

Chapter 20  
**Taxation<sup>1</sup>**

ARTICLE I. UNIFORM LOCAL SALES AND USE TAXES

- §20.1 Citation
- §20.2 Purpose
- §20.3 Operative dates; contract with the state
- §20.4 Sales tax generally
- §20.5 Use tax generally
- §20.6 Amendments to state law
- §20.6-1 Application of provisions relating to exclusions and exemptions
- §20.7 Suits to enjoin collection

ARTICLE II. PERSONAL AND REAL PROPERTY TAXES

Division 1. Assessment and Levy

- §20.8 Assessor or deputy may administer oaths
- §20.9 Property to be assessed in accordance with state law; exemptions from assessment
- §20.10 Assessment to be made annually; list
- §20.11 Certification of assessment list; deposit with clerk; form of oath
- §20.12 Lands to be assessed in parcels or subdivisions; owners; mistake in name of owner not to invalidate assessment
- §20.13 Statement of ownership-Assessor may require; contents
- §20.14 Same-Form
- §20.15 Same-Same-Affidavit of firm or corporation
- §20.16 Same-Time for completing
- §20.17 Same-Power of assessor to enforce; penalty
- §20.18 Same-Refusal to submit
- §20.19 List of those refusing to submit; contents
- §20.20 Notice of completion of assessment list and time of meeting of Council as board of equalization
- §20.21 Meeting of Council as board of equalization; powers and duties generally; assessment roll
- §20.22 Reduction in valuation-Must be requested in writing under oath
- §20.23 Same-Hearing; procedure

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<sup>1</sup> As to providing a system for the assessment, levy, collection and equalization of taxes, see char., §4.07. As to tax limit, see char., §4.08.

For state law as to transfer of City tax functions to county, see Gov. C., §§51500 to 51521.

As to special gas tax street improvement fund, see §§2.20 to 2.22 of this Code.

- §20.24 Clerk to make record of meeting of board of equalization; correction assessment list
- §20.25 Certification of corrected assessment roll
- §20.26 Council to fix levy; rate limitation
- §20.27 Duty of clerk upon completion of levy
- §20.27A Alternative assessment and board of equalization procedures

#### Division 2. Collection

- §20.28 Tax collector to collect all taxes
- §20.29 Delivery of assessment roll to tax collector-Time
- §20.30 Same-Tax collector charged with full amount of levy
- §20.31 Time for payment; delinquency; penalty
- §20.32 Entire tax may be paid when first installment is due
- §20.33 Additional charge for preparing delinquent roll, etc.
- §20.34 Time for payment of unsecured personal property taxes; collection by seizure and sales permitted
- §20.35 Receipt for payment; contents
- §20.36 Tax collector to enter payment in assessment roll
- §20.37 Tax collector to account for collections
- §20.38 Settlement of tax collector with clerk's office-Second roll
- §20.39 Same-Secured roll and delinquent roll; final settlement
- §20.40 Lien on property
- §20.41 Publication of delinquent list; information to be shown; penalty; sale, etc.
- §20.42 Copy of publication of delinquent list to be filed with clerk; affidavit required
- §20.43 Property to be sold to City
- §20.44 Entries on delinquent list; tax collector to be credited
- §20.45 Suit may be brought to enforce collection
- §20.46 Certificate of sale; information to be shown; where filed
- §20.47 Right of owner or possessor to pay taxes, etc., on day of sale
- §20.48 Redemption of property may be made within five years from date of sale; payment made to clerk; disposition of moneys collected
- §20.49 Failure to redeem; deed to be made to City; form of deed
- §20.50 Further provisions concerning deed to City; force and effect of deed
- §20.51 Assessment roll, delinquent list or certified copies thereof prima facie evidence of assessment, etc.
- §20.52 Redemption of property after sale to City-Amount to be paid
- §20.53 Same-Redemption penalties
- §20.53-1 Same-Property not on current roll
- §20.53-2 Same-Certificate of redemption
- §20.53-3 Same-Destruction of redemption certificates more than twelve years old
- §20.54 Effect of mistake, invalid assessment, etc., on sale
- §20.55 Seizure and sale of personal property for taxes; sale to be at public auction; notice
- §20.56 Final settlement of tax collector with clerk; procedure

- §20.57 Refund of taxes
- §20.58 Double assessments
- §20.59 Discovery of error in assessment, etc., before sale; transferred to next year's assessment list
- §20.60 When assessor is to collect taxes on personal property; procedure

ARTICLE III. CIGARETTE TAX

§§20.61 to 20.82 REPEALED

ARTICLE IV. REAL PROPERTY CONVEYANCE TAX

- §20.83 Title and purpose
- §20.84 Imposition of tax
- §20.85 Liability for payment
- §20.86 Exemption-Written security instrument
- §20.87 Same-United States, state or political subdivision
- §20.88 Same-Bankruptcy proceedings
- §20.89 Same-Instruments pursuant to S.E.C. order
- §20.90 Same-Partnerships
- §20.91 Instruments in lieu of foreclosure
- §20.92 Administration of tax
- §20.93 Due dates; delinquency; penalties; interest
- §20.94 Declaration required
- §20.95 Determination of deficiency
- §20.96 Notice of determination
- §20.97 Manner of giving notice
- §20.98 Petition for redetermination
- §20.99 Consideration of petition

ARTICLE I. UNIFORM LOCAL SALES AND USE TAXES<sup>2</sup>

SEC. 20.1 CITATION

This article shall constitute the Uniform Local Sales and Use Tax Ordinance of the City, and may be cited as such. (Ord. No. 182 N.S., §1)

SEC. 20.2 PURPOSE

The City Council hereby declares that this article is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish these purposes:

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<sup>2</sup> For state law as to sales and use taxes generally, see Rev. & Tax. C., §6001 et seq.

(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.

(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 ninety-five hundredths percent tax and provides a measure therefor that can be administered and collected the 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 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 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 article.

#### SEC. 20.3 OPERATIVE DATES; CONTRACT WITH STATE

This article shall become operative on July 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, however, that if this City shall not have contracted with the state board of equalization, as above set forth, prior to July 1, 1956, this article 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 article shall not become operative prior to the operative date of the Uniform Local Sales and Use Tax Ordinance of the County of Alameda. (Ord. No. 182 N.S., §3)

#### SEC. 20.4 SALES TAX GENERALLY

(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 ninety five hundredths percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the City on and after the operative date of this article.

(2) For the purposes of this article all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless

of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or had 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.

(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 Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of such code, as amended and in force and effect on July 1, 1956, applicable to sales taxes are hereby adopted and made a part of this article as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code the state is named or referred to as the taxing agency, the City shall be substituted therefore. Nothing in this subsection shall be deemed to require the substitution of the name of the City 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; 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 article; 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, 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; or 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 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 Revenue and Taxation Code, as adopted.

(3) 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 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 upon a retailer or consumer.

(ii) 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. (Ord. No. 454 12/5/83)

(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 of 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. (Ord. No. 182 N.S., §4; Ord. No. 224 N.S., §§2 to 4; Ord. No. 313 N.S., §1; Ord. No. 454 N.S., §1, 3, eff. 3/1/84)

#### SEC. 20.5 USE TAX GENERALLY

(A) An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on or after the operative date of this article for storage, use or other consumption in the City at the rate of ninety-five hundredths percent 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 Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of such code, as amended and in force and effect on July 1, 1956, applicable to use taxes are hereby adopted and made a part of this article as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code the state is named or referred to as the taxing agency, the name of this City shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this City 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 equalization, or the name of the state treasury, or of the constitution of the state; 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 article; 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, 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 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 Revenue and Taxation Code as adopted and the name of the City shall not be substituted for the word "state" in section 6203 nor in the definition of that phrase in section 6203 (Ord. No. 224 N.S., §5)

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

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

(ii) 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.

(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. (Ord. No. 454 12/3/83)

(iv) In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue & Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators or 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.

(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 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.

(iii) In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue & 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. (Ord. No. 182 N.S., §5; Ord. No. 224 N.S., §§5,6; Ord. No. 313 N.S., §2; Ord. No. 454 N.S., §4, eff. 3/1/84)

#### SEC. 20.6 AMENDMENTS TO STATE LAW

All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of this article 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 article. (Ord. No. 182 N.S., §6)

#### SEC. 20.6-1 APPLICATION OF PROVISIONS RELATING TO EXCLUSIONS AND EXEMPTIONS

(a) Sections 20.4(b) (4.5) and 20.5 (b) (3.5) of this article shall become operative on January 1<sup>st</sup> 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 20.4 (b) (4) and 20.5 (b) (3) of this ordinance shall become inoperative.

(b) In the event that sections 20.4 (b) (4.5) and 20.5 (b) (3.5) of this article 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 20.4 (b) (4) and 20.5 (b) (3) of this article shall become operative on the first day of the month following the month in which such higher ration is adopted, at which time sections 20.4 (b) (4.5) and 20.5 (b) (3.5) of this article shall become inoperative until the first day of the month following the month in which the board again adopts an assessment ratio for the 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 20.4 (b) (4.5) and 20.5 (b) (3.5) shall again become operative and sections 20.4 (b) (4) and 20.5 (b) (3) shall become inoperative. (Ord. No. 313 N.S., §3)

#### SEC. 20.7 SUITS TO ENJOIN COLLECTION

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 article, 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. No. 182 N.S., §7)

ARTICLE II. PERSONAL AND REAL PROPERTY TAXES<sup>3</sup>  
Division 1. Assessment and Levy

SEC. 20.8 ASSESSOR OR DEPUTY MAY ADMINISTER OATHS

The assessor and his deputy shall have the power to administer all oaths and affirmations necessary in the performance of the duties of the office of the assessor. (Ord. No. 63 N.S., §2)

SEC. 20.9 PROPERTY TO BE ASSESSED IN ACCORDANCE WITH STATE LAW; EXEMPTIONS FROM ASSESSMENT

All taxable property in the City must be assessed in accordance with the laws of the state. All exemptions to assessments provided by the laws of the state applicable to assessments in the City shall be granted by the City. Any claim for exemption on property taxes properly filed with the County of Alameda which is applicable to property taxable by this City shall be deemed to be a filing of such claim for exemption with this City. (Ord. No. 63 N.S., §1; Ord. No. 272 N.S., §1; Ord. No. 285 N.S., §1)

SEC. 20.10 ASSESSMENT TO BE MADE ANNUALLY; LIST

It shall be the duty of the assessor, between the first day of May and the first day of August in each year, to make out a true list of all taxable property within the City, except such as is required to be assessed by the state board of equalization. The mode of making out of such a list, and proceedings relating thereto, shall be in conformity with the provisions of this article and any amendments thereto. (Ord. No. 63 N.S., §4)

SEC. 20.11 CERTIFICATION OF ASSESSMENT LIST; DEPOSIT WITH CLERK; FORM OF OATH

The assessor shall certify the assessment list by his oath and shall deposit the same with the clerk on or before the first Monday of August of each year.

The oath required to be subscribed by him and annexed to such list shall be substantially as follows:

State of California,     )  
 County of Alameda,    )       ss.  
 City of Piedmont.     )

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<sup>3</sup> For state law as to taxation generally, see Rev. & Tax. C., §1 et seq.

I, \_\_\_\_\_, Assessor of the City of Piedmont, do swear that between the first day of May, 20\_\_\_\_, and the first day of August, 20\_\_\_\_, I have made diligent inquiry and examination to ascertain all property within the City of Piedmont, subject to assessment by me, and that the same has been assessed upon the attached assessment list equally and uniformly, according to the best of my judgment, information and belief, at its full cash value; and that I have faithfully complied with all the duties imposed upon the Assessor by Ordinance; and that I have not imposed any unjust or double assessment through malice or ill-will or otherwise nor allowed anyone to escape a just and equal assessment through favor or regard otherwise.

\_\_\_\_\_  
Subscribed and sworn to before  
me this \_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_.

The assessor shall then deposit the verified list with the clerk on or before the first Monday of August of each year. (Ord. No. 63 N.S., §4)

SEC. 20.12 LANDS TO BE ASSESSED IN PARCELS OR SUBDIVISIONS;  
OWNERS; MISTAKES IN NAME OF OWNER NOT TO  
INVALIDATE ASSESSMENT

The assessor shall assess lands in parcels or subdivisions, and he shall assess all property to the person by whom it is owned or claimed, or in whose possession or control it was at 12:00 noon of the first Monday in March, next preceding; but, no mistake in the name of the owner or supposed owner of real property shall render the assessment thereof invalid. (Ord. No. 63 N.S., §5)

SEC. 20.13 STATEMENT OF OWNERSHIP-ASSESSOR MAY REQUIRE;  
CONTENTS

The assessor shall have the power to exact from every person a statement under oath, setting forth specifically all the real and personal property owned by such person, or in his possession, or under his control, at 12:00 noon on the first Monday in March. Such statement shall be in writing and shall show separately:

1. All property belonging to, claimed by, or in the possession or under the control or management of such person.
2. All property belonging to, claimed by, or in the possession or under the control or management of any firm or corporation of which such person is the president, secretary, cashier or managing agent.

3. An exact description of all lands and parcels or subdivisions, all improvements and all personal property, and all deposits of money or other valuables. (Ord. No. 63 N.S., §6)

SEC. 20.14 SAME-FORM

The assessor is hereby authorized to provide his office, at the expense of the City, with necessary blank forms for the statements mentioned in the preceding section and shall cause to be printed upon each blank form an affidavit form substantially as follows:

State of California, )  
County of Alameda, ) ss.  
City of Piedmont. )

I, \_\_\_\_\_, do swear that I am a resident of the City of Piedmont \_\_\_\_\_, that the within list contains a full and correct statement of all property subject to taxation which I, or any firm of which I am a member, or any corporation, association, or company of which I am president, secretary, cashier, or managing agent, owned, claimed, possessed or controlled at twelve o'clock noon on the first Monday in March last, and which is not already assessed this year; and that I have not in any manner whatsoever transferred or disposed of any property, or placed any property out of the City of Piedmont, or my possession for the purpose of avoiding any assessments upon the same, or of making this statement.

\_\_\_\_\_

Subscribed and sworn to before me  
this \_\_\_\_\_ day of \_\_\_\_\_,  
20\_\_\_\_.

\_\_\_\_\_

(Ord. No. 63 N.S., §6)

SEC. 20.15 SAME-SAME-AFFIDAVIT OF FIRM OR CORPORATION

The affidavit to the statement on behalf of a firm or corporation shall be made by the president, secretary or the treasurer thereof, shall state the principal place of business of the firm or corporation, and in other respects, shall conform to the form set out in the preceding section. (Ord. No. 63 N.S., §6)

SEC. 20.16 SAME-TIME FOR COMPLETING

The assessor may fill out the statement of owner-ship at the time when he presents it, or he may deliver it to the person and require him, within a reasonable, specified time, to return it to him, properly filled out. (Ord. No. 63, N.S., §7)

SEC. 20.17 SAME-POWER OF ASSESSOR TO ENFORCE; PENALTY

The assessor shall have the power to require any person found within the City to make and subscribe an affidavit, giving his name and place of residence, and he shall further have the power to subpoena and examine any person in relation to any statement furnished to him or which is assessable in the City. Any person who shall refuse to furnish the statement required by this article, or to make and subscribe such an affidavit respecting his name and place of residence, or to appear and testify when requested to do so by the assessor, as above provided, shall, for each and every refusal, and so often as the same is repeated, forfeit to the City the sum of one hundred dollars to be recovered in an action brought in its name by the assessor. All moneys recovered by the assessor in such actions shall be paid by him to the treasurer of the City and by the treasurer placed in the general fund. (Ord. No. 63 N.S., §8)

SEC. 20.18 SAME-REFUSAL TO SUBMIT

If any person, after demand therefor by the assessor, refuses or neglects to give the statement provided for in this article, or to comply with the other provisions of this article, the assessor shall note such refusal or neglect upon the assessment book or list, opposite the name of such person, and must make an estimate of the value of the taxable property of such person. (Ord. No. 63 N.S., §9)

SEC. 20.19 LIST OF THOSE REFUSING TO SUBMIT; CONTENTS

The assessor shall, when required by the Council, transmit to the Council on or before the first Monday in August of each year, a verified report, separate from the assessment roll, containing a complete list of all persons who refuse or neglect to furnish a statement of their property, as in this article provided, or to comply with the provisions of this article, the amount of the assessment upon the property of such persons, with a statement of the particular facts, if any, upon which the assessment has been made, and the valuation of the property so assessed. (Ord. No. 63 N.S., §10)

SEC. 20.20 NOTICE OF COMPLETION OF ASSESSMENT LIST AND TIME OF MEETING OF COUNCIL AS BOARD OF EQUALIZATION

As soon as completed, and on or before the first Monday in August of each year, the assessor shall deliver his assessment list and statement to the Council to be equalized, and the Council shall forthwith give notice thereof, and of the time and place when the Council will meet to equalize assessments by causing notices thereof to be posted in at least four public places in the City, and in the meantime, the assessment list or book must remain open for inspection of all persons interested. (Ord. No. 63 N.S., §11)

SEC. 20.21 MEETING OF COUNCIL AS BOARD OF EQUALIZATION; POWERS AND DUTIES GENERALLY; ASSESSMENT ROLL

The Council shall meet at their usual place of holding meetings at any time of the year to sit as a board of equalization. They shall have the power to hear complaints, and to correct, modify or strike out any assessment made by the assessor, and may, of their own motion, raise any assessment, upon notice to the party whose assessment is to be raised. The corrected list of assessments shall be a part of the assessment roll for such tax for that year. It shall be certified by the clerk, who shall act as clerk of the board of equalization, as being the assessment roll for such tax, and shall be the assessment roll upon which such tax is to be levied in such year. The proceedings of the board of equalization shall be governed by the provisions of this article. Any taxpayer may petition such board for a reduction in an assessment and a proportionate reduction of the taxes extended thereon by filing an application pursuant to section 20.22. (Ord. No. 63 N.S., §12; Ord. No. 230 N.S., §1; Ord. No. 272 N.S., §2; Ord. No. 293 N.S., §1)

SEC. 20.22 REDUCTION IN VALUATION-MUST BE REQUESTED IN WRITING UNDER OATH

No reduction shall be made by the Council in the assessed valuation of property unless the party affected thereby or his agent makes and files with the board a written application therefore, verified by his oath showing the facts upon which it is claimed such a reduction should be made. A copy of the application made to the board of supervisors for a reduction of assessment of the same property shall be sufficient compliance with the requirements of this section. The procedure provided in this section shall also be used for applying for an increase in the assessed valuation of property, but shall in no way limit the right of the Council to raise any assessment on its own motion as provided in section 20.21. (Ord. No. 63 N.S., §12; Ord. No. 272 N.S., §3)

SEC. 20.23 SAME-HEARING; PROCEDURE

Before the City Council grants the application or makes any reduction or increase applied for in the preceding section, it may first examine, on oath, the person or the agent making the application touching the value of the property of such a person.

Upon the hearing of the application, the board may subpoena such witnesses, hear and take such evidence in relation to the subject, as in its discretion it may deem proper.

During the session of the Council, the assessor and any deputy whose testimony is needed may be present, and may make any statement, or introduce and examine witnesses on questions before the Council. (Ord. No. 63 N.S., §12; Ord. No. 272 N.S., §4; Ord. No. 293 N.S., §2)

SEC. 20.24 CLERK TO MAKE RECORD OF MEETING OF BOARD OF EQUALIZATION; CORRECTING ASSESSMENT LIST

The clerk as the ex officio clerk of the board of equalization shall keep a full, true record of all of the proceedings of the board in a book marked, "Records of the Board of Equalization", and in the book he shall record all changes, corrections and orders made by the board, and during the sessions of the board, or as soon as possible after its adjournment, he shall enter upon the assessment list all changes and corrections made by the board. (Ord. No. 63 N.S., §13)

SEC. 20.25 CERTIFICATION OF CORRECTED ASSESSMENT ROLL

On or before the second Monday in September of each year the assessment list shall be certified by the clerk as being the assessment roll upon which City taxes are to be levied for the then current year. Nothing herein stated shall preclude the reduction or increase of assessed valuation after certification of the assessment list if a timely application therefor is filed and heard in accordance with sections 20.22 and 20.23. (Ord. No. 63 N.S., §14; Ord. No. 230 N.S., §2; Ord. No. 272 N.S., §5; Ord. No. 293 N.S., §3)

SEC. 20.26 COUNCIL TO FIX LEVY; RATE LIMITATION

Not later than the second Monday in September of each year the Council shall levy the tax to provide for raising the necessary revenue of the City for the current fiscal year, shall by resolution fix the rate of taxes, designate the number of cents upon each one hundred dollars, using as a basis the value of property as it appears on the assessment roll for that year, which rate of taxation shall be sufficient to raise sufficient revenue estimated to be required to carry on all the departments of the City for the current fiscal year, not to exceed the rate provided in section 4.08 of the Charter of the City, and shall levy such additional amount as may be necessary and sufficient to pay the bonded indebtedness of the city for the current fiscal year, and an additional amount as may be necessary and sufficient for the providing and maintaining of parks in the City for the current fiscal year, and such additional amount that may be necessary and sufficient to carry on the recreation department of the City for the current fiscal year, and any additional amount that may be deemed necessary and permitted by the provisions of the Charter. Having determined the whole rate to be levied, the Council shall then levy the tax to provide for raising the necessary revenue of the City for the then current fiscal year, which fiscal year shall begin with the first day of July of each year and shall end with the thirtieth day of June the year next following. (Ord. No. 63 N.S., §15; Ord. No. 230 N.S., §3)

SEC. 20.27 DUTY OF CLERK UPON COMPLETION OF LEVY

When the assessments have been equalized and the tax has been levied, the clerk shall enter in the assessment roll in a separate money column the respective sums in dollars and cents, so levied on each one hundred dollars' valuation of taxable property to be paid as a tax levied on the property enumerated, and shall foot up the columns, showing total value of property in the City as corrected under the direction of the board of equalization, and the total amount of taxes; all of which shall be done and completed on or before the first Monday in October of each year. Any changes in assessments made

after the first Monday in October shall be promptly entered in the City assessment records. (Ord. No. 63 N.S., §16; Ord. No. 293 N.S., §4)

SEC. 20.27A ALTERNATIVE ASSESSMENT AND BOARD OF EQUALIZATION PROCEDURES

(a) As an alternative to the procedure set forth in Division 1 of Article II of this chapter for the assessment of taxable real property within the City, the Council may by resolution designate the assessment values established by the county for taxable real property within the City to be the assessment values adopted for City tax purposes.

(b) As an alternative to the procedure set forth in Division 1 of Article II of this chapter for the board of equalization, the Council may establish by resolution that any actions of the county assessment appeals board which apply to taxable real property within the City shall automatically apply for City tax purposes. (Ord. No. 337 N.S., §1)

Division 2. Collection

SEC. 20.28 TAX COLLECTOR TO COLLECT ALL TAXES

All taxes levied pursuant to the provisions of this article shall be collected by the tax collector. (Ord. No. 63 N.S., §3)

SEC. 20.29 DELIVERY OF ASSESSMENT ROLL TO TAX COLLECTOR-TIME

On or before the first Monday of October of each year, the assessment roll shall be delivered to the tax collector. (Ord. No. 63 N.S., §17; Ord. No. 156 N.S., §17; Ord. No. 197 N.S., §1)

SEC. 20.30 SAME-TAX COLLECTOR CHARGED WITH FULL AMOUNT OF LEVY

Upon receiving the assessment roll, the tax collector shall be charged by the clerk with the full amount of the taxes levied. (Ord. No. 63 N.S., §18)

SEC. 20.31 TIME FOR PAYMENT; DELINQUENCY; PENALTY

Half of the taxes on all real and personal property on the secured roll are due and payable on the first day of November and are delinquent if unpaid on the tenth day of December next thereafter at 5:00 p.m., and unless paid prior to such delinquency, six percent will be added to the amount thereof.

The remaining half of the taxes on all real and personal property on the secured roll will be payable on and after the first day of February and are delinquent if unpaid on the tenth day of April next thereafter at 5:00 p.m., and unless paid prior to such

delinquency, six percent will be added to the amount thereof. (Ord. No. 63 N.S., §17; Ord. No. 156 N.S., §17; Ord. No. 197 N.S., §1)

SEC. 20.32 ENTIRE TAX MAY BE PAID WHEN FIRST INSTALLMENT DUE

The entire tax may be paid at the time the first installment is due and payable under the provisions of this article. The second half may be paid separately only if the first half has been paid. (Ord. No. 63 N.S., 17; Ord. 156 N.S., §17; Ord. No. 197 N.S., §1)

SEC. 20.33 ADDITIONAL CHARGES FOR PREPARING DELINQUENT ROLL, ETC.

After the second installment of taxes on the real property is delinquent, the tax collector shall collect three dollars for preparing the delinquent roll and published delinquent list on each separate valuation of the secured roll of real property and of possessory interests. Proceeds from collections under this section shall be paid into the general fund of the City. (Ord. No. 63 N.S., §22; Ord. No. 156 N.S., §22; Ord. No. 197 N.S., §2; Ord. No. 229 N.S., §1)

SEC. 20.34 TIME FOR PAYMENT OF UNSECURED PERSONAL PROPERTY TAXES; COLLECTION BY SEIZURE AND SALE PERMITTED

The taxes on all personal property unsecured by real property are due and payable on the first Monday in March of each year. Taxes due on unsecured property may be collected by seizure and sale. (Ord. No. 197 N.S., §1)

SEC. 20.35 RECEIPT FOR PAYMENT; CONTENTS

The tax collector shall give a receipt to the person paying any tax or any installment of any tax, specifying the amount of the assessment and the tax, or installment of the tax paid, and the amount remaining unpaid, if any, with a description of the property assessed; provided, however, that the receipt for the second installment of taxes may refer by number or in any other intelligible manner, to the receipt given for the first installment of taxes, in lieu of a description of the property assessed. (Ord. No. 63 N.S., §19)

SEC. 20.36 TAX COLLECTOR TO ENTER PAYMENT IN ASSESSMENT ROLL

The tax collector shall mark the date of payment of any tax, or any installment of any tax, in the assessment roll, opposite the name of the person paying the tax. (Ord. No. 63 N.S., §20)

SEC. 20.37 TAX COLLECTOR TO ACCOUNT FOR COLLECTIONS



The tax collector shall settle with the clerk for all moneys collected for the City, and shall pay the same to the Clerk; and, on the same day, the tax collector shall file a statement with the clerk, showing an account of all of his transactions and receipts as tax collector since his last settlement, and showing also that all money collected by him as a tax collector has been paid to the clerk. (Ord. No. 63 N.S., §21)

SEC. 20.38 SETTLEMENT OF TAX COLLECTOR WITH CLERK'S OFFICE-  
SECOND ROLL

Annually or before January tenth, the tax collector shall attend at the clerk's office with the second roll. Prior to February first the clerk shall:

- (a) Compute and enter the delinquent penalty against all taxes on the secured roll not marked paid.
- (b) Foot the penalties.
- (c) Charge the tax collector with the total penalties due on the secured roll.
- (d) Deliver the secured roll to the tax collector. After the second half of taxes on real property is delinquent, the tax collector shall prepare a delinquent roll. In numerical or alphabetical order, the delinquent roll shall show all information on the secured roll relating to property the taxes on which are delinquent. (Ord. No. 63 N.S., §23; Ord. No. 156, N.S., §23; Ord. No. 197 N.S., §3)

SEC. 20.39 SAME-SECURED ROLL AND DELINQUENT ROLL; FINAL  
SETTLEMENT

Annually on May tenth, the tax collector shall attend at the clerk's office with the secured roll and the delinquent roll. The clerk shall compare the delinquent roll with the secured roll. If satisfied the delinquent roll is correct, he shall:

- (a) Foot the unpaid taxes and penalties.
- (b) Credit the tax collector with the unpaid taxes and penalties on the secured roll.
- (c) Make a final settlement with him of all taxes and penalties charged against him on the secured roll.

Thereafter, the clerk shall:

- (a) Compute and enter the penalties and costs on the delinquent roll.
- (b) Charge the tax collector with the amount due on the delinquent roll.

- (c) Deliver the delinquent roll to the tax collector.

On or before June thirtieth or immediately after time when real property is sold to the City for taxes, whichever is later, the tax collector shall attend at the clerk's office with the delinquent roll and advise him that all property on the delinquent roll on which taxes have been paid has been credited with such payment on the delinquent roll. The clerk shall foot the amount unpaid on the delinquent roll, credit the tax collector with the amount, and have a final settlement with him. (Ord. No. 63 N.S., §24; Ord. No. 197 N.S., §4)

SEC. 20.40    LIEN ON PROPERTY

All taxes assessed, together with any percentage imposed for delinquency and the costs of collection, shall constitute liens upon the property assessed. Every tax upon personal property shall be a lien upon the real property of the owner thereof. The liens provided for in this section shall attach as of March first of each year at 12:01 a.m., and may be enforced by a sale of the real property affected, and the execution and delivery of all necessary certificates and deeds therefor, under such regulations as are prescribed in this article, or by action in any court of competent jurisdiction to foreclose such liens; provided, however, that any property sold for such taxes shall be subject to redemption within five years and upon the terms provided or that may hereafter be provided by ordinance. All deeds made upon any sale of property for taxes under the provisions of this article shall have the same force and effect in evidence as is or may hereafter be provided by law for deeds for property sold for nonpayment of taxes. (Ord. No. 63 N.S., §3; Ord. No. 272 N.S., §6)

SEC. 20.41    PUBLICATION OF DELINQUENT LIST; INFORMATION TO BE SHOWN; PENALTY; SALE, ETC.

On or within five days before or after the first Monday in June of each year, the tax collector shall publish the delinquent list, which shall contain the names of the persons and a description of the property delinquent, and the amount of all taxes and costs due, opposite each name and description, or the several taxes due from the same person, the expense of the publication to be a charge against the City; and, the tax collector must append to, and publish with the delinquent list a notice that, unless the delinquent taxes, together with the costs and percentage penalties are paid, the real property upon which such taxes are a lien will be sold to the City. The publication shall be made once a week, for three successive weeks, in some newspaper circulated in the City and of general circulation as defined by the state law and so determined by a decree of the Superior Court of the state, in and for the County of Alameda, and shall designate the time and the place of sale, which time shall not be less than twenty-one nor more than twenty-eight days from and after the first publication and the place shall be in the tax collector's office in the City. (Ord. No. 63 N.S., §25)

SEC 20.42    COPY OF PUBLICATION OF DELINQUENT LIST TO BE FILED WITH CLERK; AFFIDAVIT REQUIRED

The tax collector shall, as soon as he shall have made and completed the publication provided for in the preceding section, file with the clerk a copy of the publication, with an affidavit attached thereto, that it is a true copy of the same, and that the publication was made in a newspaper, stating its name and place of publication and the date of each appearance, and such affidavit shall be primary evidence of all of the facts stated therein. (Ord. No. 63 N.S., §26)

SEC. 20.43    PROPERTY TO BE SOLD TO CITY

On the day and hour fixed for the sale, all the property delinquent, upon which the taxes of all kinds, penalties and costs have not been paid, shall, by operation of law and the declaration of the tax collector, be sold to the City. (Ord. No. 63 N.S., §28)

SEC. 20.44    ENTRIES ON DELINQUENT LIST; TAX COLLECTOR TO BE CREDITED

Upon sale of the property to the City as provide in the preceding section, the tax collector shall make an entry, "Sold to the City," on the delinquent assessment list, opposite the tax, and he shall be credited with the amount thereof in his settlement made with the clerk. (Ord. No. 63 N.S., §28)

SEC. 20.45    SUIT MAY BE BROUGHT TO ENFORCE COLLECTION

The City may bring suit in a court of competent jurisdiction against the owner of the property for the collection of delinquent taxes, penalties and costs. (Ord. No. 63 N.S., §28)

SEC. 20.46    CERTIFICATE OF SALE; INFORMATION TO BE SHOWN; WHERE FILED

The tax collector shall make out a certificate of delinquent tax sale for each piece or tract of land sold, dated on the day of the sale, stating (if known) the name of the person assessed, a description of the land sold, that it was sold for delinquent taxes to the City and giving the amount and year of the assessment, and specifying when the City will be entitled to a deed.

Such certificates must be signed by the tax collector and shall be filed in the office of the clerk. (Ord. No. 63 N.S., §29)

SEC. 20.47    RIGHT OF OWNER OR POSSESSOR TO PAY TAXES, ETC., ON DAY OF SALE

On the day of sale the owner or person in possession of any property offered for sale for taxes due thereon may pay the taxes, penalties and costs due; provided, further

that the City may bring suit against the owner of such property for the collection of such taxes, penalties and costs. (Ord. No. 63 N.S., §28)

SEC. 20.48 REDEMPTION OF PROPERTY MAY BE MADE WITHIN FIVE YEARS FROM DATE OF SALE; PAYMENT MADE TO CLERK; DISPOSITION OF MONEYS COLLECTED

A redemption of the property sold may be made by the owner, or any party in interest, within five years from the date of the sale to the City, or at any time prior to the sale of such property to the City. Payment must be made to the clerk upon an estimate furnished by the clerk, and the clerk shall account to the City for all moneys received under such redemption, which money shall be distributed to the proper funds in accordance with the regular tax levy. (Ord. No. 63 N.S., §30)

SEC. 20.49 FAILURE TO REDEEM; DEED TO BE MADE TO CITY; FORM OF DEED

If the property is not redeemed within five years from the date of the sale to the City, the tax collector, or his successor in office, shall make to the City a deed of the property. Such deed shall be in substance, and may be in form, as follows:

“This indenture, made the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, between \_\_\_\_\_, Tax Collector of the City of Piedmont, County of Alameda, State of California, first party, and the City of Piedmont, second party,

WITNESSETH:

THAT WHEREAS, the real property hereinafter described was duly assessed for taxation in the year 20\_\_\_\_ to \_\_\_\_\_ (Stating name as on Assessment Roll) and was thereafter on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, duly sold to the City of Piedmont by \_\_\_\_\_, Tax Collector of said City of Piedmont, for nonpayment of delinquent taxes which had been legally levied in said year 20\_\_\_\_, and were a lien on said real property, the total amount for which the same was sold being \$ \_\_\_\_\_.

AND WHEREAS, the period of five years has elapsed since said sale and no person has redeemed the said property.

NOW, THEREFORE, the said first party in consideration of the premises, and in pursuance of the Ordinance in such case made and provided does hereby grant to the said second party that certain real property in the City of Piedmont, County of Alameda, State of California, more particularly described as follows, to-wit: (Description)

IN WITNESS WHEREOF, said first party has hereunto set his hand the day and year first above written.

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Tax Collector of the  
City of Piedmont”

(Ord. No. 63 N.S., §31)

SEC 20.50 FURTHER PROVISIONS CONCERNING DEED TO THE CITY;  
FORCE AND EFFECT OF DEED

No other matters need be recited in the deed than those provided for in the form set out in the preceding section. No charge shall be made by the tax collector for the making of any such deed. All such deeds shall be recorded in the office of the county recorder and the expense of acknowledging and recording the same shall be in charge against the City. All such deeds, after having been duly recorded as herein provided, shall be transmitted to the clerk and by him filed in his office. Such deed, duly acknowledged or proved, is prima facie evidence that the property was assessed as required by law; that the property was equalized as required by law; that the taxes were levied in accordance with law; that the taxes were not paid; that at a proper time and place the property was sold as prescribed by law and by the proper officer; that the property was not redeemed; and, that the person who executed the deed was the proper officer. (Ord. No. 63 N.S., §31)

SEC. 20.51 ASSESSMENT ROLL, DELINQUENT LIST OR CERTIFIED COPIES  
THEREOF PRIMA FACIE EVIDENCE OF ASSESSMENT, ETC.

The assessment roll or delinquent list, or a copy thereof, certified by the clerk, showing unpaid taxes against any person or property, is prima facie evidence of the assessment, the property assessed, the delinquency, the amount of taxes due and unpaid, and that all the forms of law in relation to the assessment and levy of such taxes have been complied with. (Ord. No. 63 N.S., §33)

SEC. 20.52 REDEMPTION OF PROPERTY AFTER SALE TO CITY-AMOUNT TO  
BE PAID

In all cases where real estate has been or may hereafter be sold for delinquent taxes to the City and the City has not disposed of the same, the person whose estate has been or may hereafter be sold, his heirs, executors, administrators, or other successors interest shall, at any time after the same has been sold to the City and before the City shall have disposed of the same, have the right to redeem such real estate by paying to the clerk the sum of the following:

- (a) The amount of sold taxes
- (b) The delinquent penalties and costs which were a lien on the property at the time of the sale to the City.

(c) Redemption penalties as defined in the following section.

(d) A redemption fee of one dollar and fifty cents on each separately valued parcel sold to the City. (Ord. No. 63 N.S., §32; Ord. No. 197 N.S., §5)

SEC. 20.53 SAME-REDEMPTION PENALTIES

Redemption penalties, as used in the preceding section, shall be the sum of the following:

(a) Beginning July first of the year of sale to the City, and the amount of sold taxes at the time of sale, one percent a month for the first year; then, one-half of one percent a month to the time of redemption.

(b) Beginning July first of each subsequent year, on the unpaid taxes for which the property would have been sold to the City in that year if there had not been a previous sale, one percent a month for the first year thereafter; then, one-half of one percent a month to the time of redemption. (Ord. No. 63 N.S., §32; Ord. No. 197 N.S., §5)

SEC. 20.53-1 SAME-PROPERTY NOT ON CURRENT ROLL

If the property is not on the current roll, the tax collector may do either of the following:

(a) Require the the redemptioner pay the current taxes and penalties as if the property were originally on the current roll.

(b) Require the redemptioner to pay the current taxes, penalties and costs along with the amount necessary to redeem. The tax collector shall base his computation of the amount of these taxes on the valuation furnished him by the assessor.

This section is not applicable if the property is not on the current roll because of having been acquired by the City other than by tax deed. (Ord. No. 256 N.S., §1)

SEC. 20.53-2 SAME-CERTIFICATE OF REDEMPTION

Upon redemption the tax collector shall issue a certificate of redemption which shall show:

- (a) The year of sale and number.
- (b) A description of the property.
- (c) In detail, the amounts to be paid.
- (d) The name of the person making the payment.

- (e) The date of redemption. (Ord. No. 256 N.S., §2)

SEC. 20.53-3 SAME-DESTRUCTION OF REDEMPTION CERTIFICATE MORE THAN TWELVE YEARS OLD

Any redemption certificate more than twelve years old may be destroyed by the tax collector. Such description shall be approved by the order of the City Council. (Ord. No. 256 N.S., §3)

SEC. 20.54 EFFECT OF MISTAKE, INVALID ASSESSMENT, ETC., ON SALE

When land shall have been sold as the property of a designated person for tax correctly imposed, no misnomer of the owner or other mistake relating to the ownership of such property shall affect the validity of the sale. (Ord. No. 63 N.S., §39)

SEC. 20.55 SEIZURE AND SALE OF PERSONAL PROPERTY FOR TAXES; SALE TO BE AT PUBLIC AUCTION; NOTICE

The tax collector may, after the first Monday in February in each year, collect the taxes due on personal property, except when real estate is liable therefor, by seizure and sale of any personal property owned by the delinquent. The sale must be at public auction, and of sufficient amount of the property to pay the taxes, percentages and costs. The sale must be made after one week's notice of the time and place thereof, given by posting in three public places. (Ord. No. 63 N.S., §34)

SEC. 20.56 FINAL SETTLEMENT OF TAX COLLECTOR WITH CLERK; PROCEDURE

The tax collector must, on the third Monday in February and on the third Monday in June each year, attend at the office of the clerk, with the delinquent list, and the clerk must carefully compare the list with the assessments of persons and property not marked as paid on the assessment roll; and, when taxes have been paid, must note that fact in the appropriate column in the assessment roll. The clerk must then administer to the tax collector an oath, to be written and subscribed in the delinquent list, stating that every person and all property assessed in the delinquent list, on which taxes have been paid, has been credited in the list with such payment.

The clerk shall then foot up the amount of taxes remaining unpaid and credit the tax collector with the amount, and shall have a final settlement with him, and the delinquent list must then remain on file in the clerk's office. (Ord. No. 63 N.S., §35)

SEC. 20.57 REFUND OF TAXES

A refund of taxes may be ordered by the Council, but only upon those grounds provided in Article I, Chapter 5, Part 9, Division 1 of the Revenue and Taxation Code of

California, and no claim for refund shall be considered unless a verified application therefore is made in writing, signed by or on behalf of the party who paid the taxes, and filed within three years after making the tax payment for which the refund is sought. (Ord. No. 63 N.S., §36; Ord. No. 272 N.S., §7)

SEC. 20.58    DOUBLE ASSESSMENTS

When the tax collector discovers that any property has been assessed more than once for the same year, he shall collect only the tax justly due, and shall make return of the facts to the clerk by an affidavit. (Ord. No. 63 N.S., §37)

SEC. 20.59    DISCOVERY OF ERROR IN ASSESSMENT, ETC., BEFORE SALE; TRANSFERRED TO NEXT YEAR'S ASSESSMENT LIST

In case the tax collector shall discover before any sale that by reason of irregular assessment or any other error, any land ought not to be sold, he shall not offer it for sale, but the Council shall in such case cause the assessor to enter the uncollected taxes upon the assessment list of the next succeeding year, to be collected as other taxes entered thereon. (Ord. No. 63 N.S., §38)

SEC. 20.60    WHEN ASSESSOR IS TO COLLECT TAXES ON PERSONAL PROPERTY; PROCEDURE

The assessor shall collect the taxes on personal property, in all cases in which, in his opinion, such taxes are not a lien on real property sufficient to secure the payment of the taxes. He shall pay to the tax collector all personal property taxes collected by him, and in his hands, and he shall make settlement therefor with the tax collector, and the assessor shall be governed as to the amount of the taxes to be by him collected on personal property by the rate of the previous year. (Ord. No. 63 N.S., §40)

ARTICLE III. CIGARETTE TAX

SECS. 20.61 to 20.82            REPEALED BY ORDINANCE NO. 286 N.S., §1

ARTICLE IV. REAL PROPERTY CONVEYANCE TAX

SEC. 20.83    TITLE AND PURPOSE

This article may be cited as the "Piedmont Real Property Conveyance Tax Ordinance". The tax imposed under this article is solely for the purpose of raising revenue for the usual and current expenses of the City. This article is not enacted for regulatory purposes. (Ord. No. 277 N.S., §1; Ord. No. 282 N.S., §1; Ord. No. 364 N.S., §1)



SEC. 20.84 IMPOSITION OF TAX

A tax is hereby imposed on each transfer, by deed, instrument or writing, by which any lands, tenements or other real property sold, located in the City, are or is granted, assigned transferred or otherwise conveyed to, or vested in, a purchaser or purchasers thereof, or any other person or persons at or by the direction of said purchaser or purchasers, when the value of the consideration exceeds one hundred dollars, said tax to be at the rate of thirteen dollars for each one thousand dollars or fractional part of one thousand dollars of the value of the consideration. Transfers for no consideration are exempt.

As used herein, “value of the consideration” means the total consideration, valued in money of the United States, paid or delivered or contracted to be paid or delivered in return for the transfer of real property, including the amount of any indebtedness, existing immediately prior to the transfer which is secured by a lien, deed of trust or other encumbrance on the property conveyed and which continues to be secured by such lien, deed of trust or encumbrance after said transfer, and also including the amount of any indebtedness which is secured by a lien, deed of trust or encumbrance given or placed upon the property in connection with the transfer to secure the payment of the purchase price or any part thereof which remains unpaid at the time of the transfer. “Value of the consideration” also includes the amount of any special assessment levied or imposed upon the property by a public body, district or agency, where said special assessment is a lien or encumbrance on the property and the purchaser or transferee agrees to pay such a special assessment or takes the property subject to the lien of such special assessment. The value of any lien or encumbrance of a type other than those which are hereinabove specifically included, existing immediately prior to the transfer and remaining after said transfer, shall not be included in determining the value of the consideration. If the value of the consideration cannot be definitively determined, or is left open to be fixed by future contingencies, “value of the consideration” shall be deemed to mean the fair market value of the property at the time of transfer after deducting the amount of any lien or encumbrance if any of a type which would be excluded in determining the value of the consideration pursuant to above provisions of this section. (Ord. No. 277 N.S.; Ord. No. 364 N.S., Ord. 546 N.S.)

SEC. 20.85 LIABILITY FOR PAYMENT

Any tax imposed pursuant to section 20.84 hereof 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. No. 277 N.S., §3; Ord. No. 364 N.S., §3)

SEC. 20.86 EXEMPTION-WRITTEN SECURITY INSTRUMENT

Any tax imposed pursuant to this article shall not apply to any instrument in writing given to secure a debt. (Ord. No. 277 N.S., §4; Ord. No. 364 N.S., §4)

SEC. 20.87 SAME-UNITED STATES, STATE OR POLITICAL SUBDIVISION

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 article when the exempt agency is acquiring title. (Ord. No. 277 N.S., §5; Ord. No. 364 N.S., §5)

SEC. 20.88 SAME-BANKRUPTCY PROCEEDINGS

Any tax imposed pursuant to this article shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganizing 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.

Subdivisions (a) to (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. No. 277 N.S., §6; Ord. No. 364 N.S., §6)

SEC. 20.89 SAME INSTRUMENTS PURSUANT TO S.E.C. ORDER

Any tax imposed pursuant to this article 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. No. 277 N.S., §7; Ord. No. 364 N.S., §7)

SEC. 20.90 SAME-PARTNERSHIPS

(a) In the case of any realty held by a partnership, no levy shall be imposed pursuant to this article by reason of any transfer of an interest in a partnership or otherwise if:

(1) Such partnership (or another 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 article, 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 article by reason of a termination described in subdivision (b) of this section, and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination. (Ord. No. 277 N.S., §9; Ord. No. 364 N.S., §8)

SEC. 20.91 INSTRUMENTS IN LIEU OF FORECLOSURE

Any tax imposed pursuant to this article shall not apply with respect to any transfer to a beneficiary or mortgagee which is taken in lieu of a foreclosure. (Ord. No. 277 N.S., §9; Ord. No. 364 N.S., §9)

SEC. 20.92 ADMINISTRATION OF TAX

The tax collector of the City (hereinafter in this article referred to as “tax collector”) shall collect the tax imposed under this article and shall otherwise administer this article. He may make such rules and regulations, not inconsistent with the article, as he may deem reasonably necessary or desirable to administer this article. In the administration of this article, the tax collector 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 article:

(a) The term “realty” as used in said regulations, shall be deemed to mean “real property” as such term is defined by and under the laws of the state;

(b) Those provisions of said regulations providing for deduction of the value of any lien or encumbrance existing before the sale and not removed thereby shall not apply;

(c) Those provisions of said regulations relating to the rate of the tax shall not apply;

(d) Those provisions of said regulations which conflict with the provisions of this article shall not apply. (Ord. No. 277 N.S., §10; Ord. No. 364 N.S., §10)

#### SEC. 20.93 DUE DATES; DELINQUENCY; PENALTIES; INTEREST

The tax imposed under this article is due and payable at the time of the deed, instrument or writing effecting a transfer subject to the tax is delivered, and is delinquent if unpaid at the time of recordation thereof. In the event that the tax is not paid prior to becoming delinquent, a delinquency penalty of ten percent of the amount of tax shall accrue.

In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. An additional penalty of ten percent shall accrue if the tax remains unpaid on the ninetieth day following the date of the original delinquency. Interest shall accrue at the rate of one-half of one percent a month or fraction thereof, on the amount of tax, exclusive of penalties, from the date the tax becomes delinquent to the date of payment. Interest and penalty accrued shall become a part of the tax. (Ord. No. 277 N.S., §11; Ord. No. 364 N.S., §11)

#### SEC. 20.94 DECLARATION REQUIRED

The tax imposed by this article shall be paid to the tax collector by the persons referred to in section 20.95. Payment shall be accompanied by a declaration of the amount of tax due signed by the person paying the tax or by his agent. The declaration shall include a statement that the value of the consideration on which the tax due was computed includes all indebtedness secured by liens, deeds of trust, or other encumbrances remaining or placed on the property transferred at the time of transfer, and also includes all special assessments on the property which the purchaser or transferee agrees to pay or which remain a lien on the property at the time of transfer. The declaration shall identify the deed, instrument or writing effecting the transfer for which the tax is being paid. The tax collector may require delivery to him of a copy of such deed, instrument or writing whenever he deems such to be reasonably necessary to adequately identify such writing or to administer the provisions of this article. The tax collector may rely on the declaration as to the amount of the tax due, provided he has no reason to believe that the full amount of the tax due is not shown on the declaration.

Whenever the tax collector has reason to believe that the full amount of tax due is not shown on the declaration or has not been paid, he may, by notice served upon any person liable for the tax, require him to furnish a true copy of the records relevant to the value of the consideration or fair market value of the property transferred. Such notice

may be served at any time within three years after recordation of the deed, instrument or writing which transfers such property. (Ord. No. 364 N.S., §12)

#### SEC. 20.95 DETERMINATION OF DEFICIENCY

If on the basis of such information as he receives pursuant to the last paragraph of section 20.94 and/or on the basis of such other relevant information that comes into his possession, he determines that the amount of tax due as set forth in the declaration, or as paid, as insufficient, he may recomputed the tax due on the basis of such information.

If the declaration required by section 20.94 is not submitted, the tax collector may make an estimate of the value of the consideration for the property conveyed and determined the amount of tax to be paid on the basis of any information in the possession or that may come into his possession.

One or more deficiency determinations may be made of the amount due with respect to any transfer. (Ord. No. 364 N.S., §13)

#### SEC. 20.96 NOTICE OF DETERMINATION

The tax collector shall give notice to a person liable for payment of the tax imposed under this article of his determination made under section 20.95. Such notice shall be given within three years after the recordation of the deed, instrument or writing effecting the transfer on which the tax deficiency determination was made. (Ord. No. 364 N.S., §14)

#### SEC. 20.97 MANNER OF GIVING NOTICE

Any notice required to be given by the tax collector under this article may be served personally or by mail; if by mail, service shall be made by depositing the notice in the United States mail, in a sealed envelope with postage paid addressed to the person on whom it is to be served at his address as it appears in the records of the City or as ascertained by the tax collector. The service is complete at the time of the deposit of the notice in the United States mail, without extension of time for any reason. (Ord. No. 364 N.S., §15)

#### SEC. 20.98 PETITION FOR REDETERMINATION

Any person against whom a determination is made under this article or any person directly interested may petition for a redetermination within sixty days after service upon the person of notice thereof. If a petition for redetermination is not filed within the sixty-day period, the determination becomes final at the expiration of the period. (Ord. No. 364 N.S., §16)

#### SEC. 20.99 CONSIDERATION OF PETITION; HEARING

If a petition for redetermination is filed within the sixty-day period, the tax collector shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing, and shall give him ten days' notice of the time and place of the hearing. The tax collector may designate one or more deputies for the purpose of conducting hearings and may continue a hearing from time to time as may be necessary. (Ord. No. 364 N.S., §17)