

3.14.130 Temporary tax percentage reduction and reinstatement of tax percentage without election.

The City Council may, by resolution and upon a majority vote of the Council, temporarily reduce the tax percentage in Sections 3.14.040 through 3.14.070 for a period of no more than twelve (12) months. The Tax Administrator shall implement the temporary tax reduction by giving sixty (60) day written notice to all affected service suppliers as required by Public Utilities Code Section 799. At the end of the twelve (12) month period, the original tax percentage shall be automatically reinstated without further notice or action by the City Council.

In a resolution granting a temporary tax rebate or tax reduction, the City Council shall make the following finding: The temporary tax reduction shall not adversely affect the city's ability to meet its financial obligations as contemplated in its current or its proposed budget.

Nothing herein shall prohibit the City Council from adopting consecutive temporary tax percentage reductions, as provided herein.

As stated in Government Code Section 9611, the enactment of a temporary tax percentage reduction by the City Council shall not constitute a repeal of one (1) or more of the original provisions of this chapter. Upon the expiration of the time of the temporary tax percentage reduction, the original provisions of this chapter shall have the same force and effect as if the temporary tax percentage reduction had not been enacted. Nothing herein is intended to constitute a decrease in a tax, or an increase in a tax requiring election approval under California Constitution Article XIII C; and to the extent that any aspect of a temporary tax percentage reduction is found to invoke such a requirement, the entire temporary tax percentage reduction shall be deemed null and void ab initio, and there shall be no entitlement to such tax reduction for any service user. (Ord. 950 § 1 (part), 2006).