



Memorandum

TO: HONORABLE MAYOR
AND CITY COUNCIL

FROM: Richard Doyle
City Attorney

SUBJECT: Claims Presentation and
Processing Ordinance

DATE: 6/15/2006

RECOMMENDATION

Approval of an ordinance amending Title 4 of the San José Municipal Code to add a new Chapter 4.82 establishing uniform requirements and procedures applicable to the presentation and processing of certain tax refund claims with the City of San José including a one year claims period; and amending Sections 4.46.080, 4.47.060, 4.54.080, 4.58.220, 4.64.080, 4.68.210, 4.72.130, 4.74.130, 4.76.340 and 4.78.290 and repealing Section 4.76.820 of Title 4 of the San José Municipal Code relating to the time period and other requirements for filing and processing of various tax refund claims; and to establish a transition period for the presentation of tax refund claims that would be untimely under the new procedures and requirements.

OUTCOME

The adoption of the proposed ordinance will:

1. require claimants seeking tax refunds to file their claims within one year of the date of payment as a prerequisite for filing a lawsuit against the City;
2. in the case of a rejected claim, limit the time period for the claimant to file a lawsuit against the City to six months from the date of the City's written rejection notice;
3. impose certain claim processing requirements upon the City in order to expedite the claim review process.

BACKGROUND

Under the Government Torts Claim Act (the "Act"), the general rule is that any party with a claim for money or damages against a public entity must file a claim directly with the public entity in order to file a lawsuit. The Act also provides time limits for the claimant to file his or her claim and for the public entity to reject or deny the claim. Further, once a public entity rejects a claim in accordance with the Act's procedures, the claimant

must bring his or her lawsuit against the public entity within six months of the written rejection notice.

The purpose of these procedures is to give a public entity the opportunity to investigate the facts while evidence is fresh and to settle meritorious claims without the need for costly litigation. Additionally, the prompt presentation of claims seeking money and the shortened time frame for the claimant to sue, enable the public entity to engage in appropriate fiscal planning.

The Act exempts a number of types of claims from the Act's requirements, including tax refund claims. However, the Act permits a public entity such as the City to adopt its own claims filing ordinance for the type of claims that would otherwise be exempt from the Act and that are not addressed in other laws. As described more fully below, the proposed ordinance sets forth the City's claims presentation and filing requirements with respect to tax refund claims. The ordinance also amends or repeals various Municipal Code provisions regarding tax refunds to conform these provisions to the claims presentation and filing requirements. A copy of the proposed ordinance is attached to this memorandum.

ANALYSIS

Claim Presentation and Filing Requirements

Application.

The tax refund claim presentation and filing requirements will apply to taxes imposed by the City except (1) refund claims for the library parcel tax; and (2) tax refund claims governed by other provisions of the Code or State law. The library parcel tax provisions in Chapter 4.79 of the Code, which the voters approved in November, 2004, set forth detailed refund procedures and requirements that should remain in effect.

The current City taxes to which the new requirements would apply, the current refund periods and the officials responsible for administration of the taxes are set forth in Attachment A to this memorandum.

Claims Presentation Requirements.

The claimant is required to file his or claim with the City official charged with the responsibility of administering the tax (the "Director") within one year of date of payment. The claimant is required to provide the City with specified information on a form prescribed by the Director. In the event a form has not been prescribed, the ordinance requires the claimant to provide the following information: claimant's name, address and if different, the claimant's mailing address, the basis on which the refund

claim is made and information, including supporting documentation for the amount claimed.

The claim must be verified by the claimant or the claimant's guardian, executor, conservator or administrator. A claim that is filed on behalf of multiple persons must be verified by each claimant or by the claimant's guardian, executor, conservator or administrator.

City's Processing Requirements.

The City is required to process the claim within certain time limits. If a claim is deficient, then the City must notify the claimant within 20 days of presentation of the claim and must refrain from acting upon the claim for 15 days after the deficiency notice is given.

Generally, the City must act upon the claim within 45 days of its presentation. If the City fails to act, the claim is deemed rejected.

Allowance or Settlement of Claims.

The Act specifies that the claims procedures ordinance adopted by a city, including a charter city, may authorize a City official to allow, settle or compromise claims if the amount of the payment does not exceed \$50,000. The Act also provides that the delegation of authority to make payments may not be for payments in excess of \$50,000, unless the delegation of authority is specified in a charter provision.

The City's charter does not include the required delegation of authority. Accordingly, the proposed ordinance delegates to the particular Director the authority to allow, settle, or compromise tax refund claims up to \$25,000 and, with the City Attorney's written approval, for amounts in excess of \$25,000 but no more than \$50,000. Payments in excess of \$50,000 require City Council approval.

Claim Prerequisite to Lawsuit.

The claimant must follow the claim presentation requirements in order to be able to file a lawsuit against the City. The claimant must bring its lawsuit against the City within six months of the City's written notice of rejection. If the City fails to provide the written rejection notice to the claimant, then the claimant may bring the lawsuit within two years of the date on which the claim arose.

Retroactive Application of Ordinance.

The one year claims period specified in the proposed ordinance would apply retroactively except for a limited transition period. The purpose of the ordinance is to establish prompt claims presentation requirements in order to enable the City to take

into consideration pending claims and possible litigation when making various fiscal decisions. For the tax refund claims covered by the proposed ordinance, the City's exposure for the payment of refunds or damages is the one year claims period. Assuming a notice of rejection is sent to the claimant, then the City, in most cases, will know within six months following the rejection notice whether litigation on the claim will occur and may plan accordingly.

In order to provide potential claimants with the opportunity to file claims which would have been timely prior to the adoption of the proposed ordinance, but would be untimely once the proposed ordinance becomes effective, a transition period from July 28, 2006 (the effective date of the ordinance) through September 12, 2006 is specified. This will permit a claimant to file a tax refund claim for a period longer than the one year claims period provided that the claim is filed on or before September 12, 2006 and the claim is presented within the applicable refund period in effect prior to the adoption of the proposed ordinance.

For example, a refund claim covering the three year period from September 10, 2003 through September 10, 2006 would be timely if presented to the City on September 10, 2006. However, as of September 13, 2006, a claim for the prior three year period will be untimely because the transition period will have ended and the one year refund period will be in place. Accordingly, a claim filed on September 13, 2006 may seek a refund of taxes that were paid during the period from September 13, 2005 through September 13, 2006.

Revisions to Current Tax Refund Provisions

Title 4 of the Municipal Code includes various taxes. As set forth in Attachment A, a number of these taxes have refund periods that are longer than one year. Additionally, the current tax refund provisions do not include the requirements described above for filing and processing of these claims. The amendments to the tax refund provisions and the repeal of Section 4.76.820 in Title 4 conform the refund and claim compromise provisions to the proposed claims presentation and processing requirements.

Implementation

The proposed ordinance will require staff in the Finance Department and in the Building Division of Planning, Building and Code Enforcement to process tax refund claims in accordance with the proposed ordinance's requirements. During July, this Office will conduct training in order that staff will be able to process the refund claims in accordance with the new procedures.

ALTERNATIVES

The City Council could choose to not adopt the proposed ordinance and keep the current refund provisions in place.

PUBLIC OUTREACH

Notice of the adoption of the proposed ordinance will be published in the newspaper as required by law. We will work with staff in July with respect to informing the public regarding the revisions to the tax refund process.

COORDINATION

The City Manager's Office is aware of the proposed ordinance. As described above, training will occur in July in order to familiarize the appropriate staff with the new procedures.

CEQA

Not a Project.

RICHARD DOYLE
City Attorney

By _____
Karin Murabito
Deputy City Attorney

cc: Les White

For questions please contact Karin Murabito, Deputy City Attorney at 535-1900.

ATTACHMENT A

Tax	Code Chapter	Responsible Official	Current Refund Period
Building and Structure Construction Tax	4.46	Building Official	1 year
Commercial-Residential-Mobilehome Park Building Tax	4.47	Building Official	1 year
Construction Tax	Chapter 4.54	Building Official	1 year
Real Property Conveyance Tax	Chapter 4.58	Finance Director	3 years
Residential Construction Tax	Chapter 4.64	Building Official	1 year
Utility Users Tax (electricity, thermal energy, telephone, and water use)	Chapter 4.68	Finance Director	3 years
Transient Occupancy Taxes	Chapters 4.72 and 4.74	Finance Director	3 years
Business Tax	Chapter 4.76	Finance Director	3 years
Cardroom Tax	Chapter 4.77	Finance Director	No refund provisions specified
Disposal Facility Tax	Chapter 4.78	Finance Director	3 years

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SAN JOSE AMENDING TITLE 4 OF THE SAN JOSE MUNICIPAL CODE TO ADD A NEW CHAPTER 4.82 ESTABLISHING UNIFORM REQUIREMENTS AND PROCEDURES APPLICABLE TO THE PRESENTATION AND PROCESSING OF CERTAIN TAX REFUND CLAIMS WITH THE CITY OF SAN JOSE INCLUDING A ONE YEAR CLAIMS PERIOD; AND AMENDING SECTIONS 4.46.080, 4.47.060, 4.54.080, 4.58.220, 4.64.080, 4.68.210, 4.72.130, 4.74.130, 4.76.340 AND 4.78.290 AND REPEALING SECTION 4.76.820 OF TITLE 4 OF THE SAN JOSE MUNICIPAL CODE RELATING TO THE TIME PERIOD AND OTHER REQUIREMENTS FOR FILING AND PROCESSING VARIOUS TAX REFUND CLAIMS; AND TO ESTABLISH A TRANSITION PERIOD FOR THE PRESENTATION OF TAX REFUND CLAIMS THAT WOULD BE UNTIMELY UNDER THE NEW PROCEDURES AND REQUIREMENTS

WHEREAS, pursuant to Section 935 of the California Government Code, this Council wishes to enact uniform procedures applicable to the presentation and processing of certain tax refund claims which provide the City with the opportunity to investigate the facts of such claims while the evidence is fresh, to allow for the settlement of meritorious claims without the need of costly litigation and to permit the City to make appropriate fiscal planning decisions, including decisions regarding the expenditure of the City's tax revenues; and

WHEREAS, except as expressly specified to the contrary in Section 14 of this Ordinance, it is this Council's intent that this Ordinance apply retroactively in order to preserve the City's ability to engage in sound fiscal planning;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAN JOSE:

SECTION 1. Title 4 of the San José Municipal Code is hereby amended by adding a new Chapter to be numbered and entitled and to read as follows:

CHAPTER 4.82
TAX REFUND CLAIMS PROCEDURES
Part 1
Authority and Application

4.82.010 Authority

This Chapter is enacted pursuant to Section 935 of the California Government Code.

4.82.020 Application

Except for tax refund claims governed by Chapter 4.79 or other provisions of this Code and tax refund claims governed by State law, the provisions of this Chapter shall apply to claims for the refund of taxes imposed by the City.

Part 2
Definitions

4.82.200 Definitions

The definitions set forth in this Part shall govern the application and interpretation of this Chapter.

4.82.210 Director

“Director” means the City official charged with the responsibility under this Code for the administration of the tax for which a refund is claimed.

Part 3
Presentation and Processing of Tax Refund Claims

4.82.300 Claims Required

- A. All tax refund claims, including claims for interest or penalties paid in connection with the payment of a tax, shall be presented to the Director within one year of the date of payment, and, except as modified by this Chapter, in the manner prescribed by Part 3 of Division 3.6 of Title 1 of the California Government Code (commencing with Section 900 thereof) for the claims to which that Part applies by its own terms, as those provisions now exist or shall hereafter be amended, and as further provided by this Chapter.

- B. References in this Chapter to specific sections of the California Government Code shall refer to those provisions as they now exist or shall hereafter be amended.

4.82.310 Form of Claim

- A. All tax refund claims shall be made in writing and verified by the claimant or by his or her guardian, conservator, executor or administrator. Any claim filed on behalf of more than one person shall be verified by each person on behalf of whom the claim is filed or by his or her guardian, conservator, executor or administrator.

- B. All tax refund claims shall be filed on the refund claim form prescribed by the Director. In the event that the Director has not prescribed a form of claim, the tax refund claim shall contain:

1. the information required by California Government Code Section 910; and
2. the specific amount claimed to have been overpaid, paid more than once, or erroneously or illegally collected or received by the City; and
3. the grounds upon which the claim is founded, with specificity sufficient to enable the Director and other responsible City officials to understand and evaluate the claim; and
4. documentation supporting the amount of the refund sought.

4.82.320 City Action on Claims

- A. Tax refund claims shall be acted upon by the Director within the time and, except as modified by this Chapter, in the manner prescribed by Part 3 of Division 3.6 of Title 1 of the California Government Code (commencing with Section 900 thereof) for the claims to which that Part applies by its own terms, as those provisions now exist or shall hereafter be amended, and as further provided by this Chapter.
- B. The Director is authorized to allow, compromise or settle a tax refund claim if the claimant has demonstrated that all or a portion of the amount claimed has been overpaid, paid more than once, or has been erroneously or illegally collected or received by the City and the amount to be paid pursuant to the allowance, compromise or settlement is in an amount not to exceed Twenty-Five Thousand Dollars (\$25,000); and with the written approval of the City Attorney, if the amount to be paid exceeds Twenty-Five Thousand Dollars (\$25,000), but is no more than Fifty Thousand Dollars (\$50,000). In the event that the amount to be paid pursuant to an allowance, compromise or settlement of a tax refund claim exceeds Fifty Thousand Dollars (\$50,000), the approval of the City Council is required.

4.82.330 Claim Prerequisite to Suit

In accordance with California Government Code Sections 935(b) and 945.6, no action against the City may be maintained by a person who has not complied with applicable claims presentation requirements.

4.82.340 Suit

Any action brought against the City upon any claim or demand shall conform to the requirements of Section 940 through and including Section 949 of the California Government Code. Any action brought against any employee of the City shall conform to the requirements of Section 950 through and including Section 951 of the California Government Code.

SECTION 2. Section 4.46.080 of Chapter 4.46 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.46.080 Refunds and Procedures

Whenever the amount of any tax, penalty or interest has been overpaid, paid more than once, or has been erroneously, or illegally collected or received by the City under this Chapter, it may be refunded to the person who paid the tax provided that a written claim for refund is filed with the Building Official, and the provisions of Chapter 4.82 are satisfied.

SECTION 3. Section 4.47.060 of Chapter 4.47 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.47.060 Refunds and Procedures

Whenever the amount of any tax, penalty or interest has been overpaid, paid more than once, or has been erroneously, or illegally collected or received by the City under this Chapter, it may be refunded to the person who paid the tax provided that a written claim for refund is filed with the Building Official, and the provisions of Chapter 4.82 are satisfied.

SECTION 4. Section 4.54.080 of Chapter 4.54 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.54.080 Refunds and Procedures

Whenever the amount of any tax, penalty or interest has been overpaid, paid more than once, or has been erroneously, or illegally collected or received by the City under this Chapter, it may be refunded to the person who paid the tax provided that a written claim for refund is filed with the Building Official, and the provisions of Chapter 4.82 are satisfied.

SECTION 5. Section 4.58.220 of Chapter 4.58 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.58.220 Refunds and Procedures

Whenever the amount of any tax, penalty or interest has been overpaid, paid more than once, or has been erroneously, or illegally collected or received by the City under this Chapter, it may be refunded to the person who paid the tax provided that a written claim for refund is filed with the Director, and the provisions of Chapter 4.82 are satisfied.

SECTION 6. Section 4.64.080 of Chapter 4.64 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.64.080 Refunds and Procedures

Whenever the amount of any tax, penalty or interest has been overpaid, paid more than once, or has been erroneously, or illegally collected or received by the City under this Chapter, it may be refunded to the person who paid the tax provided that a written claim for refund is filed with the Building Official, and the provisions of Chapter 4.82 are satisfied.

SECTION 7. Section 4.68.210 of Chapter 4.68 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.68.210 Refunds and Procedures

A. Filing claim.

1. Any tax imposed by this Chapter, including any interest or penalty added thereto, may be refunded by the Director as provided in subsections B and C of this Section whenever such tax has been:
 - a. Overpaid;
 - b. Paid more than once; or
 - c. Erroneously or illegally collected or received by the City, including any instance where a service supplier, pursuant to an order by the California Public Utilities Commission or a court of competent jurisdiction, refunds to its service users taxes paid on refunded charges.

2. No refund shall be paid by the Director unless a written claim for refund is filed with the Director, and the provisions of Chapter 4.82 are satisfied.
- B. Refund or Credit to Service Supplier. A service supplier may obtain a refund of or take as credit against taxes remitted any amount overpaid, paid more than once, or erroneously, or illegally collected or received by the City by filing a claim in the manner provided in subsection A. The Director shall not grant a refund or a credit to a service supplier unless the service supplier has refunded the tax to the service user or credited the tax to charges subsequently payable by the service user to the service supplier.
- C. Refund to Service User. A service user may obtain a refund of any tax, interest or penalty by filing a claim in the manner provided in subsection A when:
1. The service user was required to remit directly to the Director a tax imposed by Section 4.68.050 or Section 4.68.070 and the service user establishes to the satisfaction of the Director that the amount was overpaid, paid more than once, or erroneously, or illegally collected; or
 2. The service user establishes that the amount was overpaid, paid more than once, or erroneously, or illegally collected and has paid the tax to the service supplier but is unable to obtain a refund or credit from the service supplier who collected the tax.

SECTION 8. Section 4.72.130 of Chapter 4.72 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.72.130 Refunds and Procedures

- 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

City under this Chapter, it may be refunded as provided in subsections B and C of this Section provided a written claim for refund is filed with the Director of Finance, and the provisions of Chapter 4.82 are satisfied.

- B. An operator may obtain 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 by the City by filing a claim in the manner provided in subsection A of this Section, but only when the operator establishes to the satisfaction of the Director of Finance 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 City 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 Director of Finance, or when the transient having paid the tax to the operator, establishes to the satisfaction of the Director of Finance that the transient has been unable to obtain a refund from the operator who collected the tax.

SECTION 9. Section 4.74.130 of Chapter 4.74 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.74.130 Refunds and Procedures

- 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 City under this Chapter, it may be refunded as provided in subsections B and C

of this Section provided a written claim for refund is filed with the Director of Finance, and the provisions of Chapter 4.82 are satisfied.

- B. An operator may obtain 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 by the City by filing a claim in the manner provided in subsection A of this Section, but only when the operator establishes to the satisfaction of the Director of Finance 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 City 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 Director of Finance, or when the transient having paid the tax to the operator, establishes to the satisfaction of the Director of Finance that the transient has been unable to obtain a refund from the operator who collected the tax.

SECTION 10. Section 4.76.340 of Chapter 4.76 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.76.340 Refunds and Procedures

- A. Whenever the amount of any business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously or illegally collected or received by the City under this Chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Director of Finance, and the provisions of Chapter 4.82 are satisfied.
- B. The Director of Finance or the Director's authorized agent shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant therefor refuses to allow such examination of claimant's books and business records after request by said Director to do so.
- C. In the event that the business tax was erroneously paid and the error is attributable to the City, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the City shall retain fifteen dollars (\$15) from the amount to be refunded to cover expenses.
- D. The Director of Finance shall initiate a refund of any business tax which has been overpaid or erroneously collected whenever the overpayment or erroneous collection is uncovered by a City audit of business tax receipts. In the event that the business tax was erroneously paid and the error is attributable to the City, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the City shall retain fifteen dollars (\$15) from the amount to be refunded to cover expenses.
- E. Under any of the following circumstances, no refund shall be made pursuant to this Section unless and until the claimant surrenders to the Director of Finance the certificate evidencing payment of the tax for which refund is sought:

1. Where the tax was paid for a new business but the new business did not become operational within sixty (60) days of the payment of the tax.
2. Where the tax was paid to renew a certificate for a business not in existence at the time the tax was paid.
3. Where a certificate was issued for a business for which another certificate had been issued for the same time period.

SECTION 11. Section 4.78.290 of Chapter 4.78 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.78.290 Refunds and Procedures

- A. The Director of Finance may refund any disposal facility tax, penalty or interest which has been overpaid or erroneously or illegally collected, provided that a written claim for refund is filed with the Director of Finance, and the provisions of Chapter 4.82 are satisfied.
- B. The Director of Finance, the City Auditor, the Director of Environmental Services, or the authorized representative of any of them shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant therefor refuses to allow such examination of claimant's books and business records after request by the Director to do so.
- C. In the event that the disposal facility tax was erroneously paid and the error is attributable to the City, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the City shall retain fifteen dollars (\$15) from the amount to be refunded to cover expenses.

- D. The Director of Finance shall initiate a refund of any disposal facility tax which has been overpaid or erroneously collected whenever the overpayment or erroneous collection is uncovered by a City audit of disposal facility tax receipts. In the event that the disposal facility tax was erroneously paid and the error is attributable to the City, the entire amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the City shall retain fifteen dollars (\$15) from the amount to be refunded to cover expenses.

SECTION 12. Section 4.76.820 of Chapter 4.76 of Title 4 of the San José Municipal Code is hereby repealed.

SECTION 13. Should any provision of this Ordinance, or its application to any person or circumstance, be determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Ordinance or the application of this Ordinance to any other person or circumstance and, to that end, the provisions hereof are severable.

SECTION 14. This Ordinance shall take effect at the expiration of thirty days after adoption as provided by San José City Charter Section 605, and except as expressly set forth in the following sentence, shall apply retroactively. Any claim that would have been timely if presented in accordance with the refund period in effect (the "Prior Refund Period") prior to the effective date of this Ordinance may, notwithstanding this Ordinance, be presented by the sooner of the date on which the Prior Refund Period would have expired or on September 12, 2006. Nothing in this Ordinance shall be construed so as to extend the time period for presenting claims which would have been untimely if such claims had been presented on the day before this Ordinance becomes effective.

RD:KMM:MD1
6/15/06

PASSED FOR PUBLICATION of title this _____ day of _____, 2006, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

RON GONZALES
Mayor

ATTEST:

LEE PRICE, MMC
City Clerk