

Section 3.12.060 City treasurer duties.

The Treasurer of the City of Riverside in his or her capacity as Tax Collector and/or tax receiver along with the Finance Director are the officers under the direction of the City Manager responsible for maintaining relations with the County of Riverside for the purpose of administering the tax imposed by this ordinance and receiving and accounting for the funds collected thereunder. (Ord. 6376 § 1, 1997; Ord. 3482 § 6, 1967)

Section 3.12.070 City Manager duties.

If the County of Riverside does not collect the tax due under this ordinance, then the City Manager or his or her designated person shall have the power and duty to enforce all provisions of this ordinance. The City tax is due prior to recordation with the County of Riverside of any written instrument subject to this tax, and the City may make an assessment for taxes not paid in the manner provided for such liens or any resolutions of the City of Riverside providing for such assessments and/or any refunds deemed appropriate by the City of Riverside. (Ord. 6376 § 1, 1997; Ord. 3482 § 7, 1967)

Section 3.12.080 Refund claims.

Claims for refund of taxes imposed pursuant to this chapter shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code of the State of California. (Ord. 6376 § 1, 1997; Ord. 3482 § 8, 1967)

Section 3.12.090 Filing.

Upon its adoption, the City Clerk shall file two copies of the ordinance codified in this chapter with the County Recorder. (Ord. 6376 § 1, 1997; Ord. 3482 § 9, 1967)

Section 3.12.100 Operative date.

The tax codified in this chapter became operative on September 1, 1991. (Ord. 6376 § 1, 1997; Ord. 3482 § 10, 1967)