

AN ORDINANCE OF THE CITY OF CHULA VISTA AMENDING SECTIONS 30.8 and 30.9, ADDING NEW SECTION 30.11, AND RENUMBERING EXISTING SECTIONS 30.11 AND 30.12 TO 30.12 AND 30.13, OF CHAPTER 30, ARTICLE II, OF THE CHULA VISTA CITY CODE, RELATING TO THE UNIFORM LOCAL SALES AND USE TAX LAW

The City Council of the City of Chula Vista does ordain as follows:

SECTION I: That Section 30.8 of the Chula Vista City Code, paragraph (b), subparagraph (3) is hereby amended to read as follows:

(3) If a seller's permit has been issued to a retailer under Section 6067 of the said Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

SECTION II: That Section 30.8 of the Chula Vista City Code, is hereby amended by adding thereto a new subparagraph (4.5) to paragraph (b), to read as follows:

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

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

(ii) The gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

(iii) The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city 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.

SECTION III: That Section 30.9 of the Chula Vista City Code, is hereby amended by adding thereto a new subparagraph (3.5) to paragraph (b), to read as follows:

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

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

(ii) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.



(iii) The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

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

SECTION IV: That existing Sections 30.11 and 30.12 of the Chula Vista City Code be, and the same are hereby renumbered to Sections 30.12 and 30.13, and a new Section 30.11 is hereby added to read as follows:

Sec. 30.11. Application of Provisions Relating to Exclusions and Exemptions.

(a) Sections 30.8 (b) (4.5), and 30.9 (b) (3.5) of this ordinance shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 30.8 (b) (4) and 30.9 (b) (3) of this ordinance shall become inoperative.

(b) In the event that Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) of this ordinance become operative and the State Board of Equalization subsequently adopts an assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Sections 30.8 (b) (4) and 30.9 (b) (3) of this ordinance shall become operative on the first day of the month following the months in which such higher ratio is adopted, at which time Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) of this ordinance shall become inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) shall again become operative and Sections 30.8 (b) (4) and 30.9 (b) (3) shall become inoperative.

SECTION V: This ordinance shall be operative on January 1, 1974.

Presented by

Approved as to form by

/s/ Gordon K. Grant  
Gordon K. Grant, Director of Finance

/s/ George D. Lindberg  
George D. Lindberg, City Attorney

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY  
OF CHULA VISTA, CALIFORNIA, this 2nd day of October,  
1973, by the following vote, to-wit:

AYES: Councilmen Hyde, Egdahl, Scott, Hobei, Hamilton

NAYES: Councilmen None

ABSENT: Councilmen None

/s/ Thomas D. Hamilton, Jr.  
Mayor of the City of Chula Vista

ATTEST /s/ Jennie M. Fulasz  
City Clerk

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) ss.  
CITY OF CHULA VISTA )

I, JENNIE M. FULASZ, City Clerk of the City of Chula Vista,  
California, DO HEREBY CERTIFY that the above and foregoing is a full,  
true and correct copy of Ordinance No. 1501  
and that the same has not been amended or repealed.

DATED: October 2, 1973

Jennie M. Fulasz  
City Clerk

R-7031

**ORDINANCE NO. 518  
AN ORDINANCE OF THE CITY OF  
CHULA VISTA IMPOSING A CITY  
SALES AND USE TAX; PROVIDING  
FOR THE PERFORMANCE BY THE  
STATE BOARD OF EQUALIZATION  
OF ALL FUNCTIONS INCIDENT TO  
THE ADMINISTRATION, OPERA-  
TION AND COLLECTION OF THE  
SALES AND USE TAX HEREBY IM-  
POSED; SUSPENDING THE PRO-  
VISIONS OF ORDINANCE NO. 371  
AS AMENDED AND ORDINANCE  
NO. 439 AS AMENDED DURING  
SUCH TIME AS THIS ORDINANCE  
IS OPERATIVE; AND PROVIDING  
PENALTIES FOR VIOLATIONS  
THEREOF**

THE CITY COUNCIL OF THE CITY  
OF CHULA VISTA DOES ORDAIN  
AS FOLLOWS:

**SECTION 1: SHORT TITLE.** This ordinance shall be known as the Uniform Local Sales and Use Tax Ordinance of the City of Chula Vista.

**SECTION 2: PURPOSE.** The City Council of the City of Chula Vista hereby declares that this ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California;

(b) To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the said Revenue and Taxation Code;

(c) To adopt a sales and use tax ordinance which imposes a one percent (1%) tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practical to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;

(d) To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance;

(e) To adopt a sales and use tax ordinance which can be administered in a manner that will exclude the receipts of particular sales from the measure of the sales tax imposed by this City which have been included in the measure of the sales tax imposed by any other city and county, county other than the county in which this city is located, or city in this State, and avoid imposing a use tax on the storage, use or other consumption of tangible personal property in this City when the gross receipts from the sale of, or the use of, that property has been subject to a sales or use tax by any other city and county, county other than the county in which this city is located, or city in this State, pursuant to a sales and use tax ordinance enacted under the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code.

**SECTION 3: OPERATIVE DATE.** CONTRACT WITH STATE. This ordinance shall become operative on April 1, 1956, and prior thereto this City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax ordinance; provided, that if this City shall not have contracted with the said State Board of Equalization, as above set forth, prior to April 1, 1956, this ordinance shall not be operative until the first day of the first calendar quarter following the execution of such a contract by the City and by the State Board of Equalization, provided further that this ordinance shall not become operative prior to the operative date of the Uniform Local Sales and Use Tax Ordinance of the County of San Diego.

**SECTION 4: SALES TAX.**

(a) (1) For the privilege of selling

tangible personal property at retail a tax is hereby imposed upon all retailers in the city at the rate of one percent (1%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the City of Chula Vista on and after the operative date of this ordinance.

(2) For the purposes of this ordinance, all retail sales shall be presumed to have been 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. Delivery charges shall be included in the gross receipts by which the tax is measured, regardless of the place to which delivery is made, when such charges are included in the measure of the sales or use tax imposed by the State of California. In the event a retailer has no permanent place of business in the State of California, or has more than one place of business, the place or places at which retail sales are consummated shall be as determined under rules and regulations prescribed and adopted by the Board of Equalization.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1956, applicable to sales taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the City of Chula Vista shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the City of Chula Vista for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the State under the provisions of Part 1 of Division 2 of the said Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of that Code; and, in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the said Revenue and Taxation Code as adopted.

(3) If a seller's permit has been issued to a retailer under Section 6068 of the said Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

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

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

(ii) Receipts from the sale of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any other city and county, county other than the county in which this city is located, or city in this State under a sales or use tax ordinance enacted by that city and county, county other than the county in which this city is located, or city in this State in accordance with Part 1.5 of Division 2 of the said Revenue and Taxation Code.

(iii) Receipts from sales to operators of common carrier and

waterborne vessels of property to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this City.

**SECTION 5: USE TAX.**

(a) An excise tax is hereby imposed on the storage, use or other consumption in the City of Chula Vista of tangible personal property purchased from any retailer on or after the operative date of this ordinance, 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.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1956, applicable to use taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the City of Chula Vista shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the City of Chula Vista for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption remains subject to tax by the State under the provisions of Part 1 of Division 2 of the said Revenue and Taxation Code, or to impose this tax with respect to certain storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provisions of that Code; and in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the said Revenue and Taxation Code as adopted.

(3) There shall be exempt from the tax due under this section:

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

(ii) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales or use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the said Revenue and Taxation Code by any other city and county, county other than the county in which this city is located, or city in this State.

(iii) The storage or use of tangible personal property in the transportation or transmission of persons, property or communications, or in the generation, transmission or distribution of electricity or in the manufacture, transmission or distribution of gas in intrastate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California.

(iv) The use or consumption of property purchased by operators of common carrier and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside the City.

**SECTION 6: AMENDMENTS.** All amendments of the said Revenue and Taxation Code enacted subsequent to

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the effective date of this ordinance which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the said Revenue and Taxation Code shall automatically become a part of this ordinance.

**SECTION 7: 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 this City, or against any officer of the State or this City, to prevent or enjoin the collection under this ordinance, or Part 1.5 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

**SECTION 8: EXISTING SALES AND USE TAX ORDINANCES SUSPENDED.** At the time this ordinance goes into operation, the provisions of Ordinances No's. 371 and 439 as amended shall be suspended and shall not again be of any force or effect until and unless for any reason the State Board of Equalization ceases to perform the functions incident to the administration and operation of the sales and use tax hereby imposed; provided, however, that if for any reason it is determined that the City of Chula Vista is without power to adopt this ordinance, or that the State Board of Equalization is without power to perform the functions incident to the administration and operation of the taxes imposed by this ordinance, the provisions of Ordinances No's. 371 and

439 as amended shall not be deemed to have been suspended, but shall be deemed to have been in full force and effect at the rate of one percent (1%) continuously from and after April 1, 1956. Upon the ceasing of the State Board of Equalization to perform the functions incident to the administration and operation of the taxes imposed by this ordinance, the provisions of Ordinances No's. 371 and 439 as amended shall again be in full force and effect at the rate of one percent (1%). Nothing in this ordinance shall be construed as relieving any person of the obligation to pay to the City of Chula Vista any sales or use tax accrued and owing by reason of the provisions of Ordinances No's. 371 and 439 as amended in force and effect prior to and including March 31, 1956.

**SECTION 9: PENALTIES.** Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than \$500.00 or by imprisonment for a period of not more than six (6) months in the City Jail, or by both such fine and imprisonment.

**SECTION 10: SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this ordinance, including but not limited to any exemption, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the

remaining portions of this ordinance. The Council of the City of Chula Vista hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

**SECTION 11: EFFECTIVE DATE.** This ordinance shall be in full force and effect on and after July 1, 1956, or at such later date as the County of San Diego shall make as an effective date of their adoption of a County Sales and Use Tax Ordinance and all provided and contingent upon the County of San Diego passing and adopting a Sales and Use Tax Ordinance.

**ADOPTED AND APPROVED** by the CITY COUNCIL of the CITY OF CHULA VISTA, CALIFORNIA, this 22nd day of May 1956 by the following vote, to-wit:

**AYES:** COUNCILMEN Rader, DeGraaf, Smith, DeWolfe

**NAYS:** COUNCILMEN None

**ABSENT:** COUNCILMEN Dillon

(S) John A. Smith  
Mayor of the City of  
Chula Vista

(SEAL)

**ATTEST**

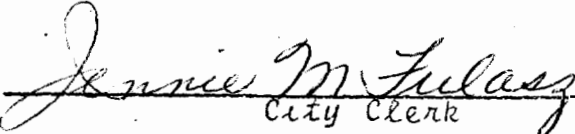
KENNETH CAMPBELL

City Clerk

Legal No. 1628: -- Published in the Chula Vista Star-News, Chula Vista, California, May 31, 1956.

I, JENNIE M. FULASZ, City Clerk of the City of Chula Vista, California, DO HEREBY CERTIFY that the above and foregoing is a full, true and correct copy of ORDINANCE NO. 548 and that the same has not been amended or repealed.

DATED: September 27, 1973

  
City Clerk

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1 substituted for that of the State in any section when the result of that substi-  
2 tution would require action to be taken by or against the City or any agency  
3 thereof rather than by or against the State Board of Equalization, in performing  
4 the functions incident to the administration or operation of this ordinance; and  
5 neither shall the substitution be deemed to have been made in those sections,  
6 including but not necessarily limited to, sections referring to the exterior  
7 boundaries of the State of California, where the result of the substitution would  
8 be to provide an exemption from this tax with respect to certain storage, use or  
9 other consumption of tangible personal property which would not otherwise be  
10 exempt from this tax while such storage, use or other consumption remains  
11 subject to tax by the State under the provisions of Part 1 of Division 2 of the  
12 said Revenue and Taxation Code, or to impose this tax with respect to certain  
13 storage, use or other consumption of tangible personal property which would not  
14 be subject to tax by the State under the said provisions of that Code; and in  
15 addition, the name of the City shall not be substituted for that of the State in  
16 Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737,  
17 6797 and 6828 of the said Revenue and Taxation Code as adopted, and the name  
18 of the City shall not be substituted for the word "State" in the phrase "retailer  
19 engaged in business in this State" in Section 6203 nor in the definition of that  
20 phrase in Section 6203.

21 Section 6. Section 30.9(b)(3)(ii) of said code is amended to read:

22 The storage, use or other consumption of tangible  
23 personal property, the gross receipts from the sale of which has been subject  
24 to sales tax under a sales and use tax ordinance enacted in accordance with  
25 Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and  
26 county, county, or city in this State.

27 Section 7. This ordinance shall become operative on January 1, 1962.

28 Section 8. Publication.

29 This Ordinance shall be effective and be in force  
30 thirty-one days after final passage thereof, and shall, within  
31 fifteen (15) days after its final passage be published once in  
the Chula Vista Star-News, a newspaper of general circulation,  
printed and published in the City of Chula Vista, California

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ADOPTED AND APPROVED by the CITY COUNCIL of the CITY OF  
CHULA VISTA, CALIFORNIA, this 21st day of November 1961  
by the following vote, to-wit:

AYES: COUNCILMEN DeGraaf, McMains, McAllister, Menzel, Smith  
NAYS: COUNCILMEN None  
ABSENT: COUNCILMEN None

Keith W. Menzel  
Mayor of the City of Chula Vista

ATTEST Kenneth Campbell  
City Clerk

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) ss.  
CITY OF CHULA VISTA )

I, JENNIE M. FULASZ, City Clerk of the City of Chula Vista,  
California, DO HEREBY CERTIFY that the above and foregoing is a full,  
true and correct copy of ORDINANCE NO. 775  
and that the same has not been amended or repealed.

DATED: September 27, 1973

Jennie M. Fulasz  
City Clerk

L. 7031



ORDINANCE NO. 1501

AN ORDINANCE OF THE CITY OF CHULA VISTA AMENDING SECTIONS 30.8 and 30.9, ADDING NEW SECTION 30.11, AND RENUMBERING EXISTING SECTIONS 30.11 AND 30.12 TO 30.12 AND 30.13, OF CHAPTER 30, ARTICLE II, OF THE CHULA VISTA CITY CODE, RELATING TO THE UNIFORM LOCAL SALES AND USE TAX LAW

The City Council of the City of Chula Vista does ordain as follows:

SECTION I: That Section 30.8 of the Chula Vista City Code, paragraph (b), subparagraph (3) is hereby amended to read as follows:

(3) If a seller's permit has been issued to a retailer under Section 6067 of the said Revenue and Taxation Code, an additional seller permit shall not be required by reason of this section.

SECTION II: That Section 30.8 of the Chula Vista City Code, is hereby amended by adding thereto a new subparagraph (4.5) to paragraph (b), to read as follows:

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

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

(ii) The gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

(iii) The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city 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.

SECTION III: That Section 30.9 of the Chula Vista City Code, is hereby amended by adding thereto a new subparagraph (3.5) to paragraph (b), to read as follows:

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

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

(ii) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

(iii) The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

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

SECTION IV: That existing Sections 30.11 and 30.12 of the Chula Vista City Code be, and the same are hereby renumbered to Sections 30.12 and 30.13, and a new Section 30.11 is hereby added to read as follows:

Sec. 30.11. Application of Provisions Relating to Exclusions and Exemptions.

(a) Sections 30.8 (b) (4.5), and 30.9 (b) (3.5) of this ordinance shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 30.8 (b) (4) and 30.9 (b) (3) of this ordinance shall become inoperative.

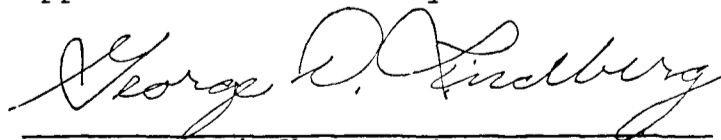
(b) In the event that Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) of this ordinance become operative and the State Board of Equalization subsequently adopts an assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Sections 30.8 (b) (4) and 30.9 (b) (3) of this ordinance shall become operative on the first day of the month following the months in which such higher ratio is adopted, at which time Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) of this ordinance shall become inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 30.8 (b) (4.5) and 30.9 (b) (3.5) shall again become operative and Sections 30.8 (b) (4) and 30.9 (b) (3) shall become inoperative.

SECTION V: This ordinance shall be operative on January 1, 1974.

Presented by

  
Gordon K. Grant, Director of Finance

Approved as to form by

  
George D. Lindberg, City Attorney

ADOPTED AND APPROVED by the CITY COUNCIL of the CITY OF  
CHULA VISTA, CALIFORNIA, this 21st day of November 1961  
by the following vote, to-wit:

AYES: COUNCILMEN DeGraaf, McMains, McAllister, Menzel, Smith

NAYS: COUNCILMEN None

ABSENT: COUNCILMEN None

Keith W. Menzel  
Mayor of the City of Chula Vista

ATTEST Harold Campbell  
City Clerk

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) ss.  
CITY OF CHULA VISTA )

I, JENNIE M. FULASZ, City Clerk of the City of Chula Vista,  
California, DO HEREBY CERTIFY that the above and foregoing is a full,  
true and correct copy of ORDINANCE NO. 775  
and that the same has not been amended or repealed.

DATED: September 27, 1973

Jennie M. Fulasz  
City Clerk

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ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY  
OF CHULA VISTA, CALIFORNIA, this 2nd day of October,  
1973, by the following vote, to-wit:

AYES: Councilmen Hyde, Egdahl, Scott, Hobel, Hamilton

NAYES: Councilmen None

ABSENT: Councilmen None

Thomas D. Hamilton Jr.  
Mayor of the City of Chula Vista

ATTEST Jennie M. Fulasz  
City Clerk

STATE OF CALIFORNIA )  
COUNTY OF SAN DIEGO ) ss.  
CITY OF CHULA VISTA )

I, JENNIE M. FULASZ, City Clerk of the City of Chula Vista,  
California, DO HEREBY CERTIFY that the above and foregoing is a full,  
true and correct copy of \_\_\_\_\_  
and that the same has not been amended or repealed.

DATED: \_\_\_\_\_

\_\_\_\_\_  
City Clerk