Title 3

REVENUE AND FINANCE

Chapters:

3.02	FISCAL YEAR
3.04	TRANSFER OF TAXES
3.08	TRANSACTION AND USE TAX
3.12	DOCUMENTARY STAMP TAX
3.14	UTILITY USER'S TAX
3.16	CENTRALIZED PURCHASING SYSTEM
3.24	REPORT AND ACCOUNTING FORMS
3.28	WARRANTS*
3.30	FEE AND SERVICE CHARGE REVENUE/COST COMPARISON SYSTEM
3.31	ADMINISTRATIVE CHARGES
3.36	FUNDS
3.38	MOBILE SOURCE AIR POLLUTION REDUCTION PROGRAMS
3.40	ISSUANCE AND SALE OF REVENUE BONDS
3.44	IMPROVEMENT BONDS
3.46	DOWNTOWN PARKING AND BUSINESS IMPROVEMENT AREA
3.48	ARLINGTON BUSINESS IMPROVEMENT DISTRICT
3.49	AUTO CENTER BUSINESS IMPROVEMENT DISTRICT

Chapter 3.02

FISCAL YEAR

Section:

3.02.010 Designated.

Section 3.02.010 Designated.

The fiscal year of the City government shall begin on the first day of July of each year and end on the thirtieth day of June of the following year. (Ord. 5000 § 1, 1982)

Chapter 3.04

TRANSFER OF TAXES

Section:

3.04.010 Transfer of certain City tax functions to County.

Section 3.04.010 Transfer of certain City tax functions to County.

The duties of the assessor and tax collector of the City, relating to the assessing and collecting of City taxes, shall be hereafter performed for the fiscal year ending June 30, 1931, and until this section is repealed, by the County assessor and County tax collector in the manner and as provided by an act of the legislature of the State, entitled "An Act to Provide for the Levy and Collection of Taxes by and for the use of Municipal Corporations and Cities Incorporated Under the Laws of the State of California, Except Municipal Corporations of the First Class, and to Provide for the Consolidation and Abolition of Certain Municipal Offices and to Provide that their Duties May be Performed by Certain Officers of the County, and Fixing the Compensation to be Allowed for Such County Officers for the Services so Rendered to Such Municipal Corporation," approved March 27, 1895, and amendments thereto, as the same now exists or may be hereafter amended, and the City does elect to avail itself of the provisions of such act. (Prior code § 30.1)

Chapter 3.08

TRANSACTION AND USE TAX

Sections:

3.08.010 Short title.
3.08.020 Purpose.
3.08.030 Operative Date.
3.08.040 Contract with State.
3.08.050 Transactions Tax Rate.
3.08.060 Place of Sale.
3.08.070 Use Tax Imposed.
3.08.080 Adoption of Provisions of State Law.
3.08.090 Limitations on Adoption of State Law and Collection of Use Taxes.
3.08.100 Seller's Permit.
3.08.110 Exemptions and Exclusions.
3.08.120 Amendments.
3.08.130 Enjoining Collection Forbidden.
3.08.140 Severability.
3.08.150 Effective Date.
3.08.160 Termination Date.

Section 3.08.010 Short title.

This chapter shall be known as the "Transaction and Use Tax Ordinance" of the City. (Ord. 7354 § 2, 2016; Ord. 2517 § 1, 1957)

Section 3.08.020 Purpose.

The City Council hereby declares that this chapter 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 impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore 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 retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance. (Ord. 7354 § 2, 2016; Ord. 3007 § 1, 1961; Ord. 2517 § 2, 1957)

Section 3.08.030 Operative Date.

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth in Section 3.08.150 below. (Ord. 7354 § 2, 2016; Ord. 2517 § 3, 1957)

Section 3.08.040 Contract with State.

Prior to the operative date, the City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract. (Ord. 7354 § 2, 2016; Ord. 3852 § 1, 1971; Ord. 2517 § 4 (part), 1957)

Section 3.08.050 Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in all current and future incorporated territory of the City at the rate of one percent (1%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the City on and after the operative date of this Chapter. (Ord. 7354 § 2, 2016; Ord. 3007 § 2, 1961; Ord. 2517 § 4 (part), 1957)

Section 3.08.060 Place of Sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Ord. 7354 § 2, 2016; Ord. 2517 § 4 (part), 1957)

Section 3.08.070 Use Tax Imposed.

An excise tax is imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this Chapter for storage, use or other consumption in the City at the rate of one percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made. (Ord. 7354 § 2, 2016; Ord. 2517 § 4 (part), 1957)

Section 3.08.080 Adoption of Provisions of State Law.

Except as otherwise provided in this Chapter, and except insofar as they are inconsistent with the provisions of 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 hereby adopted and made a part of this Chapter as though fully set forth herein. (Ord. 7354 § 2, 2016; Ord. 4062 § 1, 1973; Ord. 2517 § 4 (part), 1957)

Section 3.08.090 Limitations on Adoption of State Law and Collection of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. 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 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 City or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of 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 Part 1 of Division 2 of the Revenue and Taxation Code, or;

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 said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word “City” shall be substituted for the word “State” in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203. (Ord. 7354 § 2, 2016)

Section 3.08.100 Seller’s Permit.

If a seller’s permit has been issued to a retailer under Section 6067 of the said Revenue and Taxation Code, an additional transactor’s permit shall not be required by reason of this Chapter. (Ord. 7354 § 2, 2016; Ord. 3852 § 2, 1971; Ord. 2517 § 5 (part), 1957)

Section 3.08.110 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 or 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 this State, the United States, or any foreign government.

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

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, 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 pursuant to a contract entered into prior to the operative date of this ordinance.

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 prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to 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 are exempted from the use tax imposed by this Chapter, the storage, use or other consumption in this City 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 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. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Chapter.

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 prior to the operative date of this Chapter.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to 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 in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City 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 retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. “A retailer engaged in business in the City” shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That 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 City.

D. Any person subject to use tax under this Chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code 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. 7354 § 2, 2016; Ord. 2517 § 5 (part), 1957)

Section 3.08.120 Amendments.

All amendments subsequent to the effective date of this Chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and 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, shall automatically become a part of this Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax or the right to impose and collect this tax by the City by this Chapter. (Ord. 7354 § 2, 2016; Ord. 3007 § 5, 1961; Ord. 2517 § 5 (part), 1957)

Section 3.08.130 Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or 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. 7354 § 2, 2016)

Section 3.08.140 Severability.

If any provision of this Chapter or the application thereof to any person or circumstance is held invalid, the remainder of this Chapter and the application of such provision to other persons or circumstances shall not be affected thereby. (Ord. 7354 § 2, 2016; Ord. 2517 § 6, 1957)

Section 3.08.150 Effective Date.

This Chapter relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately. (Ord. 7354 § 2, 2016; Ord. 2517 § 7, 1957)

Section 3.08.160 Termination Date.

The authority to levy the tax imposed by this Chapter shall expire on March 30, 2036 unless extended by the voters. (Ord. 7354 § 2, 2016)

Chapter 3.12

DOCUMENTARY STAMP TAX

Sections:

3.12.010 Title.
3.12.020 Tax imposed.
3.12.030 Who shall pay tax.
3.12.040 Exemptions.
3.12.050 County recorder duties.
3.12.060 Chief Financial Officer duties.
3.12.070 City Manager duties.
3.12.080 Refund claims.
3.12.090 Filing.
3.12.100 Operative date.

Section 3.12.010 Title.

This chapter shall be known as the "Real Property Transfer Tax Ordinance of the City of Riverside." It is adopted pursuant to the authority contained in Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code of the State of California and Sections 200 and 1107 of the Charter of the City of Riverside. (Ord. 6376 § 1, 1997; Ord. 3482 § 1, 1967)

Section 3.12.020 Tax imposed.

There is hereby imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the City shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or 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) exceeds one hundred dollars, a tax at the rate of fifty-five cents for each five hundred dollars or fractional part thereof. (Ord. 6376 § 1, 1997; Ord. 3482 § 2, 1967)

Section 3.12.030 Who shall pay tax.

Any tax imposed pursuant to Section 3.12.020 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. (Ord. 6376 § 1, 1997; Ord. 3482 § 4, 1967)

Section 3.12.040 Exemptions.

Any tax imposed by this chapter shall not apply to any instrument, deed, writing, transfer or document exempted from taxation by Sections 11921 through 11929 of the California Revenue and Taxation Code. (Ord. 6376 § 1, 1997; Ord. 3482 § 4, 1967)

Section 3.12.050 County recorder duties.

The county recorder shall administer this chapter in conformity with the provisions of Part 6.7 of Division 2 of the Revenue and Taxation Code and the provisions of any county ordinance adopted pursuant thereto and Section 1107 of the Charter of the City of Riverside. (Ord. 6376 § 1, 1997; Ord. 3672 § 1, 1970; Ord. 3482 § 5, 1967)

Section 3.12.060 Chief Financial Officer duties.

The Chief Financial Officer of the City of Riverside in his or her capacity as Tax Collector and/or tax receiver is the officer 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. 7341 § 3, 2016; 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)

Chapter 3.14

UTILITY USER'S TAX

Sections:

3.14.010 Short title.
3.14.020 Definitions.
3.14.030 Telephone user's tax.
3.14.040 Electricity user's tax.
3.14.050 Gas user's tax.
3.14.060 Water user's tax.
3.14.065 Cable television user's tax.
3.14.070 Exemptions.
3.14.080 Collection of tax.
3.14.090 Reporting and remitting.
3.14.100 Penalty.
3.14.110 Actions to collect.
3.14.120 Failure to pay tax--Administrative remedy.
3.14.130 Civil debt.
3.14.140 Records.
3.14.150 Refunds--Overpaid or collected in error.
3.14.160 Refunds--Low income.
3.14.165 Refunds--Agua Mansa enterprise zone.
3.14.166 Refunds--Local enterprise zones.
3.14.170 Imposition of taxes.
3.14.180 Separability.

Section 3.14.010 Short title.

The ordinance codified in this chapter shall be known and cited as the "Utility User's Tax Ordinance." (Ord. 3720 § 18, 1970)

Section 3.14.020 Definitions.

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

"Individual service" means the service of a particular utility which is provided to one service user on one premises, whether provided through multiple metering devices or not.

"Month" means a calendar month.

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

"Service supplier" means a person required to collect and remit a tax imposed by this chapter.

"Service user" means a person required to pay a tax imposed by this Chapter.

"Tax Administrator" means the Finance Director of the City.

"Telephone corporation," "electrical corporation," "gas corporation," "water corporation" and "cable television corporation" shall have the same meanings as defined in Sections 234, 218, 222, 241 and 215.5, respectively, of the Public Utilities Code of the State, as said sections existed on January 1, 1970. "Electrical corporation" and "water corporation" include any

municipality or franchised agency engaged in the selling or supplying of electrical power or water to a service user.

"Consumer Price Index" means the Consumer Price Index for Urban Wage Earners and Clerical Workers for the Los Angeles-Long Beach Standard Metropolitan Statistical Area published by the Bureau of Labor Statistics of the Department of Labor. (Ord. 5049 § 1, 1982; Ord. 4274 § 1, 1976; Ord. 3940 § 1, 1972; Ord. 3720 § 1, 1970)

Section 3.14.030 Telephone user's tax.

A. There is imposed a tax upon every person, other than a telephone corporation, using intrastate telephone communication services in the City. The tax imposed by this section shall be at the rate of six and one-half percent of all charges made for such services and shall be paid by the person paying for such services. The maximum annual telephone user's tax payable by manufacturing and wholesaling businesses taxed in accordance with the business tax rates established by Section 5.04.300(A)(2) of this code for an individual service shall be fifteen thousand dollars for the fiscal year July 1, 1990, to June 30, 1991, and for the following fiscal years there shall be no such maximum tax limit, and all telephone use shall be subject to the tax.

B. As used in this section, "charges" shall not include charges for services paid for by inserting coins in coin-operated telephones, except that where such coin-operated telephone service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or other periodic charge shall be included in the base for computing the amount of tax due; nor shall "telephone communication services" include telephone channel facilities used by a cable television corporation in supplying cable television service to its customers, nor land mobile services or maritime mobile services as defined in Section 2.1 of Title 47 of the Code of Federal Regulations, as such section existed on January 1, 1969.

C. Notwithstanding the provisions of Subsection A of this section, the tax imposed under this section shall not be imposed upon any person for using intrastate telephone communication services to the extent that the amounts paid for such services are exempt from or not subject to the tax imposed by Section 4251 of Title 26 of the United States Code, as such section existed on January 1, 1969, without regard to subsection (b) thereof. (Ord. 5853 § 1, 1990; Ord. 5745 § 1, 1989; Ord. 5049 § 2, 1982; Ord. 4923 § 1, 1981; Ord. 3720 § 2, 1970)

Section 3.14.040 Electricity user's tax.

A. There is imposed a tax upon every person using electrical energy in the City. The tax imposed by this section shall be at the rate of six and one-half percent of the charges made for such energy and shall be paid by the person paying for such energy. "Charges" as used in this section includes charges made for (1) metered energy; and (2) minimum charges for service, including customer charges, service charges, demand charges, standby charges, and annual and monthly charges, but excluding any and all surcharges. The maximum annual electricity user's tax payable by manufacturing and wholesaling businesses taxed in accordance with the business tax rates established by Section 5.04.300(A)(2) of this code for an individual service shall be fifty thousand dollars for the fiscal year July 1, 1990, to June 30, 1991, and for the following fiscal years there shall be no such maximum tax limit, and all electricity use shall be subject to the tax.

B. As used in this section, "using electrical energy" shall not mean the storage of such energy by a person in a battery owned or possessed by him for use in an automobile or other machinery or device apart from the premises upon which the energy was received; provided, however, that the term shall include the receiving of such energy for the purpose of using it in the charging of batteries. The term shall not include electricity used in water pumping by water corporations, nor shall the term include the mere receiving of such energy by an electrical

corporation at a point within the City for resale.

C. There shall be excluded from the base on which the tax imposed in this section is computed, charges made by a municipal light or power department, or electric public utility for electrical energy used and consumed by such department or utility in the conduct of the business of such department or utility. In addition, there shall be excluded from the base on which the tax imposed by this section is computed, the charge for the electricity provided by a municipal light or power department or electric public utility in lieu of the electricity which had previously been self-produced by the user and for which an agreement has been entered into by and between the City and such user to provide for the exemption from the electricity user's tax of the agreed upon level of electrical energy for the term of said agreement.

D. Notwithstanding any other provisions of this chapter, the tax imposed pursuant to this section may be reduced in accordance with the schedule as hereinafter set forth for certain industrial users as may be designated from time to time by resolution of the City Council upon a finding by the City Council that reductions in certain fees, charges or taxes are necessary to retain a major industrial development with no less than five hundred permanent employees within the City and that such retention is in the City's economic best interests or that such industrial user has entered into a contractual arrangement with the City's Public Utilities Department for 69kV electrical service when electric service was not previously provided to such facility. Following the adoption of a resolution of the City Council designating an industrial user as herein provided and establishing the date of commencement of the reduction in the electricity user's tax, the tax shall be payable at the following rates: one-fifth of the then-current rate as set forth in Subsection A of this section during the first year of such reduction commencing on the date designated in the resolution; at two-fifths of the then-current rate as set forth in subsection A during the second year; at three-fifths of the then-current rate as set forth in Subsection A during the third year; and at four-fifths of the then-current rate as set forth in Subsection A during the fourth year. During the fifth year following the date of commencement of the reduction as set forth in the resolution and for each subsequent year thereafter, the tax shall be paid at the then-current rate as set forth in Subsection A of this section. (Ord. 6250 § 1, 1995; Ord. 6249 § 1, 1995; Ord. 5853 § 2, 1990; Ord. 5745 § 2, 1989; Ord. 5049 § 3, 1982; Ord. 5022 § 1, 1982; Ord. 4923 § 2, 1981; Ord. 4424 § 1, 1977; Ord. 3720 § 3, 1970)

Section 3.14.050 Gas user's tax.

A. There is imposed a tax upon every person in the City, other than a gas corporation or electrical corporation using gas in the City which is delivered through mains or pipes. The tax imposed by this section shall be at the rate of six and one-half percent of the charges made for such gas, including minimum charges for service, and shall be paid by the person paying for such gas. The maximum annual gas user's tax payable by manufacturing and wholesaling businesses taxed in accordance with the business tax rates established by Section 5.04.300(A)(2) of this code for an individual service shall be fifteen thousand dollars for the fiscal year July 1, 1990, to June 30, 1991, and for the following fiscal years there shall be no such maximum tax limit, and all gas use shall be subject to the tax.

B. There shall be excluded from the base on which the tax imposed in this section is computed:

1. Charges made for gas which is to be resold and delivered through mains or pipes;
2. Charges made for gas used in the generation of electrical energy by an electrical corporation;
3. Charges made by a gas public utility for gas used and consumed in the conduct of the business of gas public utilities;
4. Charges for gas used in water pumping activities; and
5. Charges for gas used in propelling motor vehicles. (Ord. 5853 § 3, 1990; Ord. 5745 §

3, 1989; Ord. 5049 § 5, 1982; Ord. 4923 § 3, 1981; Ord. 3720 § 4, 1970)

Section 3.14.060 Water user's tax.

A. There is imposed a tax upon every person using in the City water which is delivered through mains or pipes. The tax imposed by this section shall be at the rate of six and one-half percent of the charges made for such water and shall be paid by the person paying for such water. "Charges" as used in this section includes charges made for (1) metered water; and (2) minimum charges for services, including customer charges, service charges, standby charges and annual or monthly charges. The maximum annual water user's tax payable by manufacturing and wholesaling businesses taxed in accordance with the business tax rates established by Section 5.04.300(A)(2) of this code for an individual service shall be fifteen thousand dollars for the fiscal year July 1, 1990, to June 30, 1991, and for the following fiscal years there shall be no such maximum tax limit, and all water use shall be subject to the tax.

B. There shall be excluded from the base on which the tax imposed in this section is computed:

1. Charges made for water which is to be resold and delivered through mains or pipes;

2. Charges made by a municipal water department, water public utility or a County or municipal water district for water used and consumed by such department, utility or district in the conduct of the business of such department, utility or district; and

3. Charges made for water used in the generation of electrical energy by an electrical corporation. (Ord. 5853 § 4, 1990; Ord. 5745 § 4, 1989; Ord. 5049 § 6, 1982; Ord. 4923 § 4, 1981; Ord. 3720 § 5, 1970)

Section 3.14.065 Cable television user's tax.

There is imposed a tax upon every person in the City using cable television service. The tax imposed by this section shall be at the rate of six and one-half percent of the charges made for such services and shall be paid by the person paying for such service. The maximum annual cable television user's tax payable by manufacturing and wholesaling businesses taxed in accordance with the business tax rates established by Section 5.04.300(A)(2) of this code for an individual service shall be fifteen thousand dollars for the fiscal year July 1, 1990, to June 30, 1991, and for the following fiscal years there shall be no such maximum tax limit, and all cable television use shall be subject to the tax. (Ord. 5853 § 5, 1990; Ord. 5745 § 5, 1989; Ord. 5049 § 7, 1982; Ord. 4923 § 5, 1981; Ord. 3940 § 3, 1972)

Section 3.14.070 Exemptions.

Nothing in this chapter shall be construed as imposing a tax upon any person if imposition of such tax upon that person would be in violation of the Constitution of the United States or the Constitution of the State.

There shall also be exempt from the provisions of the tax imposed by this chapter the following:

A. Nonprofit major hospitals which shall be interpreted to mean nonprofit "general acute care hospitals," as the term is defined by Section 1250 of the Health and Safety Code of the State;

B. State accredited institutions of higher learning;

C. Municipally owned facilities operated by the City or leased by the City to a nonprofit corporation;

D. Nonprofit senior citizens housing projects. (Ord. 4923 § 6, 1981; Ord. 3720 § 6, 1970)

Section 3.14.080 Collection of tax.

A. Every person receiving payment of charges from a service user shall collect the amount of tax imposed by this chapter from the service user.

B. The tax shall be collected insofar as practicable at the same time as, and along with the collection of charges made in accordance with the regular billing practice of the service supplier. If the amount paid by a service user is less than the full amount of the charge and the tax which has accrued for the billing period, a proportionate share of both the charge and the tax shall be deemed to have been paid.

C. The duty to collect tax from a service user shall commence with the beginning of the first regular billing period applicable to that person which starts on or after the operative date of the ordinance codified herein. Where a person receives more than one billing, one or more being for different periods than another, the duty to collect shall arise separately for each billing period.

D. A service supplier shall collect taxes imposed by this chapter on all taxable charges without regard for the maximum annual tax and the refund provisions set forth elsewhere in this chapter; however, a service user may apply for refund of taxes under the provisions of Sections 3.14.150 and 3.14.160. (Ord. 3720 § 7, 1970)

Section 3.14.090 Reporting and remitting.

Each service supplier shall, on or before the twentieth of each month make a return to the tax administrator, on forms provided by him, stating the amount of taxes billed by the service supplier during the preceding month. At the time the return is filed, the full amount of tax collected shall be remitted to the tax administrator. The tax administrator is authorized to require such further information as he deems necessary to properly determine if the tax here imposed is being levied and collected in accordance with this chapter. Returns and remittances are due immediately upon cessation of business for any reason.

Where the remittance of taxes collected under this chapter is based upon the estimated percentage of the total amount billed, less uncollectibles and delinquents, the service supplier may submit a payment plan to the tax administrator for his approval. If the tax administrator determines after examining the plan that it is reasonably based on prior system-wide bill collection experience he shall approve the plan. If there is indication to the tax administrator that the payments made are less than ninety-five percent of the actual taxes due, he is authorized to investigate and determine whether the service supplier shall submit a new plan. (Ord. 3720 § 8, 1970)

Section 3.14.100 Penalty.

A. Taxes collected from a service user which are not remitted to the tax administrator on or before the due dates provided in this chapter are delinquent.

B. Penalties for delinquency in remittance of any tax collected or any deficiency determination, shall attach and be paid by the person required to collect and remit at the rate of fifteen percent of the total tax collected or imposed herein.

C. The tax administrator shall have power to impose additional penalties upon persons required to collect and remit taxes under the provisions of this chapter for fraud or negligence in reporting or remitting at the rate of fifteen percent of the amount of the tax collected or as recomputed by the tax administrator.

D. Every penalty imposed under the provisions of this section shall become a part of the tax required to be remitted. (Ord. 3720 § 9, 1970)

Section 3.14.110 Actions to collect.

Any tax required to be paid by a service user under the provisions of this chapter shall

be deemed a debt owed by the service user to the City. Any such tax collected from a service user which has not been remitted to the tax administrator shall be deemed a debt owed to the City by the person required to collect and remit. A service supplier is not liable to the City until the tax is collected from a service user. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount. (Ord. 3720 § 10, 1970)

Section 3.14.120 Failure to pay tax--Administrative remedy.

Whenever the tax administrator determines that a service user has deliberately withheld the amount of the tax owed by him from the amounts remitted to a service supplier, or that a service user has failed to pay the amount of the tax for a period of two or more billing periods, or whenever the tax administrator deems it in the best interest of the City, he shall relieve the service supplier of the obligation to collect taxes due under this chapter from said service users for specified billing periods. The tax administrator shall notify the service user that he has assumed responsibility to collect the taxes due for the stated periods and demand payment of such taxes. The notice shall be served on the service user by handing it to him personally or by deposit of the notice in the United States mail, postage prepaid thereon, addressed to the service user at the address to which billing was made by the service supplier; or should the service user have changed his address, to his last known address. If a service user fails to remit the tax to the tax administrator within fifteen days from the date of service of notice upon him, which shall be the date of mailing if service is not accomplished in person, a penalty of twenty-five percent of the amount of the tax set forth in the notice shall be imposed, but not less than five dollars. The penalty shall become part of the tax herein required to be paid. (Ord. 3720 § 11, 1970)

Section 3.14.130 Civil debt.

The taxes imposed by this chapter shall be civil debts owing to the City from the service user. (Ord. 3720 § 12, 1970)

Section 3.14.140 Records.

It shall be the duty of every person required to collect and remit to the City any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and remittance to the tax administrator, which records the tax administrator shall have the right to inspect at all reasonable times. (Ord. 3720 § 13, 1970)

Section 3.14.150 Refunds--Overpaid or collected in error.

A. Whenever the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the tax administrator under this chapter, it may be refunded as provided in this section.

B. A person required to collect and remit taxes imposed under this chapter 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 service user from whom the tax has been collected did not owe the tax; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the service user or credited to charges subsequently payable by the service user to the person required to collect and remit.

C. No refund shall be paid under the provisions of this section unless the claimant established his right thereto by written records showing entitlement thereto.

D. If the amount of any tax paid is in excess of the maximum amount payable as provided in Sections 3.14.030 through 3.14.060, the tax administrator shall refund the amount overpaid to the service user within sixty days after the service user has established his entitlement to such refund, provided that no refunds under this subsection need be made more frequently than quarter-annually. (Ord. 3720 § 14, 1970)

Section 3.14.160 Refunds--Low income.

A. A refund of not to exceed thirty-five dollars of all taxes due and paid under the provisions of this chapter for utility services rendered on and after July 1, 1988, through March 31, 1989, or for succeeding twelve-month periods of April 1 through March 31, shall be made whenever all of the following occur:

1. The household income of the claimant is less or equal to 150% of the first income level of the current federal poverty guideline using the last preceding federal income tax reporting period to document such income;

2. Claimant makes an application and files a verified claim in writing at the Department of Finance at City Hall for such refund upon a claim form provided by the tax administrator;

3. The claim is approved by the tax administrator as being in conformance with this Section. Only one member of each household may file a claim, and only one claim may be filed for each individual household.

B. The claimant shall be the person in whose name the bills for utilities services were rendered.

C. “Household Income” means the combined income from all sources for all members of a household in which the claimant lives.”

D. The claim for such refund for the preceding period ending on March 31 shall be made only during the filing period of April 1 through June 30 of each year. Claims for utility user's tax refunds must be accompanied by a copy of the utility bills and the street light assessment refund with copies of the property tax bills due December 10 and April 10, together with proof that the bills have been paid by the claimant or some member of the household. No such refund shall be made on any claim filed or postmarked later than the thirtieth day of June. In cases of severe financial hardship, earlier claims for refunds may be filed after full payment of the street light assessment.

E. No refund shall be made to any person for taxes levied on a utility account for which any utility tax is due and outstanding for the period for which refund is claimed or for any prior period. No refund shall be made of any tax which was paid with public assistance or relief funds which included an allowance to pay the tax.

F. Nothing in this section shall be construed to require that any utility company has any obligation to make or furnish, for the purpose of the refund provisions hereof, proof of utility taxes due or utility taxes paid.

Any person qualifying for a low income utility user's tax refund under this section may when applying for such refund make application and receive a one hundred percent refund for any assessment paid by this person under the City-wide 1972 Landscape and Street Light Assessment District established in 1988 by the City of Riverside. (Ord. 7246 § 1, 2014; Ord. 5706 § 1, 1989; Ord. 4923 § 7, 1981; Ord. 4114 § 1, 1974; Ord. 3720 § 15, 1970)

Section 3.14.165 Refunds--Agua Mansa enterprise zone.

A. A refund in accordance with the following schedule of utility user's taxes due and paid under the provisions of this chapter for utility services rendered on or after the operative date of this section shall be made as hereinafter provided to those new industrial or commercial developments located within that portion of the Agua Mansa enterprise zone lying within the corporate limits of the City of Riverside, excluding retail firms, and to those existing industrial or

commercial developments located within that portion of the Agua Mansa enterprise zone lying within the corporate limits of the City of Riverside, excluding retail firms, which have expanded after the operative date of this section and which expansion results in an increase of ten percent in the number of permanent jobs for that business at that location subject to a minimum increase of five additional jobs. The schedule of refunds for each qualifying business is as follows: A refund of seventy-five percent in the first year following the opening of a new business or the expansion of an existing business; a refund of fifty percent in the second year; and a refund of twenty-five percent in the third year. No refunds shall be given in the fourth or any following year.

B. To claim a refund, the claimant must submit a verified claim in writing to the Department of Finance at City Hall upon a form provided by the tax administrator and with such supporting documentation as may be required by the tax administrator to establish the amount of utility user's taxes paid by the claimant for the period claimed, and the commencement date of the "first year" as that term is used herein. A claim for refund shall be submitted annually not later than three months after the close of the year for which such refund is sought. The verified claim must be signed by an authorized officer of the claimant. The claim will be paid in accordance with the City's usual accounting procedures following the approval of the claim by the tax administrator as being in conformance with the provisions of this section.

C. "First year" as used in this section shall mean for a new industrial or commercial development the twelve-month period immediately following the date of commencement of business at the location for which a claim for refund is filed; and for the expansion of an existing business, the twelve-month period immediately following the date the required number of additional employees report to work at the location for which a claim is filed.

D. "Retail firms" as used in this section shall mean those firms or businesses which derive fifty percent or more of its gross receipts from direct and final sales of goods or services to the public.

E. The boundaries of that portion of the Agua Mansa enterprise zone lying within the corporate limits of the City are described as follows:

Beginning at the City limit at the intersection of Market Street and the Santa Ana River, southerly along Market Street to the centerline of Highway 60, thence southwesterly along the centerline of Highway 60 to Spruce Street, thence easterly along Spruce Street to the Southern Pacific Railroad track, thence northerly along the Southern Pacific Railroad track, to the Riverside City limit, thence westerly following the Riverside City limits to Market Street. (Ord. 5427 § 1, 1986)

Section 3.14.166 Refunds--Local enterprise zones.

A. A refund in accordance with the following schedule of utility user's taxes due and paid under the provisions of this chapter for utility services rendered on or after the establishment of a local enterprise zone by resolution of the City Council for the area encompassing said user shall be made as hereinafter provided to those new industrial or commercial developments located within said local enterprise zone, excluding retail firms, creating at least five new permanent jobs and to those existing industrial or commercial developments located within said local enterprise zone, excluding retail firms, which have expanded after the designation of said local enterprise zone which expansion results in an increase of ten percent in the number of permanent jobs for that business at that location subject to a minimum increase of five additional jobs; provided, however, that those businesses seeking to qualify for the reduction will be required to add value to the existing assessed valuation of the subject property by investing at least five hundred thousand dollars over a five-year period in new construction and/or tenant improvements; and further provided that the refunds for those existing industrial or commercial developments which are expanding shall be limited to that portion of the utility user's tax

attributable to such expansion and not to the existing development.

The schedule of refunds for each qualifying business is as follows: a refund of seventy-five percent in the first year following the opening of a new business or the expansion of an existing business; a refund of fifty percent in the second year; and a refund of twenty-five percent in the third year. No refunds shall be given in the fourth or any following year.

B. To claim a refund, the claimant must submit a verified claim in writing to the Finance Department at City Hall upon a form provided by the tax administrator and with such supporting documentation as may be required by the tax administrator to establish the amount of utility user's taxes paid by the claimant for the period claimed, and the commencement date of the "first year" as that term is used herein. A claim for a refund shall be submitted annually not later than three months after the close of the year for which such refund is sought. The verified claim must be signed by an authorized officer of the claimant. The claim will be paid in accordance with the City's usual accounting procedures following the approval of the claim by the tax administrator as being in conformance with the provisions of this section.

C. "First year" as used in this section shall mean for a new industrial or commercial development, the twelve-month period immediately following the date of commencement of business at the location for which a claim for refund is filed; and for the expansion of an existing business, the twelve-month period immediately following the date the required number of additional employees report to work at the location for which a claim is filed.

D. "Retail firm" as used in this section shall mean a firm or business which derives fifty percent or more of its gross receipts from direct and final sales of goods or services to the general public.

E. "Local enterprise zone" shall mean those economically depressed areas of the City so designated as a local enterprise zone from time to time by resolution of the City Council, the boundaries of which are specifically described in said resolution. (Ord. 6168 § 1, 1994)

Section 3.14.170 Imposition of taxes.

The taxes imposed by this chapter shall become imposed as follows:

A. With respect to electricity user's tax as of July 1, 1989, or at the beginning of the first regular billing period thereafter which would not include service prior to July 1, 1989;

B. With respect to water users receiving water from a municipally owned water utility the water user's tax as of July 1, 1989, or at the beginning of the first regular billing period thereafter which would not include water used prior to July 1, 1989;

C. With respect to water user's tax for users receiving water from a non-municipally owned water company, as of July 1, 1989, provided that the tax shall be collected beginning with the first regular billing period on or after August 1, 1989, which billing does not include water used prior to July 1, 1989;

D. With respect to gas user's tax as of August 1, 1989, or at the beginning of the first regular billing period thereafter which would not include service prior to August 1, 1989;

E. With respect to telephone user's tax, said tax shall be imposed as of August 1, 1989, or as soon as practical thereafter which would not include service prior to August 1, 1989;

F. With respect to cable user's tax as of August 1, 1989, or at the beginning of the first regular billing period thereafter which would not include service prior to August 1, 1989. (Ord. 5745 § 6, 1989; Ord. 3720 § 17, 1970)

Section 3.14.180 Separability.

If any section, subsection, sentence, clause, phrase or portion of this chapter is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof. (Ord. 3720 § 16, 1970)

Chapter 3.16

CENTRALIZED PURCHASING SYSTEM

Sections:

3.16.010 System adopted.
3.16.020 Powers and duties of purchasing manager.
3.16.030 Promulgation of rules and regulations.
3.16.040 Department of Public Utilities excepted from operation of chapter.

Section 3.16.010 System adopted.

In order to establish and effectuate a uniform procedure for the handling of purchasing matters; to obtain the most suitable services and commodities at the lowest price; and to promote the best possible means of exercising financial control over expenditures, the following centralized purchasing system is hereby adopted. (Prior code § 2.56)

Section 3.16.020 Powers and duties of purchasing agent.

The purchasing manager, in accordance with pertinent rules and regulations prepared by the City Manager and adopted by the City Council and subject to the limitations imposed by the charter of the City, and by this chapter shall have the power and it shall be his duty to:

A. Purchase or contract for all supplies, materials, equipment and contractual services needed by any and all departments, institutions, boards, commissions and other agencies which derive their support wholly or in part from City funds and which are hereinafter referred to as using agencies;

B. Sell all supplies, materials and equipment not needed for public use or that may have been unsuitable for such use;

C. Transfer between using agencies any supplies, materials and equipment not needed by one such agency but necessary to the operation of another or others. (Ord. 7228 §2, 2013; Prior code § 2.57)

Section 3.16.030 Promulgation of rules and regulations.

The City Manager shall formulate, and from time to time amend, any or all rules and regulations necessary to the operation of this chapter. Such rules and regulations and amendments thereto shall be recommended to the City Council for adoption by it. (Ord. 7228 §5, 2013; Prior code § 2.60)

Section 3.16.040 Department of Public Utilities excepted from operation of chapter.

The Department of Public Utilities shall be excepted from the provisions of this Chapter insofar as the purchase of materials, supplies, equipment or contractual services are peculiar to the needs of that department; provided, however, that in accordance with the purposes of this chapter, cooperative purchasing arrangement may be consummated at any time between that department and the Purchasing division established by this Chapter. (Ord. 7228 § 7, 2013; Prior code § 2.62)

Chapter 3.24

REPORT AND ACCOUNTING FORMS

Sections:

3.24.010 Order to Chief Financial Officer to adopt those required to be made to State Controller.
3.24.020 Departments directed to use forms prescribed by Controller.

Section 3.24.010 Order to director to adopt those required to be made to State Controller.

The Chief Financial Officer is hereby authorized and directed to adopt and use such forms for reports and accounting as shall conform to the form of report and accounting required to be made to the Controller of the State. (Ord. 7341 §3, 2016; Prior code § 2.10)

Section 3.24.020 Departments directed to use forms prescribed by Controller.

All departments of the City are hereby directed to use such forms for reports and accounting as may be prescribed by the Chief Financial Officer in carrying out and making effective the provisions of Section 3.24.010. (Ord. 7341 §3, 2016; Prior code § 2.11)

Chapter 3.28

WARRANTS*

Sections:

3.28.00E Editor's note to Chapter 3.28.
3.28.010 Definitions--Date.
3.28.020 Controller directed to cancel certain warrants.
3.28.030 Chief Financial Officer to refuse payment of cancelled warrants.
3.28.040 List of cancelled warrants--Record of cancellation.
3.28.050 Treasurer to keep record of cancelled warrants presented for payment.

Section 3.28.00E Editor's note to Chapter 3.28.

* For Charter provisions pertaining to the registration of warrants, see Char. § 1112. (Ord. 6393 § 19, 1997)

Section 3.28.010 Definitions--Date.

For the purposes of this chapter, the word "controller" means the Controller of the City; the word "treasurer" means the Chief Financial Officer of the City; the word "warrant" means any claim or demand against the Treasury of the City, or the City, or any department or fund thereof, which has been audited and approved for payment.

"Registered warrants" are expressly excluded from the definition of "warrant" and from the operation of this chapter.

The date which a warrant bears shall be deemed to be the date when it was issued and was payable. (Ord. 7341 §3, 2016; Prior code § 2.1)

Section 3.28.020 Controller directed to cancel certain warrants.

The Controller is authorized and directed to cancel each warrant issued and payable on or after January 1, 1950, which is not presented to the Chief Financial Officer for payment on or before the thirty-first day of December of the second calendar year immediately following the calendar year during which it was issued. The entire calendar year during which the warrant was issued shall be excluded from the computation of time within which a warrant must be presented for payment. (Ord. 7341 §3, 2016; Prior code § 2.2)

Section 3.28.030 Treasurer to refuse payment of cancelled warrants.

The Chief Financial Officer shall refuse payment of each warrant which has been cancelled or should be cancelled for failure of presentation for payment as provided in Section 3.28.020. The Chief Financial Officer shall not incur any liability in person or on his official bond by reason of payment of any warrant which has been cancelled or which should have been cancelled as provided in Section 3.28.020, if such payment was the result of accident, inadvertence or excusable neglect. (Ord. 7341 §3, 2016; Prior code § 2.3)

Section 3.28.040 List of cancelled warrants--Record of cancellation.

The Controller shall prepare a list of cancelled warrants in duplicate annually and shall keep the original of the list in his office and furnish the Chief Financial Officer with the copy of such list. The record of cancelled warrants shall show the serial number of each warrant, together with the date when and the amount for which it was issued, the fund against which it

was issued, the payee, and the date of cancellation.

Such cancellation shall be made on the record or register of claims, demands and warrants, and on the fact of any claim, demand or warrant in the possession of the Auditor. (Ord. 7341 §3, 2016; Prior code § 2.4)

Section 3.28.050 Treasurer to keep record of cancelled warrants presented for payment.

The Treasurer shall keep a record of such cancelled warrants as may be presented to him for payment, and shall include the date of presentation for payment. Copies thereof shall be furnished to the Controller from time to time as requested. (Ord. 7341 §3, 2016; Prior code § 2.5)

Chapter 3.30

FEE AND SERVICE CHARGE REVENUE/COST COMPARISON SYSTEM

Sections:

3.30.010 Findings and intent.
3.30.020 Definitions.
3.30.030 Schedule of Regulation, Products and Services.
3.30.040 Public meeting--Provision of data.

Section 3.30.010 Findings and intent.

A. It is the intent of the City Council to require the ascertainment and recovery of costs reasonably borne from fees, charges and regulatory license fees levied therefor in providing the regulations, products or services hereinafter enumerated in this Chapter.

B. The fees and service charge revenue/cost comparison procedures set forth herein provide a mechanism for ensuring that fees adopted by the City for services rendered do not exceed the reasonable estimated cost for providing the services for which the fees are charged.

C. The adoption of this chapter is exempt from the California Environmental Quality Act (Public Resources Code Sections 2100, *et seq*.), because it approves and sets forth a procedure for determining fees for the purpose of meeting the operating expenses of City departments, as set forth in Public Resources Code Section 21080(b)(8)(A). (Ord. 7065 1, 2010; Ord. 5992 § 1, 1992; Ord. 5891 § 1, 1991)

Section 3.30.020 Definitions.

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

"City Manager" shall mean the City Manager of the City of Riverside.

"Costs reasonably borne" as used and ordered to be applied in this chapter are to consist of the following elements:

1. All applicable direct costs including, but not limited to salaries, wages, overtime, employee fringe benefits, services and supplies, maintenance and operation expenses, contracted services, special supplies, and any other direct expense incurred.

2. All applicable indirect costs including, but not restricted to, building maintenance and operations, equipment maintenance and operations, communications expenses, computer costs, printing and reproduction, vehicle expenses, insurance, debt service, and like expenses when distributed on an accounted and documented rational proration system.

3. Fixed asset recovery expenses, consisting of depreciation charges calculated on the current estimated cost of replacement, divided by the approximate life expectancy of the fixed asset. A further additional charge to make up the difference between book value depreciation not previously recovered and reserved in cash and the full cost of replacement, also shall be calculated and considered a cost so as to recover such unrecovered costs between book value and cost of replacement over the remaining life of the asset.

4. General overhead, expressed as a percentage, distributing and charging the expenses of all staff and support services provided to the entire City organization. Overhead shall be prorated between tax-financed services and fee-financed services on the basis of said percentage so that each of taxes and fees and charges shall proportionately defray such overhead costs.

5. Departmental overhead, expressed as a percentage, distributing and charging the

cost of each department head and his or her supporting expenses as enumerated in subdivisions 1, 2, 3 and 4 of this definition.

6. Debt service costs, consisting of repayment of principal, payment of interest, and trustee fees and administrative expenses for all applicable bond, certificate, note or securities issues or loans of whatever nature or kind. Any required coverage factors or required or established reserves beyond basic debt service costs also shall be considered a cost if required by covenant within any securities ordinance, resolution, indenture or general law applicable to the City. (Ord. 7341 §3, 2016; Ord. 7065 §1, 2010; Ord. 5992 §1, 1992; Ord. 5891 §1, 1991)

Section 3.30.030 Schedule of Regulation, Products and Services.

A. The City Clerk, City Manager, Chief Finance Officer and each City department head, under the direction of the City Manager, shall review annually the regulations, products and services of the City and the fees and service charges imposed by the City or recommended to be imposed by the City, and provide an adjusted fee or charge schedule to the City Council for its consideration so as to recover the percentage of costs reasonably borne as set forth in the Master Fees and Charges Schedule as necessary to provide the listed regulation, product or service:

Regulation, Product or Service

I. CITY CLERK:

1201 City Clerk Document Certification
1202 Candidate Nomination Filing
1203 Municipal Code Book/Supplement Charges
1204 Duplication of Council Meetings
1205 Political Reform Act Late Filing
1206 Candidate Statement Filing
1207 Passport Application
1208 Passport Photo

II. FINANCE:

2301 Transit Permit
2302 Taxicab Franchise Application
2303 Street Vendor Regulation/Permit
2304 Close-Out Sale Regulation/Permit
2305 Bicycle Registration/License
2306 Returned Check (NSF) Processing
2307 New Business Registration/Inspection
2308 Collection Payment Plan

III. COMMUNITY & ECONOMIC DEVELOPMENT - BUILDING:

2601 Building Plan Check
2602 Building Permit and Inspection
2606 Special Inspections
2607 Building Modification/Alternate Materials Review
2608 Appeal of Building Official
2609 Building Document Archiving
2610 Special Deputy Registration
2611 Other

IV. COMMUNITY & ECONOMIC DEVELOPMENT - PLANNING:

2701 Amendment to Zoning Text
2702 Planning Inspection
2703 Public Hearing Advertise/Re-advertise
2705 Zoning Letter
2706 Site Plan Review
2707 Minor Conditional Use Permit Review
2708 Conditional Use Permit Review
2712 Time Extension Review
2713 Parcel Map or Waiver Review
2714 Minor Conditional Use Permit – Alcohol/Entertainment/Housing
2717 Conditional Use Permit – Alcohol/Entertainment/Housing
2719 Tentative Tract/Reversion to Acreage Map Review
2723 Vesting Map Review
2725 Planned Residential Development Permit Review
2730 Rezoning Request Review
2732 Rezoning Request Time Extension with Hearing
2739 Day Care Permit Review
2740 Administrative Variance Review
2743 Street/Alley Vacation/Traffic Pattern Modification Review
2744 Certificate of Compliance Investigation
2745 Modification of Conditions Review
2746 Temporary Use Permit (TUP)
2747 Nonconforming Status Review
2748 Condominium Conversion
2750 Water Quality Management Program – Preliminary
2751 Initial Environmental Study Single Family Residential (SFR) Grading
2752 Initial Environmental Study
2753 Environmental Impact Report
2758 Airport Land Use Commission (ALUC) Appeal
2760 Development Agreement
2764 General Plan Amendment Review
2766 Specific Plan Review
2770 Plot Plan/Elevation Design Review
2771 Landscape/Irrigation Plan Review
2772 Administrative Sign Review
2774 Street Design Review (Reverse Frontage)
2777 Minor Review – Single Family Residential (SFR) Plot Plan/Elevations
2778 Minor Review – Single Family Residential (SFR)Landscape/Irrig. Plans
2785 Administrative Design Review – Repaint
2787 General Plan Maintenance, Update and Implementation, including Specific Plans, Zoning Code Amendments and related activities
2788 Annexation Processing
2790 Planning Appeal
2792 Mills Act Preservation Review
2793 Street Name Change
2794 Lot Line Adjustments/Consolidations
2795 Summary Vacation Review
2796 Administrative Review for Public Convenience and Necessity
2797 Planning Document Imaging
2798 Williamson Act Contract Application Review
2799 Historic Preservation

V. CITY-WIDE ACTIVITIES:

2901 Sale of Printed Material and Maps
2902 Social Services Program Support
2904 Live Steamer Club Services
2905 Visitor & Convention Bureau Support
2906 Copying of Documents
2907 Child Care Program Rental
2910 Animal Regulation/Licensing
2911 Copy of Records from Microfilm
2912 Public Safety Cost Recovery
2921 Transportation Center Maintenance
2923 Damage to City Property
2924 Municipal Auditorium Rental
2925 Specialized Report Request
2926 Sale of Digital CADME Data Products
2927 Overtime Service Request
2928 Fox Theater Facility

VI. PUBLIC SAFETY - POLICE:

3103 Police Security Service
3106 Noise Disturbance Response Call-Back
3107 Driving Under the Influence (DUI) Accident Response Investigation/Reporting
3108 Background Investigation
3109 Fingerprint Processing
3110 Vehicle Citation Correction Inspection
3111 Security Alarm Regulation/Permit
3113 Concealed Weapon Background Investigation/Permit
3114 Abandoned Vehicle Removal
3115 Special Computer Print-Out Service
3116 Statutory Registration
3117 Reproduction of Crime Scene Photos
3119 Police Report Copying
3120 Parking Enforcement
3121 California Vehicle Code Enforcement
3124 Special Event Regulation
3126 Regulatory License/Special Permits
3128 Bingo Permit Regulation
3129 Police Tape Duplication Service
3130 Vehicle Release Fee – Safe Streets Act
3132 Repossessed Vehicle Processing
3133 School Resource Program
3134 Towing Referral Services

VII. PUBLIC SAFETY - FIRE:

3502 Hazardous Materials Usage/Permit I (Business Emergency Plan)

3503 Hazardous Materials Usage/Permit II (Business Emergency Plan)
3504 Hazardous Materials Usage/Permit III (Business Emergency Plan)

3505 Hazardous Materials Investigation
3506 Fire Prevention Inspection
3509 Fireworks Display Inspection/Permit
3510 Requested Fire Inspection
3514 Fixed Extinguishing Systems Plan Check
3516 California Fire Code Without Inspection
3517 California Fire Code Inspection/Permit
3518 Removal of Above Ground Fuel Tank
3519 Install/Remove Underground Fuel Tank
3521 Hazardous Materials Records Search
3522 Medical Aid Response
3524 Fire Company Second Reinspection
3525 Illegal Burn Response
3526 Electrical Hazard Response
3527 Sprinkler System Plan Check/Inspection
3528 Tenant Improvement Sprinkler System Plan Check
3529 Fire Alarm System Plan Check
3530 Fire Protection Underground System Plan Check
3531 Petroleum Tank Inspection – Above Ground (APSA)
3532 Hazardous Material Response
3533 Requested Fire Investigation
3535 Sprinkler System Plan Check/Inspection
Multiple Site
3536 New Construction Reinspection
3537 Ambulance Franchise Application
3538 Fire Facility Rental
3539 Non-Emergency Ambulance Inspection Permit

VIII. <u>PUBLIC WORKS - ADMINISTRATION:</u>

3123 Crosswalk Protection
4101 Air Quality Improvement Program

IX. <u>PUBLIC SAFETY - CODE COMPLIANCE:</u>

4110 Weed Abatement
4112 Vehicle Abatement
4113 Dangerous Building Inspection
4116 Trash/Nuisance Abatement

X. <u>COMMUNITY DEVELOPMENT - PUBLIC WORKS:</u>

4122 Traffic Plan Review
4123 Water Quality Management Program – Final
4124 Inspection Call-back
4125 Processing Fees
4126 Public Improvement Time Extensions
4127 Determination of Compliance
4128 Subdivision Plan Check
4129 Subdivision Map Check
4130 Parcel Map, Map Check
4131 Parcel Map Plan Check
4132 Engineering Plan Check
(Except Parcel Map and Subdivision)
4133 Private Development Inspection

4134 Street Encroachment Request
4135 Street Opening Permit/Inspection
4136 Grading Plan Check
4137 Grading Inspection
4138 Street Tree Plan Check

XI. PUBLIC PARKING - PUBLIC WORKS:

2309 Handicapped Parking Ticket Dismissal
4120 Public Parking Garage Operation
4121 Public Parking Lot Operation
4147 Overtime Parking
4148 Preferential Parking
4149 Equipment Registration
4150 Temporary No Parking

XII. MAINTENANCE:

4140 Wide, Overweight/Long-Load Permit Review
4141 General Utility Street Usage/Franchise
4142 Right-of-Way Cleanup
4146 Hazardous Material Cleanup

XIII. UTILITY AND ENTERPRISES - SEWER:

4165 Private Contractor Septic Tank Discharge

XIV. UTILITY AND ENTERPRISES - REFUSE:

4182 Self-Haul Permit Review
4183 Shopping Cart Impound Release

XV. LEISURE AND CULTURAL - LIBRARY:

5101 Library Room Rental
5102 Reservation of Library Materials
5103 Inter-Library Book Retrieval
5104 Retrieval and Copying of Periodicals
5105 Replacement of Lost Cards
5106 Replacing Lost Library Items
5107 County Library Service (Contract)
5108 Library Equipment Rental
5109 Library On-Line Records Search
5110 Overdue Materials Processing
5111 Damaged Material Repairs
5112 Historic Photograph Processing
5113 Overdue Collection Fee

XVI. LEISURE AND CULTURAL - RECREATION:

5210 Youth Contract Classes
5211 Youth City Activities
5212 Day Camp Programs
5213 Youth Center Special Events
5214 Adult Contract Classes

5216 Local Community Activities
5217 Picnic Facility Reservation/Rental
5218 Social Services Office Rental
5219 Facility Use Without Charge
5220 Community Center Rental
5221 Youth Sports Programs
5222 Adult Sports Programs
5223 Time for Tots Programs
5224 Youth Excursions
5225 City-Wide Special Events
5226 Special Trips and Travel
5227 Senior Citizen Programs
5228 Challenged Citizen Activities
5230 Youth Summer Food Program
5231 Recreational Swimming
5232 Swimming Lessons
5233 Pool Rentals
5234 Private Swim Team Pool Use
5235 Boathouse Boat Rentals
5236 Lakeside Room Rental
5237 Use of Other Departmental Facilities
5240 Goeske Senior Center Support
5245 Senior Nutrition Program

XVII. MAINTENANCE - PARK AND RECREATION:

5253 Private Youth Group Field Usage
5254 Private Adult Field Rental
5255 Private Youth Group Field Lighting
5256 Private Adult Field Lighting
5257 Lawn Bowling Grounds Maintenance
5258 Riverside Community College Ballfield and Tennis Court Maintenance
5260 Mobile Stage Rental

XVIII. LEISURE AND CULTURAL - HISTORIC RESOURCES:

5301 Museum Operation.
5302 Heritage House Operations
5303 Mission Inn Support

XIX. ENTERPRISES - AIRPORT:

5401 Airport Operations
(Ord. 7341 § 3, 2016; Ord. 7305 § 1, 2015; Ord. 7270 § 1, 2015; Ord. 7208 § 1, 2013; Ord. 7192 § 7, 2012; Ord. 7128 § 1, 2011; Ord. 7065 § 1, 2010; Ord. 6976 § 1, 2008; Ord. 6879 § 1, 2006; Ord. 6870 § 1, 2006; Ord. 6818 § 1, 2005; Ord. 6757 § 1, 2004; Ord 6694 § 1, 2003; Ord 6652 § 1, 2003; Ord. 6584 § 1, 2001; Ord. 6564 § 1, 2001; Ord. 6517 § 1, 2000;Ord. 6486 § 1, 1999; Ord. 6469 § 1, 1999; Ord. 6454 § 1, 1998; Ord. 6430 § 1, 1998; Ord. 6370 § 1, 1997; Ord. 6361 § 1, 1997; Ord. 6285 § 1, 1996; Ord. 6225 § 1, 1995; Ord. 6218 § 1, 1995; Ord. 6199 § 1, 1995; Ord. 6171 § 1, 1994; Ord. 6132 § 1, 1994; Ord. 6055 § 1, 1993; Ord. 6030 § 1, 1993; Ord. 6025 § 1, 1992; Ord. 6017 § 1, 1992; Ord. 6004 § 1, 1992; Ord. 5992 § 1, 1992; Ord. 5963 § 1, 1991; Ord. 5957 § 1, 1991; Ord. 5891 § 1, 1991)

Section 3.30.040 Public meeting--Provision of data.

The City Council shall, at least annually in conjunction with the City annual budget process, receive at a regularly scheduled meeting oral and written presentations concerning fees and charges proposed to be decreased, increased or deleted. At least ten days prior to such public meeting, the City Manager shall make available to the public appropriate data indicating the cost, or estimated cost, required to support the fees and charge for which changes are proposed to be made or fees or charges imposed. The City Manager also shall provide a summary of the present fee and charge schedules and those proposed at such annual public meeting. (Ord. 7065 § 1, 2010; Ord. 5992 § 1, 1992; Ord. 5891 § 1, 1991)

Chapter 3.31

ADMINISTRATIVE CHARGES

Sections:

3.31.010 Purpose.
3.31.020 Imposition of administrative charges.
3.31.030 Collection of administrative charges.

Section 3.31.010 Purpose.

The City Council hereby finds and determines that it is appropriate and necessary to require the recovery of costs and expenses incurred by the City for the enforcement of various provisions of this code relating to the public's health, safety and welfare from those whose action or inaction caused, allowed or permitted such condition to exist. By this chapter, the City Council desires to provide for the imposition and collection of administrative and other charges relating to the enforcement of various provisions of this code and abatement proceedings authorized thereby. (Ord. 5920 § 1, 1991)

Section 3.31.020 Imposition of administrative charges.

Each person, firm, partnership, association, company or organization of any kind owning, leasing, occupying or otherwise having any interest in any property, whether personal or real, which is subject to an investigation for a nuisance and an abatement proceeding pursuant to this code shall pay to the City a charge to reimburse the City for costs incurred in the investigation, inspection, enforcement and administration of the abatement proceedings, in addition to any charges incurred for the actual abatement of the nuisance. The charges as imposed hereby shall be in such amount as established from time to time by resolution of the City Council. (Ord. 5920 § 1, 1991)

Section 3.31.030 Collection of administrative charges.

The charges as imposed by Section 3.31.020 shall be deemed a debt to the City and may be collected as any civil debt owed the City in any court of competent jurisdiction or may be imposed as a lien upon the respective lot or property pursuant to the procedures authorizing such abatement. (Ord. 5920 § 1, 1991)

Chapter 3.36

FUNDS

Section:

3.36.010 Funds in the treasury.

Section 3.36.010 Funds in the treasury.

The Chief Financial Officer is authorized by Section 704(f) of the City Charter of the City of Riverside to have custody of all public funds belonging to or under the control of the City or any office, department or agency of the City government and to deposit all funds coming into the Chief Financial Officer's hands in such depository as may be designated by resolution of the City Council or if no such resolution be adopted, then in such depository designated in writing by the City Manager, and in compliance with all of the provisions of the State Constitution and laws of the State governing the handling, depositing and securing of public funds.

The Chief Financial Officer may establish and terminate separate funds for the recording, deposit and safekeeping of all such money as shall be determined by the City Council, or as determined by the Chief Financial Officer, to be necessary and appropriate in order to account for the proper segregation of deposits received from the City's various funding sources. The City budget adopted annually by the City Council shall include a listing of all such funds which exist on the date of adoption of the annual budget. (Ord. 7341 § 1, 2016; Ord. 7054 § 1, 2009; Ord. 6281 § 1, 1996; Ord. 5922 § 1, 1991; Ord. 4660 § 1, 1979)

Chapter 3.38

MOBILE SOURCE AIR POLLUTION REDUCTION PROGRAMS

Sections:

3.38.010 Findings.
3.38.020 Intent.
3.38.030 Definitions.
3.38.040 Administration of vehicle registration fee.
3.38.050 Liberal construction.
3.38.060 Severability.

Section 3.38.010 Findings.

The City Council of the City of Riverside finds and declares that:

A. The City is committed to improving the public health, safety and welfare, including air quality.

B. Mobile sources are a major contributor to air pollution in the South Coast Air Basin.

C. Air quality goals for the region established by State law cannot be met without reducing air pollution from mobile sources.

D. The South Coast Air Quality Management Plan (AQMP) calls upon cities and counties to reduce air emissions from motor vehicles consistent with the requirements of the California Clean Air Act of 1988 by developing and implementing mobile source air pollution reduction programs.

E. To the extent that such programs place demands upon the City's funds, those programs should be financed by shifting the responsibility for financing from the General Fund to the motor vehicles creating the demand, to the greatest extent possible.

F. Section 44223, added to the Health and Safety Code by action of the State Legislature on September 30, 1990 (Chapter 90-1705), authorizes the South Coast Air Quality Management District (SCAQMD) to impose an additional motor vehicle registration fee of two dollars commencing April 1, 1991, and can increase to six dollars up to January 1, 2024, , to finance the implementation of transportation measures embodied in the AQMP and the provisions of the California Clean Air Act.

G. Forty cents of every dollar collected under Section 44223 of the Health and Safety Code shall be distributed to the cities and counties located in the South Coast Air Basin that comply with Section 44223 of the code, based on the jurisdiction's prorated share of the population as defined by the State Department of Finance.

H. The City of Riverside is located within the South Coast Air Basin and is eligible to receive a portion of the revenues from the motor vehicle registration fees upon adoption of this chapter.

I. The City, after careful consideration, hereby finds and declares that the imposition of the motor vehicle registration fee by the SCAQMD to finance mobile source air pollution reduction programs is in the best interests of the general welfare of the City and its residents. (Ord. 7341 § 3, 2016; Ord. 5930 § 1, 1991)

Section 3.38.020 Intent.

This Chapter is intended to support the SCAQMD's imposition of the vehicle registration fee and to bring the City into compliance with the requirements set forth in Section 44223 of the State Health and Safety code in order to receive revenues for the purpose of implementing

programs to reduce air pollution from motor vehicles. (Ord. 5930 § 1, 1991)

Section 3.38.030 Definitions.

As applied in this chapter, the following words and terms shall be defined as follows:

"City" shall mean the City of Riverside.

"District" or "SCAQMD" shall mean the South Coast Air Quality Management District.

"Fee Administrator" shall mean the Chief Financial Officer of the City of Riverside.

"Mobile source air pollution reduction programs" shall mean any program or project implemented by the City to reduce air pollution from motor vehicles pursuant to the California Clean Air Act of 1988 or the plan pursuant to Article 5 (commencing with Section 40460) of Chapter 5.5 of Part 3 of the California Health and Safety code.

"South Coast Air Basin" shall mean those portions of Riverside, San Bernardino, Orange and Los Angeles Counties that fall within the jurisdiction of the South Coast Air Quality Management District. (Ord. 7341 § 3, 2016; Ord. 5930 § 1, 1991)

Section 3.38.040 Administration of vehicle registration fee.

A. Receipt of Fee. Vehicle registration fees due pursuant to this chapter disbursed by the SCAQMD and transmitted to the City shall be accepted by the Fee Administrator.

B. Transfer of Funds. Upon receipt of the vehicle registration fees, the Fee Administrator shall be responsible for placement of such funds into a separate account as hereinafter specified.

C. Establishment of Air Quality Improvement Trust Fund. The Fee Administrator shall establish a separate interest-bearing trust fund account in a financial institution authorized to receive deposits of City funds. Interest earned by the account shall be credited to that account and shall be used to finance mobile source air pollution reduction programs.

D. Use of Air Quality Trust Fund. The City shall only use vehicle registration funds pursuant to this chapter for programs that reduce air pollution from motor vehicles pursuant to, and for related planning, monitoring, enforcement and technical studies necessary for the implementation of the California Clean Air Act of 1988.

E. Audits. The City consents to audits, at least once every two years, of all programs and projects funded by the vehicle registration fee revenues provided under Section 44223 of the Health and Safety Code. The audits shall be conducted by an independent auditor selected by the SCAQMD. The District shall deduct any audit costs incurred from the City's fee revenues if it finds that the City has not been utilizing the funds in a manner prescribed by this chapter. (Ord. 5930 § 1, 1991)

Section 3.38.050 Liberal construction.

The provisions of this chapter shall be liberally construed to effectively carry out its purposes, which are hereby found and declared to be in furtherance of the public health, safety, welfare and continence. (Ord. 5930 § 1, 1991)

Section 3.38.060 Severability.

Should any sentence, section, clause, part or provision of this chapter be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the chapter as a whole, or any part thereof other than the part declared invalid. (Ord. 5930 § 1, 1991)

Chapter 3.40

ISSUANCE AND SALE OF REVENUE BONDS

Sections:

3.40.010 Authorized.
3.40.020 Procedure.
3.40.030 Liberal construction.

Section 3.40.010 Authorized.

The City Council, exercising the powers reserved to the City under Section 5 of Article XI of the Constitution of the State, and pursuant to Section 1108 of the Charter of the City, may, when the public interest and necessity require, by resolution or resolutions, issue and sell revenue bonds for any City purpose or purposes. (Ord. 5001 § 1, 1982)

Section 3.40.020 Procedure.

Except as otherwise expressly provided in the Charter of the City, the procedure for the issuance of such bonds shall be the procedure set forth in the Revenue Bond Law of 1941 (commencing with Government Code Section 54300) and, by this reference, with the exceptions hereinafter stated, the provisions of said law are incorporated in this chapter; provided, however, that:

A. No election to authorize the issuance of said bonds shall be held, and to that end Sections 54380 through 54387 of said Government Code are not incorporated in this chapter and shall not be applicable to the issuance of said bonds;

B. The restrictions of Government Code Section 54310 shall not apply, and to that end said Section 54310 is not incorporated in this chapter;

C. The City Council may sell such bonds in such manner as it may determine, either by private sale, or by means of competitive bid;

D. Regardless of any maximum coupon rate of interest specified in any resolution calling for the issuance of bonds pursuant to Section 1108 of the Charter of the City and this chapter, said bonds may be sold at a discount not to exceed ten percent of the par value of said bonds and to that end Government Code Section 54418 is not incorporated in this chapter; and

E. The bonds shall bear interest at such rates, payable at such times, as the City Council may determine, notwithstanding any restriction contained in Government Code Section 54402. (Ord. 6393 § 20, 1997; Ord. 5001 § 2, 1982)

Section 3.40.030 Liberal construction.

This chapter shall be liberally construed. (Ord. 5001 § 3, 1982)

Chapter 3.44

IMPROVEMENT BONDS

Sections:

3.44.010 Supplemental authority.
3.44.020 Interest payment dates.
3.44.030 Capitalized interest.
3.44.040 Prepayment premiums.

Section 3.44.010 Supplemental authority.

This chapter shall be deemed to provide a complete, additional, and alternative method for doing the things authorized hereby, and shall be regarded as supplemental and additional to the powers conferred by other laws. (Ord. 5295 § 1, 1985)

Section 3.44.020 Interest payment dates.

In any proceedings leading to the issuance of bonds pursuant to the Improvement Bond Act of 1915, being California Streets & Highways Code Section 8500 and following (the "1915 Act" hereinafter), the City Council may provide that interest on such bonds shall be payable on March 2 and September 2 of each year and that principal shall be payable beginning on the September 2 next succeeding thirteen months from the date of such bonds, and on each September 2 thereafter until the bonds are paid in full. The first payment of interest may become due not more than eighteen months before the maturity of the first series of bonds. (Ord. 5295 § 1, 1985)

Section 3.44.030 Capitalized interest.

In any proceedings leading to the issuance of bonds pursuant to the 1915 Act, the City Council may include, as an incidental expense of the proceedings, an amount for interest on the bonds for a period not to exceed twelve months. Upon receipt of the proceeds of the bond sale proceeds, the amount so provided for shall be deposited in the redemption fund for such bonds and be used solely for the payment of interest thereon. (Ord. 5295 § 1, 1985)

Section 3.44.040 Prepayment premiums.

In any proceedings leading to the issuance of bonds pursuant to the 1915 Act, the City Council may provide for premiums payable by property owners upon the prepayment of assessments in amounts other than that authorized therein and correspondingly provide that the bonds called in connection therewith be redeemable upon payment of such premium. (Ord. 5295 § 1, 1985)

Chapter 3.46

DOWNTOWN PARKING AND BUSINESS IMPROVEMENT AREA

Sections:

3.46.010 Purpose.
3.46.020 Resolution of intention.
3.46.030 Public hearing.
3.46.040 Description of the area.
3.46.050 Businesses subject to amendment.
3.46.060 System of assessments or charges imposed.
3.46.070 Parking and business improvement area established.
3.46.080 Uses of revenues.
3.46.090 Delegation of administration.
3.46.100 Findings of benefit.
3.46.110 Termination
3.46.120 Operative date.

Section 3.46.010 Purpose.

The purpose of this chapter is to authorize the City of Riverside to impose assessments or charges or both on businesses within a parking and business improvement area which is in addition to any assessments, fees, charges or taxes imposed by the City and to use such proceeds for the benefit of businesses within such area by doing any and all of the following:

A. Parking improvements,
B. Beautification,
C. Promotion of public events,
D. Furnishing of music to public places in the area, and
E. General promotion of business activities. (Ord. 5303 § 1, 1985)

Section 3.46.020 Resolution of intention.

The parking and business improvement area herein created was initiated pursuant to the provisions of Streets & Highways Code Section 36521 which requires adoption of a Resolution of Intention by the legislative body of any City creating such an area. The City Council of the City of Riverside at a regular City Council meeting on May 7, 1985 adopted Resolution No. 15719 which declared its intention to consider establishing a parking and business improvement district pursuant to the Parking and Business Improvement Area Law of 1979. (Ord. 5303 § 1, 1985)

Section 3.46.030 Public hearing.

Pursuant to the requirement of Streets & Highways Code Section 36525, the City Council of the City of Riverside held a public hearing at a regularly-scheduled City Council meeting on June 11, 1985 for the purpose of receiving testimony and protests and other comment from those businesses within the proposed area, and to receive any other information concerning the formation of the area. (Ord. 6393 § 21, 1997; Ord. 5303 § 1, 1985.)

Section 3.46.040 Description of the area.

The Downtown Parking and Business Improvement Area created herein is in the downtown

business area of the City of Riverside, an area more fully described in the legal description and the plat of the area titled "Business Improvement District" and placed on file in the Office of the City Clerk. The boundaries of the Downtown Parking and Business Improvement Area of the City of Riverside may be amended from time to time, by resolution pursuant to Section 36535 of the California Streets and Highways Code or by ordinance pursuant to Section 36540 of the California Streets and Highways Code. (Ord. 7341 § 3, 2016; Ord. 6836 § 1, 2005; Ord. 6601 § 1, 2002; Ord. 5303 § 1, 1985.)

Section 3.46.050 Businesses subject to amendment.

All businesses in the area created and established under this chapter shall be subject to any amendments to this chapter enacted or adopted by the City Council of the City of Riverside and to any amendments to the Parking and Business Improvement Area Law of 1979 enacted or adopted by the State legislature. (Ord. 5303 § 1, 1985)

Section 3.46.060 System of assessments or charges imposed.

A charge system is hereby imposed whereby each business entity within the Parking and Business Improvement Area, as hereby created, shall pay an amount equal to one hundred percent (100%) of the business tax charge as set forth in this Code or as it may hereafter be amended. Such funds are in addition to and shall be kept in a separate account from business tax revenues and shall be used for the purposes which are established herein. (Ord. 6512 § 1, 2000; Ord. 5303 § 1, 1985)

Section 3.46.070 Parking and business improvement area established.

Pursuant to the provisions of Streets & Highways Code Section 36500 and following, the City Council hereby establishes a downtown parking and business improvement area as described in this chapter. (Ord. 5303 § 1, 1985)

Section 3.46.080 Uses of revenues.

The revenues derived from the parking and business improvement area assessments and charges shall be used for the following purposes:

A. Seasonal retail promotions,

B. Beautification and parking projects,

C. General promotion of business activities,

D. Other uses not inconsistent with the purposes enumerated in Section 3.46.010. (Ord. 5303 § 1, 1985)

Section 3.46.090 Delegation of administration.

The Riverside Downtown Association is authorized to administer funds raised hereunder and to operate programs and activities which are consistent with the purposes, goals and uses outlined in this chapter, and to formally report back to the City Council at least annually beginning no later than January, 1987. (Ord. 5303 § 1, 1985)

Section 3.46.100 Findings of benefit.

The City Council, after holding a public hearing and providing an opportunity for protests to be heard and after taking testimony and comment from interested persons representing businesses within the area and the Riverside Downtown Association, does hereby find that the public interest, convenience and necessity require that the area be established and that the businesses conducting their activities within the area will benefit by the expenditure of funds raised by the charges as contemplated by said Section 36500 and following of the Streets and

Highways Code. (Ord. 5303 § 1, 1985)

Section 3.46.110 Termination

Repealed by Ord. 5883.

Section 3.46.120 Operative date.

The operative date of this chapter is January 1, 1986. (Ord. 5303 § 1, 1985)

Chapter 3.48

ARLINGTON BUSINESS IMPROVEMENT DISTRICT

Sections:

3.48.010 Purpose.
3.48.020 Resolution of Intention.
3.48.030 Public Hearing.
3.48.040 Parking and Business Improvement Area Established.
3.48.050 Description of Area.
3.48.060 Businesses subject to amendments.
3.48.070 System of assessments or charges imposed.
3.48.080 Uses of revenues.
3.48.090 Delegation of administration.
3.48.100 Findings of benefit.
3.48.110 Modification.
3.48.120 Operative date.

Section 3.48.010 Purpose.

The purpose of this chapter is to authorize the City of Riverside to impose assessments or charges or both on businesses within a parking and business improvement area which is in addition to any assessments, fees, charges or taxes imposed by the City and to use such proceeds for the benefit of businesses within such area by doing any and all of the following:

A. General Business promotions
B. Business activities
C. Promotion of events
D. Advertising to promote area businesses
E. Landscaping
F. Clean-up activities
G. Physical improvements (Ord. 6626 § 1, (part) 2002)

Section 3.48.020 Resolution of Intention.

The parking and business improvements area herein created was initiated pursuant to the provisions of the Streets and Highways Code Section 36522 which required the adoption of a Resolution of Intention by the legislative body of any city creating such an area. The City Council of the City of Riverside, at a regular City Council meeting on August 27, 2002, adopted Resolution No. 20251 which declared its intention to consider establishing a parking and business improvement district pursuant to the parking and Business Improvement Area Law of 1989. (Ord. 6626 § 1, 2002 (part))

Section 3.48.030 Public Hearing.

Pursuant to the requirement of Streets an Highways Code Section 36522, pursuant to the Resolution of Intention, the City Council of the City of Riverside held a public hearing as a regularly scheduled City Council meeting on September 17, 2002, for the purpose of receiving testimony and considering protests and other comment from those businesses within the proposed area, and to receive any other information concerning the formation of the area of the business improvement district. Written protests were considered and determined to be less than 50 percent of the businesses on which assessments are to be levied. (Ord. 6626 § 1, 2002

(part))

Section 3.48.040 Parking and Business Improvement Area Established.

Pursuant to the provisions of the Streets and Highways Code Section 36500 and following sections, the City Council hereby establishes a Parking and Business Improvement Area called the Arlington Business Improvements District as described in this chapter. (Ord. 6626 §1, 2002 (part))

Section 3.48.050 Description of Area.

The Arlington Business Improvement District area created herein is in the Arlington area of the City of Riverside generally between Arlington Avenue on the north, along Van Buren Boulevard to Lincoln Avenue on the south, and a portion along Magnolia Avenue from Tyler Street on the west, to Jackson Street on the east, said area being more accurately described on the Arlington Business Improvement District map placed on file in the Office of the City Clerk. The area is described in a legal description on file with the City Clerk. (Ord. 7341 § 3, 2016; Ord. 7308 § 1, 2015; Ord. 6626 § 1, 2002 (part))

Section 3.48.060 Businesses subject to amendments.

All businesses in the area, created and established under this chapter shall be subject to any amendments to this chapter enacted or adopted by the City Council of the City of Riverside and to any amendments to the Parking and Business Improvement Area Law of 1989 enacted or adopted by the state legislature as they apply to this chapter. (Ord. 6626 § 1, 2002 (part))

Section 3.48.070 System of assessments or charges imposed.

A charge system is hereby imposed whereby each business entity within the Parking and Business Improvement Area, known as the Arlington Business Improvement District, as hereby created, shall pay an amount equal to 90 percent (90%) annual increase, not to exceed $400 per business, on the current City of Riverside business tax fee as set forth in this code, or as it may hereafter be amended. Such funds shall be assessed and collected concurrent with the payment of the required business tax payment as set forth in Title 5 of this code. Such funds are in addition to current business tax revenue and shall be kept in a separate account from current business tax revenues and shall be used for the purposes set forth in this chapter. (Ord. 6626 § 1, 2002 (part))

Section 3.48.080 Uses of revenues.

The revenues derived from the Arlington Business Improvement District assessments and charges shall only be used for improvements and activities to be provided in the area of the Arlington Business Improvement District for the following purposes:

A. General business promotions
B. Business Activities
C. Promotion of events
D. Advertising to promote area businesses
E. Landscaping
F. Clean-up activities
G. Physical improvements
H. Other uses not inconsistent with the purposes enumerated in Section 3.48.010 Purpose.

Revenues shall not be used to provide improvements or activities outside the area or for any purpose other than the purposes specified in the Resolution of Intention, as modified by the City Council in its establishment of the area described in this chapter. (Ord. 6626 § 1, 2002 (part))

Section 3.48.090 Delegation of administration.

The City Council shall designate and appoint an advisory board which will make a recommendation to the City Council on the expenditure of revenues derived from the levy of assessments pursuant to this chapter and to operated programs and activities which are consistent with the purposes, goals, and uses set forth in this chapter, and to formally report back to the City Council at least annually, beginning no later than January 30, 2004. (Ord. 6626 § 1, 2002 (part))

Section 3.48.100 Findings of benefit.

The City Council, after holding a public hearing and providing an opportunity for protests to be heard and after taking testimony and comment from interested persons representing businesses within the area does hereby find that the public interest, convenience and necessity require that the area be established and that the businesses conducting their activities within the area will benefit by the expenditure of funds raised by the charges as contemplated by Section 36500, and following sections of the Streets and Highways Code. (Ord. 6626 § 1, 2002 (part))

Section 3.48.110 Modification.

Modification of boundaries, assessments, improvements and activities shall be subject to and in accordance with the procedures and requirements of the Property and Business Improvement Area Law of 1989 (Streets and Highways Code Section 36500 and following sections) as enacted or as amended. (Ord. 6626 § 1, 2002 (part))

Section 3.48.120 Operative date.

The operative date of this chapter is November 1, 2002. (Ord. 6626 § 1, 2002 (part))

AUTO CENTER BUSINESS IMPROVEMENT DISTRICT

Sections:

3.49.010 Purpose.
3.49.020 Resolution of Intention.
3.49.030 Public Hearing.
3.49.040 Parking and Business Improvement Area Established.
3.49.050 Description of Area.
3.49.060 Businesses subject to amendments.
3.49.070 System of assessments or charges imposed.
3.49.080 Uses of revenues.
3.49.090 Delegation of administration.
3.49.100 Findings of benefit.
3.49.110 Modification.
3.49.120 Operative date.

Section 3.49.010 Purpose.

The purpose of this chapter is to authorize the City of Riverside to impose assessments or charges or both on businesses within a parking and business improvement area which is in addition to any assessments, fees, charges or taxes imposed by the City and to use such proceeds for the benefit of businesses within such area by doing any and all of the following:

A. General business promotions.
B. Business activities.
C. Promotion of events.
D. Advertising to promote District businesses.
E. Electronic LED display sign operation and maintenance.
F. Maintenance and repair of entryway monuments, pods and landscaping.
G. Physical improvements. (Ord. 7135 § 1, 2011)

Section 3.49.020 Resolution of Intention.

The parking and business improvements area herein created was initiated pursuant to the provisions of the Streets and Highways Code Section 36522 which required the adoption of a Resolution of Intention by the legislative body of any city creating such an area. The City Council of the City of Riverside, at a regular City Council meeting on May 17, 2011, adopted Resolution No. 22217 which declared its intention to consider establishing a parking and business improvement district pursuant to the parking and Business Improvement Area Law of 1989. (Ord. 7135 § 1, 2011)

Section 3.49.030 Public Hearing.

Pursuant to the requirement of Streets and Highways Code Section 36522, pursuant to the Resolution of Intention, the City Council of the City of Riverside held a public hearing as a regularly scheduled City Council meeting on July 12, 2011, for the purpose of receiving testimony and considering protests and other comment from those businesses within the proposed area, and to receive any other information concerning the formation of the area of the business improvement district. Written protests, if any, were considered and determined to be less than 50 percent of the businesses on which assessments are to be levied. (Ord. 7135 § 1, 2011)

Section 3.49.040 Parking and Business Improvement Area Established.

Pursuant to the provisions of the Streets and Highways Code Section 36500 and following sections, the City Council hereby establishes a Parking and Business Improvement Area called the Auto Center Business Improvements District as described in this chapter. (Ord. 7135 § 1, 2011)

Section 3.49.050 Description of Area.

The Auto Center Business Improvement District area created herein is located in the City of Riverside along Indiana Avenue, Adams Street, Auto Center Drive, and Jefferson Street, between Indiana Avenue and Lincoln Avenue, said area being more accurately described on the Auto Center Business Improvement District map placed on file in the Office of the City Clerk. The area is described in a legal description on file with the City Clerk and shown on the plat titled "Proposed Auto Center Business Improvement District. (Ord. 7341 § 3, 2016; Ord. 7135 § 1, 2011)

Section 3.49.060 Businesses subject to amendments.

All businesses in the area, created and established under this chapter shall be subject to any amendments to this chapter enacted or adopted by the City Council of the City of Riverside and to any amendments to the Parking and Business Improvement Area Law of 1989 enacted or adopted by the state legislature as they apply to this chapter. (Ord. 7135 § 1, 2011)

Section 3.49.070 System of assessments or charges imposed.

A charge system is hereby imposed whereby each business tax certificate holder within the Parking and Business Improvement Area, known as the Auto Center Business Improvement District, as hereby created, shall pay an initial annual assessment of Eight Thousand Dollars ($8,000.00) for each business tax certificate holder located within the boundaries of the proposed District. Such funds shall be assessed and collected concurrent with the payment of the required business tax payment as set forth in Title 5 of this code. Such funds are in addition to current business tax revenue and shall be kept in a separate account from current business tax revenues and shall be used for the purposes set forth in this chapter. (Ord. 7135 § 1, 2011)

Section 3.49.080 Uses of revenues.

The revenues derived from the Auto Center Business Improvement District assessments and charges shall only be used for improvements and activities to be provided in the area of the Auto Center Business Improvement District for the following purposes:

A. General business promotion and activities.

B. Promotion of events.

C. Advertising to promote businesses within the District.

D. Electronic sign operation and maintenance.

E. Maintenance and repair of entryway monuments, pods and landscaping.

F. Physical improvements within the District.

G. Other uses not inconsistent with the purposes enumerated in Section 3.49.010 Purpose.

Revenues shall not be used to provide improvements or activities outside the area or for any purpose other than the purposes specified in the Resolution of Intention, as modified by the City Council in its establishment of the area described in this chapter. (Ord. 7135 § 1, 2011)

Section 3.49.090 Delegation of administration.

The Riverside New Car Dealers' Association, Inc., is authorized to administer funds raised hereunder and to operate program and activities which are consistent with the purposes, goals, and uses set forth in this chapter and to formally report back to the City Council at least

annually, beginning no later than July 1, 2012. (Ord. 7135 § 1, 2011)

Section 3.49.100 Findings of benefit.

The City Council, after holding a public hearing and providing an opportunity for protests to be heard and after taking testimony and comment from interested persons representing businesses within the area does hereby find that the public interest, convenience and necessity require that the area be established and that the businesses conducting their activities within the area will benefit by the expenditure of funds raised by the charges as contemplated by Section 36500, and following sections of the Streets and Highways Code. (Ord. 7135 § 1, 2011)

Section 3.49.110 Modification.

Modification of boundaries, assessments, improvements and activities shall be subject to and in accordance with the procedures and requirements of the Property and Business Improvement Area Law of 1989 (Streets and Highways Code Section 36500 and following sections) as enacted or as amended. (Ord. 7135 § 1, 2011)

Section 3.49.120 Operative date.

The operative date of this chapter is September 1, 2011. (Ord. 7135 § 1, 2011)