

**CITY OF OJAI**

**RESOLUTION NO. 20-29**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OJAI TO TEMPORARILY SUSPENDING SPECIFIED PROVISIONS OF THE OJAI MUNICIPAL CODE CONCERNING PAYMENT OF UNIFORM TRANSIENT OCCUPANCY TAX IN ORDER TO EXTEND CERTAIN PAYMENT DEADLINES**

**WHEREAS**, conditions of extreme peril to the safety of persons have arisen and continue to exist within the City of Ojai as the result of conditions surrounding the novel coronavirus COVID-19 pandemic; and

**WHEREAS**, the Governor has declared a State Health Emergency in response to the novel coronavirus COVID-19 pandemic; and

**WHEREAS**, on March 13, 2020, the President of the United States declared a national emergency as a result of COVID-19; and

**WHEREAS**, the City Manager, acting as the Director of Emergency Services did proclaim the existence of a local emergency within the City on the 13<sup>th</sup> day of March 2020, and issued Executive Orders to protect public health and safety; and

**WHEREAS**, the City Council ratified the proclamation of a local emergency on March 13, 2020 by adoption of Resolution No. 20-11; and

**WHEREAS**, the City Council finds that suspending enforcement of certain provisions of the Municipal Code regarding collecting the transient occupancy tax from hotels in the City is in the best interest of the public's health, safety, and welfare; and

**WHEREAS**, this Resolution is temporary in nature and is intended to provide temporary financial relief to hotels within the City of Ojai during, and immediately following, the City's response to the COVID-19 pandemic outbreak; and

**WHEREAS**, this Resolution is adopted pursuant to the City's police powers and those powers afforded to the City in time of national, state, county, and local emergency during an unprecedented health pandemic, such powers being afforded by the State Constitution, State Law, and Chapter 3.1-06 of the Ojai Municipal Code to protect the peace, health, and safety of the public; and

**WHEREAS**, the City Council of the City of Ojai finds that this Resolution is necessary for the preservation of the public peace, health, and safety of residents living within the City and finds such urgency to approve this Resolution immediately based on the facts described herein and detailed in the staff report.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OJAI CALIFORNIA HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1. Recitals.** All of the foregoing recitals are true and correct.

**SECTION 2. Temporary Suspension.** Section 8-1.418 of the Ojai Municipal Code requiring that each operator remit the full amount of the transient occupancy tax collected to the Tax Collector is temporary suspended, on the terms and conditions specified in this Resolution.

**SECTION 3. Deferment of Taxes for February, March, and April 2020.** All transient occupancy taxes collected during the months of February, March, and April 2020 and due to be returned to the Tax Collector on the last day of March, April, and May, 2020, respectively, are now due and payable to the Tax Collector on June 15, 2020. This deadline is a further and final fifteen additional days beyond the prior limited transient occupancy tax deferment in place until May 31, 2020.

**SECTION 4. Deferment of Taxes During COVID-19 Related Local Emergency Declaration.** All transient occupancy taxes collected during for the month of May 2020, and due to be returned to the Tax Collector on June 30, 2020, and each subsequent month until the period of local emergency declared in response to the COVID-19 pandemic concludes, are hereby deferred and due and payable to the Tax Collector fifteen days after the deadline imposed by Ojai Municipal Code Sections 8-1.417 and 8-1.418.

**SECTION 5. Duty to Collect.** Nothing in this Resolution shall relieve an operator from collecting the amounts required to be collected from transients, as specified in Section 8-1.412 of the City of Ojai Municipal Code. This Resolution also does not relieve any operator from its obligation to remit to the City the transient occupancy tax collected, as this Resolution only temporarily defers the return deadlines as specified herein.

**SECTION 6. Duty to Report.** Each operator that collects, or has collected, the uniform transient occupancy tax shall continue to be required to comply with Section 8-1.417 of the City of Ojai Municipal Code requiring an operator to report to the City's Tax Collector the total rents charged and received and the amount of tax collected for transient occupancies.

**SECTION 7. Enforcement.** Any failure by an operator to pay transient occupancy taxes to the Tax Collector due for periods of time other than February 2020 until the period of local emergency declared in response to the COVID-19 pandemic concludes is unlawful and such operator shall be subject to all lawful remedies available to the City, including, but not limited, to the remedies in Ojai Municipal Code section 8-1.439 and 8-1.440. Any failure by an operator to pay transient occupancy taxes to the Tax Collector due for each month subject to this Resolution on the applicable deadline is unlawful and such operator shall be subject to all lawful remedies available to the City, including, but not limited, to the remedies in Ojai Municipal Code section 8-1.439 and 8-1.440.

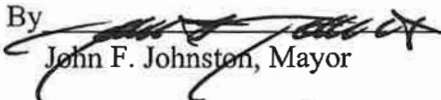
**SECTION 8. Certification.** The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

**PASSED, APPROVED and ADOPTED** this 26th day of May 2020 by the following vote:

Ayes: Blatz, Francina, Haney, Johnston, Weirick  
Noes: None  
Abstain: None  
Absent: None

CITY OF OJAI, CALIFORNIA

By

  
John F. Johnston, Mayor

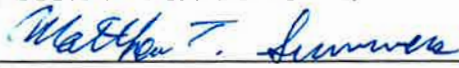
5-27-20

Date signed

ATTEST:

  
Gail Davis, Deputy City Clerk

APPROVED AS TO FORM:

  
Matthew T. Summers, City Attorney