

ORDINANCE NO. 1610

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY AMENDING THE DEFINITION OF "TAX ADMINISTRATOR" IN SECTION 3.08.020 OF THE FOUNTAIN VALLEY MUNICIPAL CODE TO ALLOW FOR DELEGATION OF DUTIES TO A DESIGNEE**

**WHEREAS**, Chapter 3.08 of the Fountain Valley Municipal Code provides for a Transient Occupancy Tax; and

**WHEREAS**, pursuant to Chapter 3.08, each hotel operator shall collect Transient Occupancy Taxes from guests and remit the taxes to the City; and

**WHEREAS**, if an operator fails to collect or remit Transient Occupancy Taxes, the "tax administrator" shall obtain facts and information to estimate the tax due, impose said tax on the operator, and provide the operator with an opportunity to request a hearing; and

**WHEREAS**, Fountain Valley Municipal Code Section 3.08.020 defines the "tax administrator" as the Director of Finance; and

**WHEREAS**, investigation and imposition of Transient Occupancy Taxes is labor intensive and will exceed the time capacity of the Director of Finance; and

**WHEREAS**, it is desirable that the Director of Finance have the option of delegating tax administrator duties, responsibilities, and authority to other persons.

**NOW, THEREFORE**, the City Council of the City of Fountain Valley does hereby **ORDAIN** as follows:

**Section 1.** The definition of "tax administrator" in Section 3.08.020 "Definitions" of the Fountain Valley Municipal Code is amended to read as follows:

“Tax administrator” means the Director of Finance or any other person designated by the City Manager or Director of Finance to serve as tax administrator.

**Section 2.** If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the ordinance. The City Council declares that it would have passed this ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the ordinance would be subsequently declared invalid or unconstitutional.

**Section 3.** The City Clerk shall certify to the adoption of this Ordinance and cause it to be published as required by law.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Fountain Valley at a regular meeting this 16<sup>th</sup> day of July, 2024.

Ayes: Constantine, Cunneen, harper, Bui, Grandis  
Nays: None  
Absent: None  
Abstain: None

ATTEST:



Rick Miller  
City Clerk



Glenn Grandis  
Mayor

APPROVED AS TO FORM:

**HARPER & BURNS LLP**



Colin Burns  
Attorney for the City