

URGENCY ORDINANCE NO. 1172

AN URGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CAMARILLO, CALIFORNIA, WAIVING PENALTIES AND INTEREST FOR THE ANNUAL TAX ON BUSINESSES DUE UNDER TITLE 5, CHAPTER 5.04 OF THE CAMARILLO MUNICIPAL CODE DURING THE COVID-19 EMERGENCY

The City Council of the City of Camarillo does ordain as follows:

SECTION 1. Findings.

A. In December 2019, reports began spreading worldwide about a flu-like virus first found in China that was significantly more deadly than the flu generally, with the virus becoming known as the Coronavirus ("COVID-19").

B. On March 4, 2020, a State of Emergency was proclaimed by Governor Gavin Newsom.

C. March 11, 2020, the World Health Organization ("WHO") classified the spread of COVID-19 internationally as a global pandemic.

D. On March 12, 2020, Dr. Robert Levin, Ventura County Health Officer issued a Declaration of Local Health Emergency in which he proclaimed and ordered that a local health emergency exists in the County of Ventura due to COVID-19.

E. On March 13, 2020 at 9:04 am, David J. Norman, acting in his capacity as the Emergency Operation Center Director, issued a Proclamation ("Proclamation") ordering there is a local state of emergency ("Local Emergency") which now exists in the City of Camarillo due to COVID-19 ("coronavirus").

F. On March 13, 2020 at 7 pm, there was a Special Meeting of the City Council at which the Council adopted Resolution No. 2020-36 confirming the existence of a local emergency due to COVID-19.

G. On March 17, 2020, the Ventura County Health Officer issued a "Shelter in Place" Order for Vulnerable Individuals and closure of certain businesses specified in Section 3 until April 1, 2020 including bars and nightclubs that do not serve food, entertainment venues, gyms, fitness centers, aquatic centers, wineries, breweries and tap rooms that provide tastings.

H. On March 19, 2020, Governor Gavin Newsom issued Executive Order N-33-20 ordering that all individuals stay home except as needed to maintain critical infrastructure sectors and other sectors designated as critical in order to protect the health and well-being of all Californians.

I. On March 20, 2020, the Ventura County Health Officer issued a "Shelter in Place" Order for all persons living in Ventura County and in Section 4 provided that all businesses with a facility in the County, except Essential Businesses are required to cease all activities at facilities located within the County except Minimum Basic Operations.

J. On March 31, 2020, the Ventura County Health Officer issued a "Shelter in Place" Order to extend the March 17, 2020 Order to April 19, 2020 and further that the March 2020 Order remains in place except where inconsistent this more restrictive limitations set out in the March 31, 2020 Order.

K. On April 9, 2020, the Ventura County Health Officer issued a "Shelter in Place" Order which amended prior Orders by prohibiting gatherings of any size outside of places of residences with limited exceptions, added businesses to the list of essential businesses, required essential businesses to adopt social distances protocols, provided guidance for hospital holding units and long-term care facilities and declared that violations of Health Officer Orders constitute a nuisance.

L. Camarillo Municipal Code Section 5.04.010 defines the terms "Anniversary month" and "Annual tax" as follows:

5.04.010 – Definitions

For the purpose of this title, unless the context clearly otherwise requires, the enumerated words and phrases shall be defined as follows:

- A. "Anniversary month" means the month in which business first applied for a business license from the city. For those business in which the original anniversary month cannot be determined, the city shall assign an anniversary month and that date shall be the anniversary month for purposes of this title.
- C. "Annual tax" means the tax which is payable by a business for the business tax year pursuant to this title.

M. Chapter 5.04 requires businesses to pay an "annual tax" which is calculated in the manner set forth in Chapter 5.04.

N. Camarillo Municipal Code Section 5.04.180 provides as follows:

5.04.180 - Delinquent taxes, penalties, interest.

- A. Penalties. For failure to pay a tax when due, the director shall add a penalty equaling twenty-five percent of the principal amount of the tax due, on the sixteenth day of each calendar month following the due date thereof, provided that the total amount of all penalties shall not exceed one hundred percent of the amount of the tax due.
- B. Interest. From and after the date upon which the penalties imposed equal one hundred percent of the principal amount of the tax, the total of all such taxes and penalties shall accrue simple interest at the same rate as is applicable to judgments in civil proceedings.
- C. Waiver. The director shall have the authority, for good cause shown, to waive part or all of the penalties and/or interest otherwise due under this section.

O. The COVID-19 emergency has caused serious financial impacts to businesses in the City of Camarillo. As result, the City Council finds that there is a need to waive penalties and interest on the annual tax otherwise due by businesses under Title 5 of the Camarillo Municipal Code "Business Tax Certificates and Permits" and Chapter 5.04 thereof "Business Tax Certificates Generally" during the periods set forth in Section 3 of this Urgency Ordinance.

P. Based upon the foregoing, the City Council finds pursuant to Government Code Section 36937 (b) that this Urgency Ordinance is necessary for the immediate preservation of the public peace, health and safety.

SECTION 2. Environmental Findings.

The City Council exercises its independent judgment and finds that this Urgency Ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, sections: 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment); 15060(c)(3) (the activity is not a project as defined in Section 15378); and 15061(b)(3), because the activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. The proposed Urgency Ordinance maintains the status quo and prevents changes in the environment pending the completion of the contemplated municipal code review. Because there is no possibility that this Urgency Ordinance may have a significant adverse effect on the environment, the adoption of this Urgency Ordinance is exempt from CEQA.

SECTION 3. Annual Tax: Waiver of Penalties and Interest.

A. For any business which has been issued a business tax certificate by the City of Camarillo, or which hereafter obtains a business tax certificate issued by the City of Camarillo, penalties that would otherwise be assessed for late payment of the annual tax due by the business pursuant to Chapter 5.04 of the Camarillo Municipal Code will be waived commencing March 1, 2020 and will continue to be waived until 90 days after the City Council terminates the declaration of the COVID-19 emergency ("90th Day"). If the Annual tax due is not paid by the 90th Day, then penalties will be assessed as of the Anniversary month for that business.

B. For any business which has been issued a business tax certificate by the City of Camarillo, or which hereafter obtains a business tax certificate issued by the City of Camarillo, interest that would otherwise be assessed for late payment of the annual tax due by the business pursuant to Chapter 5.04 of the Camarillo Municipal Code will be waived commencing March 1, 2020 and will continue to be waived until 90 days after the City Council terminates the declaration of the COVID 19 emergency ("90th Day). If the Annual tax due is not paid by the 90th Day, then interest will be assessed as of the Anniversary month for that business.

C. Notwithstanding any provision in this Urgency Ordinance to the contrary, nothing in this Urgency Ordinance changes the Anniversary month for any business.

D. Notwithstanding any provision in this Urgency Ordinance to the contrary, nothing in this Urgency Ordinance entitles a business which has paid the Annual tax due

prior to the effective date of this Urgency Ordinance to any refund of the Annual tax paid or any penalties or interest paid.

E. This Urgency Ordinance is limited to the Annual tax due pursuant to Chapter 5.04 of the Camarillo Municipal Code. Notwithstanding any provision in this Urgency Ordinance to the contrary, nothing in this Urgency Ordinance waives the obligation of businesses to pay other taxes that are due to the City or other public entities.

SECTION 4. Severability. If any section, subsection, sentence, clause, or phrase of this Urgency Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Urgency Ordinance. The City Council declares that it would have passed this Urgency Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Urgency Ordinance would be subsequently declared invalid or unconstitutional.

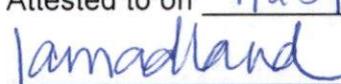
SECTION 5. Effective Date and Duration. This Urgency Ordinance enacted under California Government Code Section 36937 will take effect immediately upon adoption by a four-fifths (4/5) vote of the City Council. This Urgency Ordinance will remain in effect until rescinded by the City Council.

SECTION 6. Publication. The City Clerk is directed to certify this Urgency Ordinance and cause it to be published in the manner required by law.

PASSED, APPROVED, AND ADOPTED April 22, 2020.



Mayor

Attested to on 4/23/2020


City Clerk

I, Jeffrie Madland, City Clerk of the City of Camarillo, certify Urgency Ordinance No. 1172 was adopted by the City Council at a regular meeting held April 22, 2020 by the following vote:

- AYES: Councilmembers: Craven, Mulchay, Santangelo, Mayor Trembley
- NOES: Councilmembers: None
- ABSENT: Councilmembers: Kildee



City Clerk

