

Title 4

REVENUE, FINANCE AND PURCHASING

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Chapter 4.04

PURCHASING PROCEDURES¹

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4.04.010 Chapter purpose.

The purpose of this chapter is to adopt policies and procedures governing purchases of supplies, equipment and contractual services by the county in accordance with Article 7 (Sections 54201 et seq.) of Chapter 5 of Part 1 of Division 2 of Title 5 and Article 7 (Sections 25520 et seq.) of Chapter 5 of Part 2 of Division 2 of Title 3 of the Government Code. This chapter is not intended to conflict with applicable provisions of state law and shall be interpreted as supplementary thereto. (Ord. 946 § 1 (part), 1989.)

4.04.020 Definitions.

As used in this chapter:

- A. "Agency" and "using agency" means any of the departments, officers or other organization units of the county government, and any special district whose affairs and funds are under the supervision and control of the board and for which the board is ex officio governing body.
- B. "Contractual services" means any and all services; the lease and lease-purchase of equipment, machinery and other personal property; insurance; the services of attorneys, physicians, electricians, engineers, consultants or other individuals or organizations possessing a high degree of technical skill; and all other types of agreements under which the contract provides services which are required by the county government but not furnished by its own employees. Purchase of space for legal advertising shall not be subject to the provisions of this chapter.
- C. "Price", "amount of the expenditure" or similar terms do not include tax, shipping or handling when determining the procedure to be followed.
- D. "Supplies and equipment" means any and all articles, materials or things which shall be furnished to, or used by, any agency but excluding services or materials furnished "in kind" in lieu of cash to indigents.

(Ord. 1100 § I (part) 1998; Ord. 946 § 1 (part), 1989.)

¹a Prior Ordinance History: Ords. 362, 796 ,873 and 941.

¹b Former Sections 4.04.055 purchases by Community Services department, and 4.04.060 purchases by Public Works Department was repealed by Ord. 1100 § IV and V, 1998. Historical Reference: 4.04.055 - Ords. 948 § 1, 1989 and 946 §1 (part); 4.04.060 - Ords. 964 § 1, 1990 and 946 § 1 (part), 1989.

4.04.030 Purchasing agent and assistants.

- A. There is created the office of purchasing agent under the provisions of Article 7 (commencing with Section 25500) of Chapter 5 of Part 2 of Division 2 of Title 3 of the Government Code to serve at the pleasure of the board without additional compensation for the duties imposed by this section. Each department head within the county is appointed as an assistant to the purchasing agent pursuant to Section 25500 of the Government Code.
 - B. The purchasing agent and each assistant shall only have such authority as is set forth in this code and other rules and regulations adopted by resolution of the board of supervisors.
 - C. The board may, from time to time, as it determines necessary or convenient, grant authority to the purchasing agent or any of his assistants under Section 25502.3 of the Government Code.
- (Ord. 946 § 1 (part), 1989.)

4.04.040 Purchases by agency.

- A. The board authorizes each agency head to enter into contractual agreements for his agency in the amounts or estimated amounts of up to \$20,000 per vendor, provided that such purchases shall be made in conformity with the applicable provisions of this chapter. The board may rescind or modify this authorization by resolution, or by provisions of the County Administrative Manual that have been adopted by resolution.
 - B. Except as provided in Section 4.04.080 of this chapter, each agency head is responsible for making all purchases at the most favorable price for the county. It is the policy of the county for all purchases to be made upon comparison pricing wherever practical. When it is feasible agencies shall solicit bids to ensure the lowest prices are obtained for comparable goods and services.
 - C. Subject to approval by minute order of the board, an agency head may delegate his authority to purchase under this section to a deputy or assistant. Any requirement of the Administrative Code which requires the department head to certify the availability of funds in the agency budget may not be delegated.
 - D. When the board or the purchasing agent has entered into a contract with a vendor to supply all the county's requirements for specified supplies or equipment, the using agency shall not have authority to purchase such supplies or equipment under this section.
 - E. All contracts authorized by this section or as allowed by the County Administrative Manual shall be approved as to form by the county counsel and the department head shall certify the availability of unexpended funds to pay for the contract in the agency budget.
- (Ord. 1147 § 1, 2002; Ord. 1100 § II, 1998; Ord. 946 § 1 (part), 1989.)

4.04.050 Purchases by board of supervisors.

- A. Each agency head shall submit to the board requests for purchases of supplies, equipment, or for professional services in amounts, or estimated amounts, of \$20,000 or more, unless otherwise provided in this code or the County Administrative Manual or by Minute Order of the board.
 - B. Bids shall be solicited by public notice for contract requests under this section unless otherwise provided in this code or the County Administrative Manual, followed by an award by the board, except where the board makes a finding recorded in its minutes that competitive bidding would not be in the public interest. Departments soliciting bids shall notify other County departments in order that other departments may take advantage of any volume pricing discounts that may apply. Unless otherwise fixed by minute order of the board, public notice shall consist of publishing notice soliciting bids in the official county newspaper at least once, not less than ten days before the time fixed for the purchase. All bids shall be submitted sealed to the clerk of the board. The administering department or the board may reject any or all bids for any or all supplies and equipment. A tabulation of all bids received, whether accepted or rejected, shall be open for public inspection for a period of not less than thirty days after the bid opening. Except as provided in Section 4.04.080, the award shall be made by the board to the lowest responsible bidder. In determining the lowest responsible bidder, the board shall take into consideration the recommendation of the administering department, the quality offered and its conformity with the specifications, product reliability, the delivery and discount terms and conditions of the bid, and other information and data required to prove his or her responsibility.
- (Ord. 1269 § 10, 2018; Ord. 1147 § 1, 2002; Ord. 1100 § III, 1998; Ord. 946 § 1 (part), 1989.)

4.04.070 Motor fuel purchases.

The Public Works Director is authorized to purchase motor fuel for the county in any amount but only after securing at least two cost quotes. (Ord. 1269 § 3, 2018; Ord. 1236 § 1, 2012; Ord. 1147 § 1, 2002; Ord. 1085 §1, 1997; Ord. 946 §1 (part), 1989.)

4.04.080 Preference to local vendors.

It shall be the policy of this county that in determining the best or lowest price, county officers shall give local vendors or contractors a five percent advantage over vendors or contractors whose place of business is located outside of this county. (Ord. 1100 § VI, 1998; Ord. 946 § 1 (part), 1989.)

4.04.090 Exemption.

Contracts to print legal briefs or legal notices, contracts for reporters' services or transcripts, contracts for election supplies, contracts for expert services to be rendered the offices of the district attorney, county counsel or sheriff, contracts for appraisers' services or contracts for other services which by law some officer or body is specifically charged with obtaining may be entered into by the officer without complying with the provisions of this chapter provided that unexpended funds necessary for payment of such contract are available in the agency budget. (Ord. 1100 § VII, 1998; Ord. 946 § 1 (part), 1989.)

4.04.100 Contractual services.

- A. Contracts for professional services shall be subject to the provisions of Section 4.04.040 and shall be awarded based upon merit and as further stated by resolution of the board or the County Administrative Manual.
- B. Contracts for maintenance/personal service agreements shall be subject to the provisions of Section 4.04.100 (A). Renewals with no material change may be authorized by department head for a period of three years.
(Ord. 1147 § 1, 2002; Ord. 1116 § 1 (part); Ord. 1100 § VIII, 1998; Ord. 1006 § 1 (part), 1992); Ord. 959 § 1, 1990; Ord. 946 § 1 (part), 1989.)

4.04.110 Emergency purchases.

Emergency purchases may be made by an agency when the supplies or equipment so purchased are necessary for the preservation of life or property. Such emergency purchases shall be submitted to the board at its next meeting for ratification. (Ord. 946 § 1 (part), 1989.)

4.04.120 Gratuities.

The acceptance of any gratuity in the form of cash, or any other thing of significant value by official or employee of the county from a vendor or contractor, or prospective vendor or contractor, shall be cause for disciplinary action. (Ord. 946 § 1 (part), 1989.)

4.04.130 Unlawful purchases.

Except as otherwise provided by law, no purchase of supplies, equipment or contractual services shall be made in excess of the amount of the appropriations allowed by the budget. (Ord. 946 § 1 (part), 1989.)

Chapter 4.08

SALES AND USE TAX²

Sections:

4.08.010	<i>Title.</i>
4.08.020	<i>Purpose.</i>
4.08.030	<i>Operative date--State contract.</i>
4.08.040	<i>Sales tax--Imposed.</i>
4.08.050	<i>Sales tax--Place of sale.</i>
4.08.060	<i>Sales tax--Adoption of provisions of state law.</i>
4.08.070	<i>Sales tax--Limitations on adoption of state law.</i>
4.08.080	<i>Sales tax--Permit not required.</i>
4.08.100	<i>Sales tax--Exclusions.</i>
4.08.110	<i>Use tax--Imposed.</i>
4.08.120	<i>Use tax--Adoption of provisions of state law.</i>
4.08.130	<i>Use tax--Limitations on adoption of state law.</i>
4.08.150	<i>Use tax--Exemptions.</i>
4.08.170	<i>Credit against payment of taxes.</i>
4.08.180	<i>Enjoining collection forbidden.</i>
4.08.190	<i>Amendments to state code.</i>
4.08.210	<i>Limit on inoperability of chapter.</i>
4.08.220	<i>Violation a misdemeanor.</i>

4.08.010 Title.

This chapter shall be known as the Glenn County uniform local sales and use tax ordinance. (Ord. 353 § 1, 1957.)

4.08.020 Purpose.

This chapter is adopted to achieve the following, among other purposes, and the provisions of this chapter shall be interpreted in order to accomplish the following 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 insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;
- C. To adopt a sales and use tax ordinance which imposes a one and one-quarter percent 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 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 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 Revenue and Taxation Code, minimize the cost of collecting county 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 chapter.

(Ord. 545 § 1, 1972; Ord. 398 § 1, 1961; Ord. 353 § 2, 1957.)

² For the statutory provisions regarding the Uniform Local Sales and Use Tax, see Rev. & Tax. Code § 7200 et seq.; for the specific authority of counties to adopt the tax, see Rev. & Tax. Code § 7201.

4.08.030 Operative date--State contract.

This chapter shall become operative on April 1, 1957, and prior thereto this county shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax chapter. (Ord. 353 § 3, 1957.)

4.08.040 Sales tax--Imposed.

For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the county at the rate of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the county on and after April 1, 1957 to, and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. (Ord. 545 § 2, 1972; Ord. 353 § 4(a)(1), 1957.)

4.08.050 Sales tax--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 or her 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 Board of Equalization. (Ord. 1269 § 10, 2018; Ord. 398 § 2, 1961; Ord. 353 § 4(a)(2), 1957.)

4.08.060 Sales tax--Adoption of provisions of state law.

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1957, applicable to sales taxes are adopted and made a part of Sections 4.08.040 through 4.08.100 as though fully set forth herein. (Ord. 353 § 4(b)(1), 1957.)

4.08.070 Sales tax--Limitations on adoption of state law.

Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code, the state of California is named or referred to as the taxing agency, the county shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the county for the word "State" when that word is used as part of the title of the State Controller, 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 county 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 county 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 chapter; 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 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 provisions of that code; and, in addition, the name of the county 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 Revenue and Taxation Code as adopted. (Ord. 353 § 4(b)(2), 1957.)

4.08.080 Sales tax--Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this chapter. (Ord. 545 § 3, 1972; Ord. 353 § 4(b)(3), 1957.)

4.08.100 Sales tax--Exclusions.

- There shall be excluded from the gross receipts by which the tax is measured:
- A. The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;

- B. Eighty percent of the gross receipts from the sale of tangible personal property 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.
(Ord. 803 § 2, 1983; Ord. 578 § 1, 1974; Ord. 353 § 4 (b)(4.5), 1957.)

4.08.110 Use tax--Imposed.

An excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after April 1, 1957, for storage, use or other consumption in the county at the rate of one percent of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. 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. 545 § 5, 1972; Ord. 353 § 5(a), 1957.)

4.08.120 Use tax--Adoption of provisions of state law.

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California, all of the provisions of Part 1 of Division 2 of said code, as amended and in force and effect on April 1, 1957, applicable to use taxes, are adopted and made a part of Sections 4.08.110 through 4.08.140 as though fully set forth herein. (Ord. 353 § 5(b)(1), 1957.)

4.08.130 Use tax--Limitations on adoption of state law.

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 name of this county shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this county 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 county 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 county 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 chapter; 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 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 provisions of that code; and in addition, the name of the county 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 Revenue and Taxation Code as adopted, and the name of the county shall not be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 nor in the definition of that phrase in Section 6203.

(Ord. 398 § 5, 1961; Ord. 353 § 5(b)(2), 1957.)

4.08.150 Use tax--Exemptions.

There shall be exempt from the tax due under Section 4.08.110 through 4.08.130:

- A. The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;
- B. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have 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, shall be exempt from the tax due under this chapter;
- C. 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 is exempt from eighty percent of the tax.

(Ord. 803 § 3, 1983; Ord. 578 § 2, 1974; Ord. 353 5(b)(3.5), 1957.)

4.08.170 Credit against payment of taxes.

Any person subject to a sales or use tax or required to collect a use tax under this chapter shall be entitled to credit against the payment of taxes due under this chapter, the amount of sales and use tax due any city in this county, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivisions (1) to (8), inclusive, of subdivision (h) of Section 7202 of the Revenue and Taxation Code, and other applicable provisions of Part 1.5 of Division 2 of that code. (Ord. 803 § 4, 1983; Ord. 578 § 3, 1974; Ord. 353 § 6.5, 1957.)

4.08.180 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 county or against any officer of the state or this county to prevent or enjoin the collection under this chapter 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. (Ord. 353 § 7, 1957.)

4.08.190 Amendments to state code.

All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of the ordinance codified in this chapter which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this chapter. (Ord. 353 § 8, 1957.)

4.08.210 Limit on inoperability of chapter.

This chapter may be made inoperative not less than sixty days, but not earlier than the first day of the calendar quarter, following the county's lack of compliance with Article II (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code. (Ord. 545 § 7, 1972; Ord. 353 § 8.5, 1957.)

4.08.220 Violation a misdemeanor.

Any person violating any of the provisions of this chapter is guilty of a misdemeanor. (Ord. 1060 § 17, 1995; Ord. 353 § 10, 1957.)

Chapter 4.12

TRANSIENT OCCUPANCY TAX³

Sections:

<i>4.12.010</i>	<i>Title.</i>
<i>4.12.020</i>	<i>Definitions.</i>
<i>4.12.030</i>	<i>Tax imposed.</i>
<i>4.12.040</i>	<i>Exemptions.</i>
<i>4.12.050</i>	<i>Operator's duties.</i>
<i>4.12.060</i>	<i>Registration.</i>
<i>4.12.070</i>	<i>Reporting and remitting.</i>
<i>4.12.080</i>	<i>Penalties and interest.</i>
<i>4.12.090</i>	<i>Failure to collect and report--Determination of tax.</i>
<i>4.12.100</i>	<i>Appeal.</i>
<i>4.12.110</i>	<i>Records.</i>
<i>4.12.120</i>	<i>Refunds.</i>
<i>4.12.130</i>	<i>Actions to collect.</i>
<i>4.12.140</i>	<i>Violation a misdemeanor.</i>
<i>4.12.150</i>	<i>Effective Date--Exceptions.</i>

4.12.010 Title.

This chapter shall be known as the uniform transient occupancy tax ordinance of the county. (Ord. 508 §1, 1968.)

4.12.020 Definitions.

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

- A. "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof;
- B. "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes;
- C. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both;
- D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit;
- E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever;
- F. "Tax administrator" means the Glenn County tax collector;
- G. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of

³ For the statutory provisions authorizing counties to impose a tax on transients who occupy room space in unincorporated areas of the county, see Rev. & Tax. Code § 7280 et seq.

concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered.

(Ord. 1269 § 10, 2018; Ord. 508 § 2, 1968.)

4.12.030 Tax imposed.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of five percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the operator or to the county. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator.

(Ord 1102 § 1(Ord. overturned by ballot measure), 1998; Ord. 508 § 3, 1968.)

4.12.040 Exemptions.

No tax shall be imposed upon:

- A. Any person as to whom, or any occupancy as to which, it is beyond the power of the county to impose the tax herein provided;
- B. Any federal or state of California officer or employee when on official business;
- C. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator.

(Ord. 508 § 4, 1968.)

4.12.050 Operator's duties.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner provided in Section 4.12.120. (Ord. 508 § 5, 1968.)

4.12.060 Registration.

Within thirty days after the effective date of the ordinance codified in this chapter, or within thirty days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register the hotel with the tax administrator and obtain from him or her a "Transient Occupancy Registration Certificate" to be, at all times, posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;
- D. *"This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable law, including, but not limited to those requiring a permit from any board, commission, department or office of this County. This certificate does not constitute a permit."*

(Ord. 1269 § 10, 2018; Ord. 508 § 6, 1968.)

4.12.070 Reporting and remitting.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the tax administrator, make a return to the tax administrator, on forms provided by him or her of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to insure collection of the tax and he or she may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the county until payment thereof is made to the tax administrator. (Ord. 1269 § 10, 2018; Ord. 508 § 7, 1968.)

4.12.080 Penalties and interest.

- A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.
- B. Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the ten percent penalty first imposed.
- C. Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.
- D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax required to be paid. (Ord. 508 § 8, 1968.)

4.12.090 Failure to collect and report--Determination of tax.

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of the tax or any portion thereof required by this chapter, the tax administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator procures such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make the report and remittance, he shall proceed to determine and assess against the operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. The operator may, within ten days after the serving or mailing of the notice, make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If the application is made, the tax administrator shall give not less than five days' written notice, in the manner prescribed herein, to the operator to show cause at a time and place fixed in the notice why amount specified therein should not be fixed for the tax, interest and penalties. At the hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After the hearing, the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this section of the determination and the amount of the tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in Section 4.12.100. (Ord. 508 § 9, 1968.)

4.12.100 Appeal.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of the tax, interest and penalties, if any, may appeal to the board by filing a notice of appeal with the county clerk within fifteen days of the serving or mailing of the determination of tax due. The board shall fix a time and place for hearing such appeal, and the county clerk shall give notice in writing to such operator at his or her last known place of address. The findings of the board shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Ord. 1269 § 10, 2018; Ord. 508 § 10, 1968.)

4.12.110 Records.

It is the duty of every operator liable for the collection and payment to the county of 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 the tax as he may have been liable for the collection of and payment to the county which records the tax administrator or the auditor-controller of Glenn County shall have the right to inspect at all reasonable times. (Ord. 546, 1972; Ord. 508 § 11, 1968.)

4.12.120 Refunds.

- A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the county under this chapter, it may be refunded as provided in subsections B and C of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within three years of the date of payment. The claim shall be on forms furnished by the tax administrator.
- B. An operator 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 person from whom the tax has been collected was not a transient; 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 transient or credited to rent subsequently payable by the transient to the operator.
- C. A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the county by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.
- D. No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.

(Ord. 508 § 12, 1968.)

4.12.130 Actions to collect.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the county. Any such tax collected by an operator which has not been paid to the county, shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this chapter shall be liable to an action brought in the name of the county for the recovery of such amount. (Ord. 508 § 13, 1968.)

4.12.140 Violation a misdemeanor.

- A. Any operator or other person who fails or refuses to register as required in this chapter, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return of claim, is guilty of a misdemeanor.
- B. Any person required to make, render, sign or verify and report of claim who makes any false or fraudulent report of claim with intent to defeat or evade the determination or any amount due required by this chapter to be made, is guilty of a misdemeanor .

C. Every person who violates any other provision of this chapter is guilty of a misdemeanor. (Ord. 1060 § 18, 1995; Ord. 508 § 14, 1968.)

4.12.150 Effective Date--Exceptions.

This chapter, inasmuch as it provides for a tax levy for the usual and current expenses of the county, shall take effect immediately, except that the tax imposed by this chapter shall become operative and be imposed on January 1, 1969, and shall not apply prior to said date. (Ord. 508 § 16, 1968.)

Chapter 4.16

REAL PROPERTY TRANSFER TAX⁴

Sections:

- 4.16.010** *Title.*
- 4.16.020** *Tax imposed.*
- 4.16.030** *Payment of tax.*
- 4.16.040** *Exemption--Instrument to secure debt.*
- 4.16.050** *Exemption--Government agency.*
- 4.16.060** *Exemption--Conveyances and instruments of transfer.*
- 4.16.070** *Exemption--Conveyance to effectuate order of Securities and Exchange Commission.*
- 4.16.080** *Exemption--Partnership transfer of interest.*
- 4.16.090** *City tax payment credit.*
- 4.16.100** *Unredeemed documentary tax stamps void.*
- 4.16.110** *Administration--Allocation.*
- 4.16.120** *Recordation of documents.*
- 4.16.130** *Claims for refunds.*
- 4.16.140** *Interpretation of chapter.*
- 4.16.150** *Nonpayment or exemption--Documentary proof.*
- 4.16.160** *Misrepresentation a misdemeanor.*

4.16.010 Title.

This chapter shall be known as the real property transfer tax ordinance of the county. It is adopted pursuant to Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code. (Ord. 515 § 1, 1969.)

4.16.020 Tax imposed.

There is imposed on each deed, instrument or writing by which any lands, tenements, or other realty sold within the county 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 her 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. 1269 § 10, 2018; Ord. 515 § 2, 1969.)

4.16.030 Payment of tax.

The tax imposed by Section 4.16.020 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. 515 § 3, 1969.)

⁴ For the statutory authority of counties to impose a documentary transfer tax, see Rev. & Tax. Code § 11911.

4.16.040 Exemption--Instrument to secure debt.

The tax imposed, pursuant to Section 4.16.020, shall not apply to any instrument in writing given to secure a debt. (Ord. 515 § 4, 1969.)

4.16.050 Exemption--Government agency.

The United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, shall not be liable for any tax imposed pursuant to this chapter with respect to any deed, instrument or writing to which it is a party, but the tax shall be collected from any other party liable therefor. Any deed, instrument, or writing to which the United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, is a party shall be exempt from any tax imposed pursuant to this chapter when the exempt entity of government is acquiring title. (Ord. 515 § 5, 1969.)

4.16.060 Exemption--Conveyances and instruments of transfer.

The tax imposed, pursuant to this chapter, shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment:

- A. Confirmed under the Federal Bankruptcy Act, as amended;
- B. Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision(m) of Section 205 of Title 11 of the United States Code, as amended;
- C. Approved in an equity receivership proceeding in a court involving a corporation, as defined in subdivision(3) of Section 506 of Title 11 of the United States Code, as amended; or
- D. Whereby a mere change in identity, form or place of organization is effected.

Subsections A through D, inclusive, of this section shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of such confirmation, approval or change. (Ord. 515 § 6, 1969.)

4.16.070 Exemption--Conveyance to effectuate order of Securities and Exchange Commission.

The tax imposed pursuant to this chapter shall not apply to the making or delivery of conveyances to make effective any order of the Securities and Exchange Commission, as defined in subdivision (a) of Section 1083 of the Internal Revenue Code of 1954; but only if:

- A. The order of the Securities and Exchange Commission in obedience to which such conveyance is made, recites that such conveyance is necessary or appropriate to effectuate the provisions of Section 79k of Title 15 of the United States Code, relating to the Public Utility Holding Company Act of 1935;
- B. Such order specifies the property which is ordered to be conveyed;
- C. Such conveyance is made in obedience to such order.

(Ord. 515 § 7, 1969.)

4.16.080 Exemption--Partnership transfer of interest.

- A. In the case of any realty held by partnership, no tax shall be imposed pursuant to this chapter by reason of any transfer of an interest in the partnership or otherwise, if:
 - 1. Such partnership (or other partnership) is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1954; and
 - 2. Such continuing partnership continues to hold the realty concerned.
- B. If there is a termination of any partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, for purposes of this chapter, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by such partnership at the time of such termination.
- C. Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subsection B, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination.

(Ord. 515 § 8, 1969.)

4.16.090 City tax payment credit.

If the legislature body of any city in the county imposes a tax pursuant to Part 6.7 of Division 2 of the Revenue and Taxation Code equal to one-half the amount specified in Section 4.16.020, a credit shall be granted against the taxes due under this chapter in the amount of the city's tax. (Ord. 515 § 9, 1969.)

4.16.100 Unredeemed documentary tax stamps void.

Any and all unused documentary tax stamps sold by the county recorder prior to July 1, 1968, but unredeemed under the provisions of this chapter since that date are declared to be void and of no value. The balance of funds presently on deposit in the transfer tax trust fund shall forthwith be transferred to the county general fund. (Ord. 560 § 1, 1973; Ord. 515 § 10, 1969.)

4.16.110 Administration--Allocation.

- A. The county recorder shall administer this chapter and shall also administer any ordinance adopted by any city in the county pursuant to Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code imposing a tax for which a credit is allowed by this chapter.
- B. On or before the fifteenth day of the month the recorder shall report to the county auditor the amounts of taxes collected during the preceding month pursuant to this chapter and each such city ordinance. The auditor shall allocate and distribute monthly, the taxes as follows:
 - 1. All moneys which relate to transfers of real property, located in the unincorporated territory of the county, shall be allocated to the county.
 - 2. All moneys which relate to transfers of real property located in a city in the county which has imposed a tax pursuant to said Part 6.7 shall be allocated one-half to such city and one-half to the county.
 - 3. All moneys which relate to transfers of real property located in a city in the county which imposes a tax on transfers of real property not in conformity with said Part 6.7 shall be allocated to the county.
 - 4. All moneys which relate to transfers of real property in a city in the county which does not impose a tax on transfers of real property shall be allocated to the county.
(Ord. 515 § 11, 1969.)

4.16.120 Recordation of documents.

- A. The recorder shall not record any deed, instrument or writing subject to the tax imposed by this chapter unless the tax is paid at the time of recording.
- B. A declaration of the amount of the tax due, signed by the party determining the tax or his or her agent, shall appear on the face of every document subject to the tax hereunder which is submitted for recordation, or if the party submitting the document for recordation so requests, the declaration may be placed on a separate paper. The recorder may rely on the declaration; provided he or she has no reason to believe that the full amount of the tax due has not been paid. The declaration shall include a statement that the consideration or value on which the tax due was computed, was, or that it was not, exclusive of the value of a lien or encumbrance remaining on the interest or property conveyed at the time of sale.
- C. If the party submitting the document for recordation has requested that the declaration be placed upon a separate paper, the separate paper shall be affixed to the document by the recorder after the permanent record is made and before the original is returned as specified in Section 27321 of the Government Code.
- D. In the case of any deed, instrument or writing relating to any parcel of real property which lies partially in the county and partially in an adjacent county, the declaration shall state the amount of the tax imposed by this chapter attributable to that portion of the property within the county, and the county recorder shall record the document upon payment of the tax due as stated in the declaration. The amount of the tax stated in the declaration shall be based upon the ratio between the value of that portion of the property within the county and the value of the entire parcel of real property to be conveyed pursuant to the document submitted for recordation. An affidavit or further reasonable documentary proof may be required by the county recorder to substantiate the foregoing computation.

- E. Every document subject to tax hereunder which is submitted for recordation shall show on the face of the document, the location of the lands, tenements or other realty described in the document. If the lands, tenements or other realty are located within a city in the county, the name of the city shall be set forth. If the lands, tenements or other realty are located in the unincorporated area of the county, that fact shall be set forth on the face of the document submitted for recordation.

(Ord. 1269 § 10, 2018; Ord. 515 § 12, 1969.)

4.16.130 Claims for refunds.

Claims for refunds 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. (Ord. 515 § 13, 1969.)

4.16.140 Interpretation of chapter.

In the administration of this chapter the recorder shall interpret its provisions consistently with those documentary stamp tax regulations adopted by the Internal Revenue Service of the United States Treasury Department which relate to the Tax on Conveyances and identified as Sections 47.4361-1, 47.4361-2 and 47.4362-1 of Part 47 of Title 26 of the Code of Federal Regulations, as the same existed on November 8, 1967, except that for the purposes of this chapter, the determination of what constitutes "realty" shall be determined by the definition or scope of that term under state law. (Ord. 515 § 14, 1969.)

4.16.150 Nonpayment or exemption--Documentary proof.

- A. Whenever the county recorder has reason to believe that the full amount of tax due under this chapter has not been paid, he or she may, by notice served upon any person liable therefor, require him or her to furnish a true copy of his or her records relevant to the amount of the consideration or value of the interest or property conveyed.
- B. Whenever it is claimed that the deed, instrument or writing to be recorded is not subject to the tax imposed by this chapter or is exempt therefrom, the recorder may require the person filing same to furnish reasonable documentary proof to substantiate such claim.

(Ord. 1269 § 10, 2018; Ord. 515 § 15, 1969.)

4.16.160 Misrepresentation a misdemeanor.

Any person or persons who makes, signs, issues or accepts or causes to be made, signed, issued or accepted and who submits or causes to be submitted for recordation any deed, instrument or writing subject to the tax imposed by this chapter and makes any material misrepresentation of fact for the purpose of avoiding all or any part of the tax imposed by this chapter is guilty of a misdemeanor. (Ord. 515 § 16, 1969.)

Chapter 4.20

ACCUMULATIVE CAPITAL OUTLAY FUND

Sections:

- 4.20.010** *Designated.*
4.20.020 *Authorized.*

4.20.010 Designated.

The board may levy and collect taxes for the creation and accumulation of a fund for capital outlays, which fund shall be designated as the "Accumulative Capital Outlay Fund." (Ord. 416 § 1, 1963.)

4.20.020 Authorized.

The levy of taxes and establishment of a fund as provided in Section 4.20.010 is authorized by and subject to the limitations of Title 5, Division 2, Part 1, Chapter 4, Article 4 of the Government Code (Section 53730, etc., of the Government Code). (Ord. 416 § 2, 1963.)

Chapter 4.24

TAX RELIEF FOR DAMAGED PROPERTY

Sections:

4.24.010 *Reassessment of property damaged or destroyed by misfortune or calamity--Procedures.*

4.24.010 Reassessment of property damaged or destroyed by misfortune or calamity--Procedures.

Every person who at one minute after twelve a.m. on any lien date on or after March 1, 1975, was the owner of, or had in his or her possession, or under his or her control, any taxable property, or who acquired such property after that date and is liable for the taxes thereon for the succeeding fiscal year, which property was thereafter damaged or destroyed, without his or her fault, by a misfortune or calamity, in any portion of the county, may apply for reassessment of such property by delivering to the assessor a written application on appropriate forms to be furnished by the assessor for such purpose, showing the condition and value, if any, of the property immediately after the damage or destruction, which damage must be shown therein to be in excess of ten thousand dollars. (Ord. 1269 § 10, 2018; Ord. 1169, 2005; Ord. 660, 1977; Ord. 624, 1975.)

Chapter 4.28

PUBLIC ASSISTANCE WARRANTS

Sections:

4.28.010 *When public assistance warrants considered lost.*

4.28.010 When public assistance warrants considered lost.

When public assistance warrants have not been received by recipients or their custodians after the passage of seven calendar days from the date of the warrant mailings, such warrants shall be considered lost, and upon the filing of an appropriate affidavit relative therein by such recipients or custodians, the auditor shall issue and deliver a duplicate warrant to the legal owner or custodian. (Ord. 661, 1977.)

Chapter 4.30

PUBLIC BIDDING⁵

Sections:

- 4.30.010 *Chapter purpose.*
- 4.30.020 *Public project defined.*
- 4.30.030 *Expenditures--Exclusions.*
- 4.30.040 *Informal and formal bidding.*
- 4.30.050 *List of contractors.*
- 4.30.060 *Notice inviting informal bids--Publications.*
- 4.30.070 *Notice inviting formal bids.*
- 4.30.080 *Acceptance or rejection of bids.*
- 4.30.090 *Resolution declaring that project may be performed more economically.*
- 4.30.100 *Adoption of plan by board.*
- 4.30.110 *Examination of plans by bidders.*
- 4.30.120 *Exceptions.*

4.30.010 Chapter purpose.

The purpose of this chapter is to adopt bidding procedures on public projects in accordance with Article 9 of Chapter 5 of Part 2 of Division 2 of Title 3 of the California Government Code. (Ord. 774 § 2 (part), 1982.)

4.30.020 Public project defined.

As used in this chapter, "public project" means:

- A. A project for the erection, improvement, and repair of public buildings and works;
- B. Works in or about streams, waterfronts, embankments, or other work for protection against overflow, except maintenance, repair or reconstruction work;
- C. Supplies and materials used in maintenance, repair or reconstruction work in or about streams, waterfronts, embankments, or other maintenance, repair or reconstruction work for protection against overflow.

(Ord. 774 § 2 (part), 1982.)

4.30.030 Expenditures--Exclusions.

Expenditures for public projects shall not include the costs of:

- A. Equipment, supplies and materials acquired by the county to enable the timely completion of public projects as defined in subsection C of Section 4.30.020 let to a contractor;
- B. Plans, specifications, engineering, and advertising required for public projects.

(Ord. 774 § 2 (part), 1982.)

4.30.040 Informal and formal bidding.

- A. Public projects between four thousand dollars and ten thousand dollars shall be let to contract by informal or formal bidding procedures. The board of supervisors shall make the choice of bidding procedures.
- B. Public projects of ten thousand dollars and more shall, in all instances, be let to contract by the formal bidding procedure.

(Ord. 774 § 2 (part), 1982.)

4.30.050 List of contractors.

As soon as is practicable after the time for the renewal of contractors' licenses, the clerk of the board of supervisors shall notify each contractor in the county of the opportunity to register with the country to be subsequently notified of informal bidding proceedings. The list of contractors registering with the county shall be maintained and updated by the clerk of the board. The list of such contractors shall be a public record. (Ord. 774 § 2 (part), 1982.)

⁵ For statutory provisions regarding public bidding, see Public Contractor Code § 20150 et seq.

4.30.060 Notice inviting informal bids--Publications.

The notice inviting informal bids shall be by published notice and may, in addition, be supplemented by mailed notice to contractors registered pursuant to Section 4.30.050. The notice shall describe in general terms the project to be done and state a closing date for submission of such informal bids. Publication of notice shall be in a newspaper of general circulation printed and published within the jurisdiction of the county. The notice shall be published at least once and shall be completed at least twenty-four hours before the time scheduled for the opening of the bids. (Ord. 774 § 2 (part), 1982.)

4.30.070 Notice inviting formal bids.

The notices inviting formal bids shall state the time and place for the receiving and opening of sealed bids and distinctly state the project to be done. The first publication of the notice shall be at least ten days before the date of opening the bids. Notice shall be published at least twice, not less than five days apart, in a newspaper of general circulation, printed and published in the jurisdiction of the county. (Ord. 774 § 2 (part), 1982.)

4.30.080 Acceptance or rejection of bids.

In all cases, the award shall be made by the board of supervisors to the lowest responsible bidder. However, in its discretion, the board may reject any and all bids presented. If, after the first invitation for bids, all bids are rejected, after reevaluating its cost estimates of the project, the board shall abandon the project or shall readvertise for bids in the manner hereinbefore prescribed. If, after advertising, the board rejects all bids presented, the board may proceed with the project by use of county personnel or may again readvertise. If two or more bids are the same and the lowest, the board may accept the one it chooses. If no bids are received, the board may have the project done without further compliance with public bidding. (Ord. 774 § 2, (part), 1982.)

4.30.090 Resolution declaring that project may be performed more economically.

Notwithstanding the provisions of Section 4.30.080, if, after the first invitation for bids, all bids are rejected, the board may, after reevaluating its cost estimates of the project, pass a resolution by a four-fifths vote declaring that the project can be performed more economically by county personnel, or that, in its opinion, a contract to perform the project can be negotiated at a lower price than that in any of the bids, or the materials or supplies furnished at a lower price in the open market. Upon adoption of the resolution, the board may have the project done in the manner stated without further compliance with public bidding. (Ord. 774 § 2, (part), 1982.)

4.30.100 Adoption of plan by board.

The board of supervisors shall adopt plans, specifications, and working details for all public projects, the expenditure for which exceeds ten thousand dollars. (Ord. 774 § 2 (part), 1982.)

4.30.110 Examination of plans by bidders.

All bidders on public projects which exceed ten thousand dollars in cost shall be afforded the opportunity to examine the plans, specifications, and working details for the project. (Ord. 774 § 2 (part), 1982.)

4.30.120 Exceptions.

The provisions of this chapter shall not apply to the construction of any public building used for facilities of juvenile forestry camps or juvenile homes, ranches or camps, if a major portion of the construction work is to be performed by wards of the juvenile court assigned to such camps, ranches, or homes. The provisions of this chapter shall not apply to public projects employing county jail prisoners pursuant to Section 25359 of the Government Code and to public projects involving persons engaged in federal, state, or county job or work training programs. (Ord. 774 § 2 (part), 1982.)

Chapter 4.32

PROPERTY TAX ADMINISTRATION FEES

Sections:

4.32.010 *Costs to be calculated.*

4.32.020 *Fees to be invoiced.*

4.32.010 Costs to be calculated.

Pursuant to Section 97(f) of the California Revenue and Taxation Code, the county auditor shall determine the property tax administrative costs proportionately attributable to local jurisdictions other than the county or cities in the county, by adding the property tax-related costs of the assessor, tax collector and auditor, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards, and multiplying the sum of those amounts by the ratio of property tax revenue received by jurisdictions other than the county and cities within the county divided by the total property tax received by all local jurisdictions in the county for each fiscal year commencing with the 1989-90 fiscal year. (Ord. 980 § 2 (part), 1991.)

4.32.020 Fees to be invoiced.

Commencing in the fiscal year 1990-91 and upon the operative date of the ordinance codified in this chapter, the auditor shall submit an invoice to the local jurisdictions set forth in Section 4.32.010 for the property tax administrative services rendered in each prior fiscal year, commencing with the 1989-90 fiscal year. Thereafter, the amount invoiced shall be a charge against the local jurisdiction and shall be due and payable to the county. (Ord. 980 § 2 (part), 1991.)

Chapter 4.34

INCARCERATION COSTS

Sections:

4.34.01 *Implementation.*

4.34.01 Implementation.

- A. The provisions of Section 1203.1c of the Penal Code is hereby made operative in the County of Glenn.
- B. The actual average cost on a per-day basis of incarceration in the Glenn County jail has been determined to be thirty-two dollars and fifty-four cents. This amount shall be reviewed by the board of supervisors on an annual basis and modified if necessary by amendment hereto.
- C. If ordered by the court the chief probation officer shall make an inquiry into the ability of the defendant to pay all or a portion of such costs.
- D. The county counsel shall be responsible for collection of moneys ordered by the court pursuant to Section 1203.1c of the Penal Code and shall develop a payment schedule for reimbursement of the costs of incarceration based upon income of each defendant required to reimburse the county.

(Ord. 1020 § 2, (Part) 1992)