~~ May Be Made Inoperative (City)

The provisions of this ~~Chapter article~~ may, by a subsequent ordinance, be made inoperative not less than 60 days, but not earlier than the first day of the calendar quarter, following an increase by any city within this County of the rate of its sales or use tax above the rate in effect at the time this ~~Chapter article~~ was enacted.

ARTICLE ~~35~~ UNIFORM TRANSIENT OCCUPANCY TAX (~~Lodging and Short-Term Rental Tax~~)

Sec. G-V ~~35.1~~ Authority; Title

~~This Chapter Article 5 of Chapter V of the General Code of Nevada County~~ shall be titled the “Uniform Transient Occupancy Tax.” The provisions of ~~this Chapter Article 5~~ are adopted pursuant to, and consistent with, Cal. ~~Rev. & Tax. Code §§ 7280 – 7283.51. Revenue and Taxation Code Sections 7280, et seq.~~

Sec. G-V ~~35.2~~ Definitions

Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance.

A. PERSON means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

B. LODGING FACILITY means any space or shelter or structure, or any portion of any space or shelter or structure which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes, but is not limited to, any hotel, inn, condominium, house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, non-exempt campground, or other similar space or shelter or structure, or portion thereof, as provided for pursuant to Cal. Rev. & Tax. Code § Revenue & Taxation Code Section 7280, or as that Ssection may be amended. “Lodging facility” shall not include an “organized camp” as defined in Cal. Health & Safety Health & Safety Code Section § 18897(a).

C. 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.

D. 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 periods of time extending both prior and subsequent to the effective date of this ordinance may be considered.

E. 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.

F. OPERATOR means the person who is proprietor of the hotel, lodging or short-term rental, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his 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 purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall, however, be considered to be compliance by both.

G. TAX ADMINISTRATOR means the Revenue and Collections Officer of the Nevada County Collections Division.

Sec. G-V ~~53~~.3 Tax Imposed

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent (10%) of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the County which is extinguished only by payment to the operator or to the County. 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 transients' 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.

Sec. G-V ~~35~~.4 Exemptions

No tax shall be imposed upon:

A. Any federal or State of California officer or employee when on official business;

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

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 Tax Administrator.

Sec. G-V ~~35~~.5 Operator's Duties

Each operator shall collect the tax imposed by this ordinance 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 from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

Sec. G-V ~~35~~.6 Annual Registration Certificate

In order that the County will have an accurate record of parties collecting transient occupancy tax, each ~~hotel~~ operator will be required to register as hereinafter provided.

A. Prior to commencing business and annually thereafter during the month of January of each year, each operator of any hotel renting occupancy to transients shall register such hotel with the Tax Administrator and obtain from ~~them~~ ~~him~~ an Annual Registration Certificate to be at all times posted in a conspicuous place on the premises. Registration shall be on a calendar year basis, i.e., from January 1 through December 31, or balance of calendar year in the instance of a mid-year registration. Such Annual Registration Certificate shall, among other things, state the following:

1. Name and address of the hotel.
2. Name of the operator.
3. Name and address of owners.

4. Registration Certificate number and date issued.

B. Failure to register prior to commencement of business, or failure to re-register in the month of January in any year of continued operation, as above provided, shall be a misdemeanor.

C. The Registration Certificate shall not be transferable, and shall be returned to the Tax Administrator upon sale of property or cessation of business along with the final remittance of transient taxes due.

D. The operator named on the face of this Registration Certificate shall be responsible to collect from transients the transient occupancy tax and remitting such tax to the Tax Administrator. 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 in this County.

E. Notwithstanding the provisions of ~~Section G-V~~ 5.6(a), the Tax Administrator may waive the registration requirement for any year where the operator has filed its initial registration during the last six calendar months of the immediately preceding year.

Sec. G-V ~~35~~.7 Reporting and Remitting

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 Tax Administrator, make a return to the Tax Administrator, on forms provided by him, 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 of the tax collected shall be remitted to the Tax Administrator. The Tax Administrator may establish shorter reporting periods for any certificate holder if ~~they deem~~ ~~he deems~~ it necessary in order to ~~insure~~ ~~ensure~~ collection of the tax and ~~they~~ ~~he~~ 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 ordinance shall be held in trust for the account of the County until payment thereof is made to the Tax Administrator.

Sec. G-V ~~35~~.8 Penalties and Interest

A. ORIGINAL DELINQUENCY. Any operator who fails to collect and remit any tax imposed by this ordinance within the time required shall pay a penalty of 10% of the amount of the tax in addition to the amount of the 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 10% of the amount of the tax in addition to the amount of the tax and the 10% penalty first imposed.

C. FRAUD. If the Tax Administrator determines that the nonpayment of any remittance due under this ordinance is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this section.

D. INTEREST. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this ordinance shall pay interest at the rate of one and one-half percent (1-1/2%) per month on the unpaid balance of the tax, including 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.

Sec. G-V ~~35~~.9 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 ordinance, any report and remittance of said tax or any portion thereof required by this ordinance, 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 ordinance

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 the tax, interest and penalties provided for by this ordinance. In case such determination is made, the Tax Administrator shall give a notice of the amount so assessed by serving it personally or depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of business. Such operator may within twenty (20) 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 fifteen (15) 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 payable after fifteen (15) days unless an appeal is taken as provided in ~~Section G-V~~ Section 35.10.

Sec. G-V 35.10 Appeal

Any operator aggrieved by any decision of the Tax Administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Supervisors by filing a notice of appeal with the Clerk of the Board of ~~S~~supervisors within fifteen (15) days of the serving or mailing of the determination of tax due. The Board of Supervisors shall fix a time and place for hearing such appeal, and the Clerk of the Board of Supervisors shall give not less than fifteen (15) days written notice to such operator at ~~their~~ his last known place of address. The findings of the Board of Supervisors shall be final and conclusive and shall be served upon the appellant 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.

Sec. G-V 35.11 Records to be Retained

It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this ~~Chapter article~~ to keep and preserve, for a period of five years, all records that may be necessary to determine the amount of such tax as ~~they~~ he may

have been liable for the collection of and payments to the County under this ordinance. As a minimum, the records deemed necessary for this determination shall be a chronological cash journal showing tax and room rates separately, or other comparable means of summarizing the operator's monthly or quarterly revenue, supported by room registrations, which may, with reasonable effort, be identified with the revenue summary. These records shall be available, at all reasonable times, for inspection by the County Tax Collector or Auditor-Controller. Performance of an audit does not waive the County's right to any tax or the five-year requirement of preserving records.

Sec. G-V ~~35~~.12 Refunds

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the county under this ordinance, it may be refunded as provided in subsections B and C of this ~~S~~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 Tax Administrator within three years of the date of payment. The claim shall be on forms provided by the Tax Administrator.

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 Tax Administrator that the person from whom the tax has been collected was not a transient; 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 transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the County by filing a claim in the manner provided in subsection A of this ~~S~~section, but only when the tax was paid by the transient directly to the Tax Administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the Tax Administrator that the transient 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 ~~their~~ ~~his~~ right thereto by written records showing entitlement thereto.

Sec. G-V ~~35~~.13 Actions to Collect

Any tax required to be paid under the provisions of this ~~Chapter Article~~ shall be deemed a debt owed by the operator who was responsible for the collection and remittance thereof. Any person owing money to the County under the provisions of this ~~Chapter Article~~ shall be liable to an action brought in the name of the County of Nevada for the recovery of such tax and subsequent penalties.

Sec. G-V ~~35~~.13.1 Tax Lien

A. The Tax Administrator is authorized to record a Certificate of Delinquency of Transient Occupancy Tax Lien with the Nevada County Clerk-Recorder against an operator who fails to remit taxes, penalties, or interest due under this ~~Chapter Article~~ within the times required herein. The Certificate of Delinquency of Transient Occupancy Tax Lien may be filed by the Tax Administrator:

1. Twenty (20) days after the serving or mailing of the notice required by ~~sSection G-V~~ 5.9, if the operator does not file the application for a hearing permitted to be filed by ~~sSection G-V~~ 5.9.
2. If the operator files the application permitted to be filed by ~~sSection G-V~~ 5.9, twenty (20) days after the Tax Administrator's determination of the amount of tax to be remitted pursuant to ~~sSection G-V~~ 5.9, unless the operator files an appeal pursuant to ~~sSection G-V~~ 5.10.
3. If the operator files an appeal pursuant to ~~sSection G-V~~ 5.10, twenty (20) days after service of the Board of Supervisor's findings pursuant to ~~sSection G-V~~ 5.10.

The Certificate of Delinquency of Transient Occupancy Tax Lien shall be filed within three (3) years after the tax becomes due. The Certificate of Delinquency of Transient Occupancy Tax Lien shall specify the amount of tax and penalties due, the name and last known address of the operator liable for the same, and a statement that the Tax Administrator has complied with all provisions of this ~~Chapter Article~~ with respect to the computation and levy of the tax owed by the operator. From the time of the recording of the Certificate of Delinquency of Transient Occupancy Tax Lien, the amount required to be paid, together with penalties, constitutes a lien upon all real property in the County

owned by the operator or thereafter acquired before the lien expires. The lien has the force, effect, and priority of a judgment lien and shall continue for ten (10) years from the filing of the Certificate of Delinquency of Transient Occupancy Tax Lien, unless sooner released or otherwise discharged. Within ten (10) years of the date of the recording of the Certificate of Delinquency of Transient Occupancy Tax Lien (or within ten (10) years of the date of the last extension of the lien), the Tax Administrator may extend the lien by filing for record a new certificate in the office of the Nevada County Clerk-Recorder, and, from the time of filing, the lien under the original Certificate of Delinquency of Transient Occupancy Tax Lien shall be extended for an additional ten (10) years, unless sooner released or otherwise discharged. The lien shall not be removed until the delinquent taxes, penalties for delinquency, and costs of collection are fully paid, or the property is sold for payment of the delinquent taxes, penalties for delinquency, and costs of collection.

B. At any time within three (3) years after the recording of a Certificate of Delinquency of Transient Occupancy Tax Lien under Subsection (A) above, the Tax Administrator may issue a warrant directed to any sheriff for the enforcement of the lien and the collection of any tax and penalties required to be paid the County under this Chapter Article. The warrant shall have the same effect as a writ of ~~execution, and execution and~~ be executed in the same manner and with the same effect as a levy and sale pursuant to a writ of execution. The Tax Administrator may pay or advance to the sheriff such fees, commission, and expenses for services as are provided by law for similar services pursuant to a writ of execution.

C. In lieu of issuing a warrant under Subsection (B), at any time within the three (3) years after a Certificate of Delinquency of Transient Occupancy Tax Lien was recorded under Subsection (A), the Tax Administrator may collect the delinquent amount by seizing, or causing to be seized, any property, real or personal, of the operator and sell any non-cash or non-negotiable property, or a sufficient part of it, at public auction to pay the amount of tax due, together with any penalties, interest, and any costs incurred on account of the seizure and sale. Any seizure made to collect taxes due shall only be of property of the operator not exempt from execution under the provisions of the California Code of Civil Procedure. (Ord. 2204. (05/23/2006))

Sec. G-V 35.14 Violations; Misdemeanor

Any person violating any of the provisions of this ordinance shall be guilty of a misdemeanor and shall be punishable therefore by a fine ~~of not more than five hundred dollars (\$500.00)~~ or by imprisonment in the County jail, ~~for a period of not more than six months~~ or by both such fine and imprisonment.

Any operator or other person who fails or refuses to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Tax Administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor, and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this ordinance to be made, is guilty of a misdemeanor and is punishable as aforesaid.

~~Sec. G-V 5.15 Severability~~

~~If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof. The Board of Supervisors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional.~~

ARTICLE ~~46~~ REASSESSMENT OF DAMAGED OR DESTROYED PROPERTY OR POSSESSORY INTEREST

Sec. G-V ~~46.1~~ Reassessment in Event of Damage by Misfortune or Calamity

Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without ~~their his or her~~ fault, may apply for reassessment of that property in accordance with the provisions of Cal. Rev. & Tax. Code §§ §§ 170 – 198.1 Chapter 2.5 of the Revenue and Taxation Code (commencing with Revenue and Taxation Code Section 170). The Assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed.

To be eligible for reassessment the damage or destruction to the property must be at least \$5,000 and must have been caused by any of the following:

A. A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if such property was damaged or destroyed by the major misfortune or calamity which caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph “damage” includes a diminution in the value of property as a result of restricted access to the property where such restricted access was caused by the major misfortune or calamity.

B. A misfortune or calamity.

C. A misfortune or calamity which, with respect to a possessory interest in land owned by the state or federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in this paragraph, “misfortune or calamity” includes a drought condition such as existed in this state in 1976 and 1977. Such suspension or restriction shall be considered to be damage to property for purposes of this [Chapter article](#).

Sec. G-V [46.2](#) Application

The application for reassessment may be filed within six months of such misfortune or calamity by delivering to the assessor a written application requesting reassessment showing the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage. The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

Sec. G-V [46.3](#) Assessor’s Duties

A. Upon receiving a proper application, the Assessor shall appraise the property and determine separately the full cash value of land, improvements and personality immediately before and after the damage or destruction. If the sum of the full cash values of the land, improvements and personality before the damage or destruction exceeds the sum of the values after the damage by five thousand dollars (\$5,000) or more, the Assessor shall also separately determine the percentage reductions in value of land,

improvements and personality due to the damage or destruction. The Assessor, in that event, shall reduce the values appearing on the assessment roll by the percentages of damage or destruction computed pursuant to this section.

B. The Assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the Nevada County Assessment Appeals Board ~~Board of Equalization~~ within 14 days of the date of mailing the notice.

Sec. G-V 46.4 Appeal

An appeal of the proposed reassessment to the Nevada County Assessment Appeals Board ~~Board of Equalization~~ may be requested within 14 days of the mailing of the notice of reassessment. If an appeal is requested within the 14-day period, the board shall hear and decide the matter as if the proposed reassessment had been entered on the roll as an assessment made outside the regular assessment period. The decision of the board regarding the damaged value of the property shall be final, provided that a decision of the Nevada County Assessment Appeals Board ~~Board of Equalization~~ regarding any reassessment made pursuant to this section shall create no presumption as regards the value of the affected property subsequent to the date of the damage.

Those reassessed values resulting from reductions in full cash value of amounts, as determined above, shall be forwarded to the Auditor-Controller by the Assessor or the Clerk of the Nevada County Assessment Appeals Board ~~of Equalization~~, as the case may be. The Auditor ~~– Controller~~ shall enter the reassessed values on the roll. After being entered on the roll, such reassessed values shall not be subject to review, except by a court of competent jurisdiction.

Sec. G-V 46.5 Tax Adjustment

When an assessment reduction is entered on the assessment roll as provided in this Chapter article, the taxes due on the property shall be adjusted as follows; provided, however, that the amount of the reduction shall not exceed the actual loss:

The tax rate fixed for property on the roll on which the property so reassessed appeared at the time of the misfortune or calamity, shall be applied to the amount of the reassessment

as determined in accordance with this ~~Chapter article~~ and the assessee shall be liable for: (1) a prorated portion of the taxes that would have been due on the property for the current fiscal year had the misfortune or calamity not occurred, such proration to be determined on the basis of the number of months in the current fiscal year prior to the misfortune or calamity; plus, (2) a proration of the tax due on the property as reassessed in its damaged or destroyed condition, such proration to be determined on the basis of the number of months in the fiscal year after the damage or destruction, including the month in which the damage was incurred. If the damage or destruction occurred after March 1 and before the beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the next fiscal year provided, however, if the property is fully restored during the next fiscal year, taxes due for that year shall be prorated based on the number of months in the year before and after the completion of restoration.

Sec. G-V ~~46.6~~ Tax Refunds

Any tax paid in excess of the total tax due shall be refunded to the taxpayer pursuant to ~~Cal. Rev. & Tax. Code §§ 5096 – 5107 Chapter 5 (commencing with Section 5096) of Part 9 of the Revenue and Taxation Code~~ as an erroneously collected tax or by order of the Board of Supervisors without the necessity of a claim being filed pursuant to Cal. Rev. & Tax. Chapter 5 of said Code.

Sec. G-V ~~46.7~~ Assessed Value Prior to Restoration and Reconstruction

The assessed value of the property in its damaged condition, as determined pursuant to this ~~Chapter article~~, compounded annually by the inflation factor specified in subdivision (a) of Section 51 of the California Revenue and Taxation Code, shall be the taxable value of the property until it is restored, repaired, reconstructed or other provisions of the law require the establishment of a new base year value.

If partial reconstruction, restoration, or repair has occurred on any subsequent lien date, the taxable value shall be increased by an amount determined by multiplying the difference between its factored base year value immediately before the calamity and its assessed value in its damaged condition by the percentage of the repair, reconstruction, or restoration completed on that lien date.

Sec. G-V ~~46.8~~ Procedure If No Application Filed

If no such application has been made and the Assessor determines that within the preceding six months a property has suffered damage caused by misfortune or calamity, which may qualify the property owner for relief under an ordinance adopted under this section, the Assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed application within 30 days of notification by the Assessor but in no case more than six months after the occurrence of said damage. Upon receipt of a properly completed, timely filed application, the property shall be reassessed in the same manner as required in subsection ~~G-V~~ 6.3 above.

Sec. G-V ~~46~~.9 Alternative Procedure If No Application Filed

In lieu of ~~S~~section ~~G-V~~ 6.8 above, if no such application is made and the assessor determines that within the preceding six months a property has suffered damage caused by misfortune or calamity, which may qualify the property owner for relief under an ordinance adopted under this section, the assessor may, with the approval of the Board of Supervisors, reassess the property as provided in ~~S~~section ~~G-V~~ 6.3 and notify the last known owner of the property of the reassessment.

Sec. G-V ~~46~~.10 Assessment Upon Completion of Repair, Restoration or Reconstruction

When the property is fully repaired, restored or reconstructed, the Assessor shall make an additional assessment or assessments in accordance with this Section upon completion of the repair, restoration or reconstruction.

A. If the completion of the repair, restoration, or reconstruction occurs on or after March 1, but on or before May 31, then there shall be two additional assessments. The first additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll. The second additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value to be enrolled on the roll being prepared.

B. If the completion of the repair, restoration, or reconstruction occurs on or after June 1, but before the succeeding March 1, then the additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll.

C. On the lien date following completion of the repair, restoration, or reconstruction, the Assessor shall enroll the new taxable value of the property as of that lien date.

D. For purposes of this subdivision, “new taxable value” shall mean the lesser of the property’s: (1) full cash value; or (2) factored base year value or its factored base year value as adjusted pursuant to subdivision (c) of Cal. Rev. & Tax. Code § Revenue and Taxation Code Section 70.

Sec. G-V 46.11 Implementation of Chapter Article

The Assessor may apply Cal. Rev. & Tax. Code §§ 75 – 75.80 Chapter 3.5 (commencing with Section 75) of Part 0.5 of the Revenue and Taxation Code in implementing this Chapter Article, to the extent that chapter is consistent with this Chapter Article.

ARTICLE 57 LIBRARY TRANSACTIONS AND USE TAX

Sec. G-V 57.1 Title

This Chapter Article shall be known as the Nevada County Public Library Transactions and Use Tax Chapter Article of the County of Nevada. The transactions and use tax provisions of this Chapter Article shall be applicable in the incorporated and unincorporated territory of the County of Nevada County. (Ord. 2414., (06/28/2016))

Sec. G-V 57.2 Reserved Purpose of Article

~~The Board of Supervisors of the County of Nevada hereby declares that this Article is adopted to achieve the following, among other, purposes and directs that its provisions be interpreted to accomplish those purposes:~~

~~A.—To adopt a one-quarter of 1 percent (0.25%) retail transactions and use tax pursuant to the provisions of Part 1.6 (commencing with section 7251) and Part 1.7 (commencing with section 7280) of Division 2 of the Revenue and Taxation Code, and as specifically authorized by section 7286.59 of the Revenue and Taxation Code;~~

~~B.—To adopt a retail transactions and use tax article which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code;~~

~~C.—To adopt a retail transactions and use tax article which imposes a tax and provides a measure for it that the Board of Equalization can administer and collect 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 California Sales and Use Taxes;~~

~~D.—To adopt a retail transactions and use tax article which can be administered in a manner which will be, to the greatest degree possible, consistent with the provisions of Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, reduce the cost of collecting the transactions and use taxes and simultaneously reduce the burden of record keeping upon persons subject to taxation under the provisions of this Article;~~

~~E.—To adopt a retail transactions and use tax article that provides for funding public library acquisition, programs and operations within Nevada County. (Ord. 2414, 6/28/16)~~

Sec. G-V 57.3 Use of the Tax; Annual Report

A. All revenues from the tax shall be deposited into a special fund and used exclusively to fund projects and purposes described in the Expenditure Plan set forth in ~~Section G-V~~ 7.4. Such revenues shall be used only to supplement existing Library ~~funding, and funding and~~ shall not be used to supplant existing funding for the support of County of Nevada library services.

B. Pursuant to Cal. Gov't Code § ~~Government Code sections~~ 50075.1 – 50077.5, ~~et seq.~~, the County's Chief Fiscal Officer shall file a report annually with the Board of Supervisors regarding the amount of tax revenue collected and expended, and the status of any project funded by the tax revenue pursuant to the Expenditure Plan. (Ord. 2414, 06/28/2016)

Sec. G-V ~~57~~.4 Expenditure Plan

The Expenditure Plan is designed to provide and continue to improve library services by accomplishing the specific projects listed below with the revenues from the transactions and use tax generated over the voter-approved period. The expenditure plan preserves the existing libraries, enhances services and collections at the libraries, and extends branch library services to the served and unserved areas of the County. An annual expenditure plan for the use of funds allocated to library services shall be reviewed and adopted by the Board of Supervisors prior to July 1 of each year.

The specific projects for which the revenues from the transactions and use tax shall be expended are contingent upon total revenue received and allocated as follows:

A. OPEN HOURS: Extend hours at Library locations in response to needs and desires of Library users.

B. PROGRAMS AND SERVICES FOR CHILDREN AND TEENS: Increase children's services at all age levels and at all circulating library branches, including for the Summer Reading Program. Provide after school programs, homework help, and reference services for students at circulating branches in response to needs and desires of Library users.

C. LIBRARY MATERIALS: Increase books and other materials for all ages and replace worn and out-of-date items at all library locations. Continue to include a variety of formats, such as DVDs, audiobooks, eBooks, and online resources.

D. INFORMATION AND TECHNOLOGY ACCESS: Provide current information services and products in libraries and for remote access. Keep ~~apace~~ pace with changing and emerging technologies. Increase and improve public access to computers, high-speed broadband, and other technologies such as 3D printers, tablets, video conferencing, software, etc. Provide technology and digital literacy based educational classes for all ages.

E. SERVICES FOR SENIORS AND LIBRARY USERS WITH DISABILITIES: Improve the accessibility of library locations, services, and materials for seniors and library users with disabilities. Offer a variety of library materials and services in order to be inclusive of the needs of all library users.

F. LIBRARY SERVICE LOCATIONS: Establish, move or add library service locations in areas where the demand for services and cost effectiveness is warranted. Improve and enhance current service locations to meet community needs and the objectives listed in this expenditure plan.

G. CITIZENS OVERSIGHT COMMITTEE: A Citizens Oversight Committee will be appointed by the Board of Supervisors consisting of members of the public interested in the continued operation of the public libraries. The purpose of the Committee will be to ensure that the proceeds of the library sales tax are appropriated in accordance with the Expenditure Plan set forth in this Section. Such Committee shall serve without compensation.

H. The County Librarian will meet with representatives of the County's Eastern and Western Friends of the Library organizations to develop and propose an equitable and fair fiscal plan for the operation of the libraries and the proceeds of the tax. (Ord. 2414.5 (06/28/2016))

Sec. G-V 57.5 Contract with State

Before the Operative Date, the County of Nevada will contract with the State Board of Equalization to perform all functions incident to the administration and operation of this Chapter Article; provided, that if the Nevada County Library has not contracted with the State Board of Equalization before the Operative Date, it will nevertheless reach an agreement, with the operative date to be the first day of the first calendar quarter following the execution of the contract. (Ord. 2414.5 (06/28/2016))

Sec. G-V 57.6 Transactions Tax Rate

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of one-quarter of one percent (0.25%) of the gross receipts of any retailer from the sale of all

tangible personal property sold at retail in the territory on and after the Operative Date. (Ord. 2414.5, [\(06/28/2016\)](#))

Sec. G-V [57.7](#) Place of Sale

For the purposes of this [Chapter Article](#), 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 ~~their 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, despite the place to which delivery is made. In the event a retailer has no permanent 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. (Ord. 2414.5, [\(06/28/2016\)](#))

Sec. G-V [57.8](#) Use Tax Rate

An excise tax is imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this [Chapter Article](#) for storage, use or other consumption in the territory at the rate of one-quarter of 1 percent (0.25%) 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 despite the place to which delivery is made. (Ord. 2414.5, [\(06/28/2016\)](#))

Sec. G-V [57.9](#) Adoptions of Provisions of State Law

Except as otherwise provided in this [Chapter Article](#) and to the extent that they are inconsistent with the provisions of [Cal. Rev. & Tax. Code §§ 6001 – 7176](#) ~~Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code~~ are adopted and incorporated by this reference. (Ord. 2414.5, [\(06/28/2016\)](#))

Sec. G-V [57.10](#) Limitations on Adoption of State Law and Collection of Use Taxes

A. In adopting the provisions of ~~Part 1 of Division 2 of the~~ [Cal. Rev. & Tax. Code §§ Revenue and Taxation Code 6001 - 7176](#), wherever the State of California is named or referred to as the taxing authority, the name of this County shall be substituted for it. However, the substitution shall not be made when:

1. The word “State” is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California.

2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee of it rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ~~Chapter Article~~.

3. In those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the substitution would be to:

a. 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 remain subject to tax by the State under the provisions of ~~Cal. Rev. & Tax. Code §§ 6001 – 7176; Part I of Division 2 of the Revenue and Taxation Code;~~

b. 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 that code.

4. In ~~Cal. Rev. & Tax. Code §§ sections~~ 6701, 6702 (except in the last sentence), 6711, 6715, 6737, 6797 or 6828, ~~of the Revenue and Taxation Code.~~

B. The word “County” will be substituted for the word “State” in the phrase “retailer engaged in business in this State” in ~~Cal. Rev. & Tax. Code § Revenue and Taxation Code section~~ 6203 and in the definition of that phrase in ~~Cal. Rev. & Tax. Code § Revenue and Taxation Code section~~ 6203. (Ord. 2414, (06/28/2016))

Sec. G-V ~~57~~.11 Permit Not Required

If a seller's permit has been issued to a retailer under Cal. Rev. & Tax. Code § Section 6067 of the Revenue and Taxation Code, this Chapter Article shall not require an additional transactor's permit. (Ord. 2414, (06/28/2016))

Sec. G-V 57.12 Exemptions and Exclusions

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law of the amount of any state administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property other than fuel or petroleum products to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of California, the United States, or any foreign government.

2. Sales of property to be used outside the County of Nevada which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or their his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, delivery to a point outside the County will be satisfied:

a. With respect to vehicles, other than commercial vehicles subject to registration under Chapter I (commencing with Section 4000) of Division 3 of the Cal. Veh. Code §§ Vehicle Code 4000 - 5506, aircraft licensed according to Cal. Pub. Util Code § Section 21411 of the Public Utilities Code, and undocumented vessels registered under Cal. Veh. Code §§ Chapter 2 of Division 3.5 (commencing with Section 9840) of the Vehicle Code 9840 - 9880, by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, their his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, stating that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price under a contract entered into before the Operative Date.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease before the Operative Date.

5. For the purposes of subsections B.3 and B.4 of this section, the sale or lease of tangible personal property will be deemed not to be obligated under a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There is exempted from the use tax imposed by this ~~Chapter Article~~, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state administered transactions and use tax ordinance;

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operations directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued under the laws of California, the United States or any foreign government. This exemption is in addition to the exemptions provided in Cal. Rev. & Tax. Code §§ sections 6366 and 6366.1 ; of the Revenue and Taxation Code;

3. If the purchaser is obligated to purchase the property for a fixed price under a contract entered into before the Operative Date;

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease before the Operative Date;

5. For the purposes of subsections C.3 and C.4 of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property will be deemed not to be obligated under a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised;

6. Except as provided for in subsection C.7 of this section, a retailer engaged in business in the County will not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer;

7. “A retailer engaged in business in the County” will also include any retailer of the following: vehicles subject to registration under ~~Chapter 1 (commencing with Section 4000) of Division 3 of the Cal. Veh. Vehicle~~ Code §§ 4000 - 4023, aircraft licensed according to ~~Cal. Pub. Util. Code § 21411 section 21411 of the Public Utilities Code~~, or undocumented vessels registered under ~~Chapter 2 of Division 3.5 (commencing with section 9840) of the California~~ Vehicle Code. This retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel or aircraft at an address in the County.

D. Any person subject to use tax under this ~~Chapter Article~~ may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or a retailer liable for a transactions tax under ~~Part 1.6 of Division 2 of the Revenue and Taxation Code~~ Cal. Rev. & Tax. Code §§ 7251 – 7279.6 with respect to the sale to the person of the property, the storage, use or other consumption of which is subject to the use tax. (Ord. 2414, (06/28/2016))

Sec. G-V 57.13 Amendment

All amendments after the Operative Date to Part I of Division 2 of the Revenue and Taxation Code relating to sale and use taxes which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, will automatically become a part of this Chapter Article; provided however, that no such amendment will operate to affect the rate of tax imposed by this Chapter Article. (Ord. 2414.5, (06/28/2016))

Sec. G-V 57.14 Enjoining Collection Forbidden

No injunction or writ of mandate or other legal or equitable process will issue in any suit, action or proceeding in any court against the State of California or the County, or against any officer of the State of California or the County, to prevent or enjoin the collection under this Chapter Article, or Cal. Rev. & Tax. Code §§ 7251 – 7279.6 Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Ord. 2414.5, (06/28/2016))

Sec G-V 57.15 Use of the Taxes

Any and all transactions and use taxes shall be used exclusively for County-wide library programs and operations as such is set forth in the Expenditure Plan established by section G-V 7.4. (Ord. 2414.5, (06/28/2016))

Sec. G-V 57.16 Implementing Policies and Regulations

Upon approval of this Chapter Article, or any amendments thereto, by two-thirds of the voters, the public libraries within Nevada County may adopt policies and regulations and take such other action as may be necessary for the implementation of the transactions and use tax authorized by this Chapter Article. (Ord. 2414.5, (06/28/2016))

Sec. G-V 57.17 Effective and Operative Dates

A. This Chapter Article shall relate to the levying and collecting of a County Transactions and Use tax and shall take effect as provided by law. This Chapter Article shall take effect according to law only if at least two-thirds of the electors voting on the measure at the June 2, 1998, election approve the enactment of the Chapter Article. If

approved, the provisions of this ~~Chapter Article~~ authorizing the levy of the one-eighth of 1 percent (0.125%) transactions and use tax will become operative on October 1, 1998.

B. The amendment to this ~~Chapter Article~~ shall take effect according to law only if at least two-thirds of the electors voting on the measure at the November 5, 2002, election approve the amendment ~~of this section to Section G-V 7.17~~. If approved, the amendment of this ~~Chapter Article~~ authorizing the continuation of the one-eighth of 1 percent (0.125%) transactions and use tax through September 30, 2018, shall become effective immediately.

C. The 2016 amendment to this ~~Chapter Article~~ shall take effect according to law only if at least two-thirds of the electors voting on the measure at the November 8, 2016, election approve the proposed Ordinance adjusting the tax rate to one-quarter of 1 percent (0.25%) and extending the tax for an additional 15 years. If approved by the voters, the adjusted tax rate will replace and supersede the existing tax rate as of the Operative Date.

D. The “Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the election approving the imposition of the tax imposed by this ~~Chapter Article~~, such election to be held on November 8, 2016. (Ord. 2414, ~~06/28/2016~~)

Sec. G-V ~~57.18~~ Termination Date

This ~~Chapter Article~~ shall expire fifteen (15) years from the Operative Date. (Ord. 2414, ~~06/28/2016~~)

Sec. G-V ~~57.19~~ Reserved Severability

~~If any section, subsection, sentence, clause or phrase of this Article or the application thereof to any person or circumstances is, for any reason, held to be invalid or unenforceable, then such portion shall be deemed to be a separate, distinct, and independent provision and such invalidity shall not affect the validity of the remaining portions thereof, or the application of such provision to other persons or circumstances.~~
(Ord. 2414, ~~6/28/16~~)

Sec. G-V ~~57~~.20 Actions to Determine Validity of Ordinance, Tax or Related Proceedings

Any action or proceeding wherein the validity of the adoption of the retail ~~T~~ransactions and ~~U~~se tax ordinance provided for in this ~~Chapter Article~~, or any amendments hereto, or any of the proceedings in relation thereto is contested, questioned, or denied, shall be commenced pursuant to ~~Chapter 9 (commencing with section 860) of Title 10 of Part 2 of the Cal. Civ. Proc. §§ Code of Civil Procedure 860 – 870.5~~. Otherwise, the tax, and all proceedings in relation thereto, including the adoption and approval of this ~~Chapter Article~~ by ordinance, shall be held to be valid and in every respect legal and uncontestable. (Ord. 2414~~.5~~ (~~06/28/2016~~))