

ORDINANCE NO. 07-928 N.S.

AN ORDINANCE OF THE CITY OF EL PASO DE ROBLES  
AMENDING DIVISION XXV OF CHAPTER 3.04 OF THE CITY'S MUNICIPAL  
CODE REGARDING CLAIMS AGAINST THE CITY FOR REFUNDS OF  
TAXES, ASSESSMENTS, OR FEES

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**WHEREAS**, the City's current procedures for refund of taxes, assessments or fees provides a three-year statute of limitations to file a claim for refund;

**WHEREAS**, this three-year statute of limitations makes it difficult for the City to plan with financial certainty;

**WHEREAS**, the City may, pursuant to Government Code section 935, adopt a claim filing ordinance to require that payors submit a refund claim with the City no later than one year after payment as a prerequisite to filing suit;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Code Amendment.** Division XXV of Chapter 3.04 of the Paso Robles Municipal Code is hereby amended to read as follows:

**Division XXV. Claims for Refund of Taxes, Assessments, or Fees**

**3.04.550 Authority/Scope.**

The provisions of this Division are enacted pursuant to Section 935 of the California Government Code and shall apply to all claims for recovery of taxes, fees or assessments enacted by the City which are not expressly governed by a claims procedure set forth in any other statute or ordinance.

**3.04.551 Claim required.**

No suit for the recovery of any taxes, fees, or assessments which have been paid by any person to the City may be maintained unless a claim for refund of such taxes, fees, or assessments has been filed and rejected in accordance with Part 3 of Divisions 3.6 of Title 1 of the California Government Code (commencing with Section 900 thereof) as those provisions now exist or shall hereafter be amended, and as further provided in this Division.

**3.04.552 Time limit for filing a claim**

Any claim for a refund of taxes, fees, or assessments subject to this Chapter shall be made within one year after payment was made under protest.

**3.04.553 Claim --Who may make.**

A claim for the refund of taxes, fees, or assessments subject to the provisions of this Chapter may be filed by the claimant, or by the claimant's guardian, executor, conservator or administrator. No claim may be filed on behalf of a class of persons unless verified by every member of that class as required by this section.

**3.04.554 Claims procedures**

A claim for the refund of any taxes, fees, or assessments paid under protest shall be filed in writing no later than one year after the date of the timely payment under protest. The claim shall be deemed filed on the date of receipt by the City Attorney. Any such claim shall contain the information

required by Government Code section 910, as that provision now exists or may be amended in the future, as well as the following information:

- (a) The name and address of the claimant, and where applicable, the claimant's guardian, executor, conservator, or administrator.
- (b) The amount paid and the amount assessed, the payment date and the nature of any taxes, fees, or assessments paid, including the address of any property to which the tax, fee or assessment is applicable.
- (c) A description of the specific reason for the refund and whether the whole tax, fee, or assessment is claimed to be void or, if only a part, what portion.
- (d) The signature of the claimant or the claimant's guardian, executor, conservator, or administrator, accompanied by a contemporaneous statement that the information on the claim has been provided under penalty of perjury.

#### **3.04.555 Reasons for refunds.**

On order of the city council, any taxes, assessments, fees, penalties, or costs paid to the City shall be refunded if they were due to:

- (a) Mathematical, computational or other error on the part of the City; or
- (b) Overpayment or duplicate payment.

#### **3.04.556 Processing of claims**

The City Council shall act on a claim in the manner provided in Government Code section 912.4 and 912.6 within forty-five (45) days after the claim is presented.

#### **3.04.557 Time-barred claims**

Nothing in this Division revives or reinstates any cause of action that on May 4, 2007, is barred by failure to comply with any previously applicable statute, ordinance or regulation requiring the presentation of a claim prior to a suit for refund of taxes, fees, or assessments subject to this Chapter, or by failure to commence any action thereon within the period prescribed by an applicable statute of limitations.

#### **3.04.558 Deducted proportionately from funds.**

If the amount paid has been apportioned to any funds or revenue or assessment districts, the proper proportion of the refund shall be deducted from any amounts due each fund or revenue or assessment district.

#### **3.04.559 Moneys not refunded--Deposit.**

Any amount subject to refund for which application is not made within the time allowed shall be placed in the City general fund.

#### **3.04.560 Payment Under Protest--Not Voluntary.**

Any assessee may contest a tax, fee or assessment by tendering the required payment when due and providing written notice that such payment is being tendered under protest, and the basis for such protest. A payment under protest is not a voluntary payment.

#### **3.04.561 Time of Commencement of Lawsuit.**

Any lawsuit for the refund of any taxes, fees, or assessments shall be commenced within six months from and after the date on which the City Council rejects a claim for refund. The action may be brought only:

- (a) As to the portion of the tax, fee, or assessment claimed to be void.
- (b) On the grounds specified in the claim.

(c) By the person making payment, his guardian, executor, administrator, or heir. Payment of a judgment against the city shall not be made to an assignee of the person bringing the action.

**Section 2. Severability.** Should any provision of this Ordinance, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Ordinance or the application of this Ordinance to any other person or circumstance and, to that end, the provisions hereof are severable.

**Section 3. Effective Date.** This Ordinance shall take effect thirty (30) days after adoption as provide by Government Code section 36937. The provisions of this Ordinance shall apply retroactively to any taxes, fees, or assessments paid prior to the Effective Date. However, any claim that would have been timely if presented on the day before this Ordinance becomes effective, but which would be untimely under the requirements of this Ordinance, may (notwithstanding this Ordinance) be presented not later than the 45<sup>th</sup> day after the adoption of this Ordinance.

**Section 4. Publication.** This Ordinance shall be published once fifteen (15) days after its passage in a newspaper of general circulation, printed, published and circulated in the City in accordance with Government Code section 36933.

Introduced at a regular meeting of the City Council held on March 20, 2007, and passed and adopted by the City Council of the City of El Paso de Robles on the 3rd day of April 2007 by the following roll call vote, to wit:

AYES: Hamon, Nemeth, Picanco, Strong and Mecham

NOES:

ABSTAIN:

ABSENT:

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Mayor Frank R. Mecham

ATTEST:

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Deborah D. Robinson, Deputy City Clerk