

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject

Interlocking Directorates

**Policy
Number**

A-79

Page

1 of 2

Purpose

To establish Board Policy with respect to conflict of interest arising out of contracting with companies having interlocking directorates.

Background

The County contracts for services with many businesses and organizations, many of which utilize subcontractors in the performance of their contractual tasks. In some cases there may be an overlapping of directorates, ownership, or management between the prime contractor and its subcontractor and a conflict of interest, or the appearance thereof, may result. This issue is most apparent when non-profit contractors use related for profit corporations as subcontractors. Related in this sense means similar directorates, management or ownership. It is essential that such interlocking relationships be identified, reviewed and specifically addressed prior to contract award.

Policy

It is the policy of the Board of Supervisors that:

The County will not enter into service contracts with non-profit corporations who intend to subcontract with related for-profit subcontractors unless specifically authorized by the Board of Supervisors.

Procedure

Where non-profit corporations participate in the procurement process, each shall be required to identify any related for-profit subcontractors in which an interlocking directorate, management or ownership exists. This shall be accomplished by requiring the contractor to identify such interlocking relationships or certify that none exists. All awards of contracts disclosing such relationships must be approved by the Board of Supervisors. Specific information concerning the existence of this condition and a specific recommendation for award under those conditions shall be made a part of the Board Letter requesting contract approval. The requiring Department will provide a monitoring plan which ensures that an appropriate level of monitoring of the contractor and subcontractor occurs during contract administration.

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject

Interlocking Directorates

**Policy
Number****Page**

A-79

2 of 2

Sunset Date

This policy will be reviewed for continuance by 12-31-2024.

Board Action

09-12-78 (6)
 10-30-84 (97)
 12-15-87 (31)
 11-07-95 (34)
 06-15-04 (25)
 12-9-08 (33)
 12-07-10 (27)
 11-14-17 (27)
 10-29-19 (26)

CAO Reference

1. Auditor and Controller
2. Department of Purchasing and Contracting

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject

Board of Supervisors' Policy Manual Modifications-Exceptions

**Policy
Number**

AA-1

Page

1 of 1

Purpose

To reserve to the Board of Supervisors the authority to change, modify or revoke any policy at any time and likewise the authority to make or authorize exemptions to any policy when it determines that in the particular case it would not be in the public interest that such policy be followed.

Background

Pursuant to a Board of Supervisors' request of June 23, 1969 (98) the County Counsel prepared this policy to clarify the Board's reservation of the above-mentioned authority to modify or except certain policies from time to time.

Policy

It is the policy of the Board of Supervisors that policies adopted by the Board of Supervisors are general in nature intended to guide staff in its decision making. The Board of Supervisors may at any time change, modify, waive or revoke any policy at any time when it would not be in the public interest that such policy be followed.

Sunset Date

This policy will be reviewed for continuance by 12-31-24.

Board Action

6-23-69(98)
7-14-69(46)
9-27-88(60)
11-29-94(40)
6-15-04(25)
12-9-08 (33)
12-7-10 (27)
11-14-17 (27)

CAO Reference

1. County Counsel

ARTICLE IIIc PAST GRAND JURORS ASSOCIATION
IMPLEMENTATION REVIEW COMMITTEE*

*Note -- Article IIIc, Fiscal Agency, added by Ord. No. 3673 (N.S.), adopted 4-21-71; repealed and new Article, Fiscal and Justice Agency, added by Ord. No. 4514 (N.S.), effective 6-26-75, operative 7-1-75; repealed by Ord. No. 5271 (N.S.), effective 10-19-78; new Article IIIc, PAST GRAND JURORS ASSOCIATION IMPLEMENTATION REVIEW COMMITTEE, added by Ord. No. 6607 (N.S.), effective 7-21-83.

Cross reference(s) -- Definitions, § 20 et seq.; general rules, § 50 et seq.

SEC. 82.30. PAST GRAND JURORS ASSOCIATION IMPLEMENTATION REVIEW
COMMITTEE.

There is hereby created and established the Past Grand Jurors Association Implementation Review Committee of the County of San Diego, hereinafter referred to in this Article as the Implementation Review Committee. The Implementation Review Committee is established to provide the Board of Supervisors with a pool of experienced citizens, who have served as members of the San Diego County Grand Jury, to promote a policy regarding the implementation and follow-up of accepted recommendations of the County's Grand Juries, and to assist and advise the Board of Supervisors in the process of reviewing the implementation of County Grand Jury accepted recommendations.

SEC. 82.31. MEMBERSHIP AND SELECTION.

The Implementation Review Committee shall consist of seven (7) general members who shall be nominated by the Executive Board of the Past Grand Jurors Association and appointed by the Board of Supervisors. All members of the Implementation Review Committee shall be residents of the County of San Diego and members of the Past Grand Jurors Association. No more than two (2) of the seven (7) general members may be from the most recent County Grand Jury.

(Amended by Ord. No. 7561 (N.S.), effective 1-12-89)

SEC. 82.32. TERMS OF OFFICE.

Each member shall serve a term of two (2) years beginning January 1 and ending December 31, two years later. The terms of four (4) members of the Implementation Review Committee shall expire in even numbered years, and the terms of three (3) members of the Implementation Review Committee shall expire in odd numbered years. A member shall be

appointed for not more than two (2) consecutive terms. A term for this purpose shall not include service in the unexpired term of a member being replaced.

(Added by Ord. No. 6607 (N.S.), effective 7-21-83; amended by Ord. No. 8965 (N.S.), effective 11-19-98)

Cross reference(s) -- Appointment and removal, § 52.

SEC. 82.33. VACANCIES.

A vacancy shall occur on the happening of any of the following events before the expiration of the term:

- (a) the death of the incumbent;
- (b) the resignation of the incumbent;
- (c) the incumbent ceases to be a resident of the County of San Diego;
- (d) the incumbent ceases to be a member of the Past Grand Jurors Association; or
- (e) removal of a member for unexcused absences by the Executive Committee of the Past Grand Jurors Association.

Removal of members for unexcused absences shall be at the discretion of the Executive Board of the Past Grand Jurors Association, which shall develop a policy for the removal of members with excessive unexcused absences. This policy shall be incorporated into the by-laws of the Implementation Review Committee, which shall be approved by the Board of Supervisors. Vacancies shall be filled in accordance with Section 82.31. Vacancies shall be filled for the balance of the unexpired term of the member being replaced.

(Amended by Ord. No. 7561 (N.S.), effective 1-12-89; amended by Ord. No. 10506 (N.S.), effective 1-4-18)

SEC. 82.34. DUTIES AND RESPONSIBILITIES.

The implementation Review Committee is an advisory committee and shall have the powers, duties and responsibilities to:

- (a) Review the final Grand Jury Report and County response with accepted recommendations, which are to be provided by the Chief Administrative Officer after approval by the Board of Supervisors.
- (b) Begin research and review of the accepted recommendations following a 90-day period after the final Board of Supervisors action to accept the recommendation.

(c) Research the actions implemented and the departmental reasons if recommendations are not to be implemented, and receive and review all departmental final reports.

(d) Review all public documents pertaining to the accepted recommendations under review by the Implementation Review Committee. In connection with such review, County personnel should cooperate with the Implementation Review Committee within reasonable constraints of time to provide requested information and reports. The Implementation Review Committee shall have no right of subpoena of persons or documents.

(e) Advise the Chief Administrative Officer and through such office the Board of Supervisors on the implementation process by oral and written reports; including but not limited to commendatory, critical, or unfavorable comments.

(f) Provide an Annual Report to the Chief Administrative Officer and to the Board of Supervisors detailing the actions, findings, and progress of the Committee in its reviews. Such report is due December 31 of each year.

Cross reference(s) -- Powers and duties of officers, boards, and commissions, § 51; chief administrative officer, § 120 et seq.

SEC. 82.35. ORGANIZATION.

The Implementation Review Committee shall select annually from its membership a Chairperson and Vice Chairperson. The Chairperson and Vice Chairperson shall serve a one year term beginning on January 1 or the date of their selection, whichever is later, and ending on December 31 of the same year. A majority of members currently appointed to the Implementation Review Committee shall constitute a quorum. The Implementation Review Committee shall keep written minutes of its meetings, a copy of which should be filed with the Clerk of the Board of Supervisors and with the Chief Administrative Officer. The Implementation Review Committee shall establish a meeting schedule and shall give public notice of the time and place of its meetings. All meetings of the committee shall be open to the public and all persons shall be permitted to attend any meetings of the committee.

(Added by Ord. No. 6607 (N.S.), effective 7-21-83; amended by Ord. No. 8965 (N.S.), effective 11-19-98)

SEC. 82.36. COMPENSATION.

Members of the Implementation Review Committee shall serve without compensation and without reimbursement from the County of San Diego.

SEC. 82.37. STAFF ASSISTANCE.

The Chief Administrative Officer shall be responsible for providing necessary staff for the Implementation Review Committee.

SEC. 82.38. CHANGES IN THIS ARTICLE.

Any proposed change in the provisions of this Article shall be submitted to the Implementation Review Committee for its review and comment prior to said proposed changes being adopted by the Board of Supervisors.

SEC. 82.39. SUNSET REVIEW AND EXPIRATION.

(Section 82.39, Sunset review and expiration, amended by Ord. No. 7561 (N.S.), effective 1-12-89)

CHAPTER 3. REAL PROPERTY TRANSFER TAX*

*Note--Added by Ord. No. 3140 (N.S.), effective 1-1-68. Title added, not included in Code.

SEC. 22.301. TITLE.

This chapter shall be known as the "Real Property Transfer Tax Ordinance of the County of San Diego." It is adopted pursuant to Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.302. TAX IMPOSED.

This chapter imposes a tax on each deed, instrument or writing by which any lands, tenements, or other realty sold within the County of San Diego shall be granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers or any other person or persons by his or their direction when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds \$100. The tax shall be at the rate of 55 cents for each \$500 or fractional part thereof.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.303. APPLICABILITY.

The tax imposed by Section 22.302 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.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.304. TAX NOT APPLICABLE.

The tax imposed pursuant to this chapter shall not apply to any instrument in writing given to secure a debt. Any tax imposed pursuant to this chapter shall not apply with respect to any deed, instrument, or writing to a beneficiary or mortgagee, which is taken from the mortgagor or trustor as a result of or in lieu of foreclosure; provided, that such tax shall apply to the extent that the consideration exceeds the unpaid debt, including accrued

interest and cost of foreclosure. Consideration, unpaid debt amount and identification of grantee as beneficiary or mortgagee shall be noted on the deed, instrument or writing or stated in an affidavit or declaration under penalty of perjury for tax purposes.

(Amended by Ord. No. 4220 (N.S.), effective 1-17-74; amended by Ord. No. 4479 (N.S.), effective 4-3-75; amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.305. EXEMPTIONS.

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 chapter when the exempt agency is acquiring title.

(Amended by Ord. No. 3475 (N.S.), effective 3-26-70; amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.306. ADDITIONAL INSTANCES OF TAX NOT APPLICABLE.

(a) The tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment that is any of the following:

- (1) Confirmed under the Federal Bankruptcy Act, as amended;
- (2) Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in section 101 of Title 11 of the United States Code, as amended;
- (3) Approved in an equity receivership proceeding in a court involving a corporation, as defined in section 101 of Title 11 of the United States Code, as amended;
- (4) Whereby a mere change in identity, form or place of organization is effected.

(b) Subdivision (a) shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of the confirmation approval or change.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07; amended by Ord. No. 10511 (N.S.), effective 1-4-18)

SEC. 22.307. ORDERS OF SECURITIES AND EXCHANGE COMMISSION.

The tax imposed pursuant to this chapter 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 the conveyance is made recites that the conveyance is necessary or appropriate to effectuate the provisions of Section 79k of Title 15 of the United States Code, relating to the Public Utilities Holding Company Act of 1935;

(b) The order specifies the property which is ordered to be conveyed;

(c) The conveyance is made in obedience to the order.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.308. TRANSFER OF INTEREST IN PARTNERSHIP.

(a) In the case of any realty held by a partnership or other entity treated as a partnership for federal income purposes, no tax shall be imposed pursuant to this chapter by reason of any transfer of an interest in the partnership or otherwise, if both of the following occur:

(1) The partnership or other entity treated as a partnership is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1986; and

(2) The continuing partnership or other entity treated as a partnership continues to hold the realty concerned.

(b) If there is a termination of any partnership or other entity treated as a partnership for federal income tax purposes within the meaning of Section 708 of the Internal Revenue Code of 1986, for the purposes of this chapter, the partnership or other entity 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 the partnership or other entity at the time of the termination.

(c) Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subdivision (b), and any transfer pursuant thereto, with respect to the realty held by a partnership or other entity at the time of the termination.

(d) No tax shall be imposed pursuant to this chapter by reason of any transfer between an individual or individuals and a legal entity or between legal entities that results solely in a change in the method of holding title to the realty and in which the proportional ownership interests in the realty, whether represented by stock, membership interest, cotenancy interest, or otherwise, directly or indirectly, remain the same immediately after the transfer.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.309. CREDIT FOR AMOUNT OF CITY'S TAX.

If the legislative body of any city in the County of San Diego imposes a tax pursuant to Part 6.7 of Division 2 of the Revenue and Taxation Code equal to one-half the amount

specified in Section 22.302 of this chapter, a credit shall be granted against the taxes due under this ordinance in the amount of the city's tax. No credit shall be allowed against any county tax for a city tax which is not in conformity with that part.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07; amended by Ord. No. 10511 (N.S.), effective 1-4-18)

SEC. 22.310. COUNTY RECORDER TO ADMINISTER AND ENFORCE.

The County Recorder shall administer and enforce this chapter and shall also administer any ordinance adopted by any city in the County pursuant to part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code, imposing a tax for which a credit is allowed by this chapter. On or before the fifteenth day of the month the Recorder shall report to the County Auditor the amounts of taxes collected during the preceding month pursuant to this chapter and each applicable city ordinance. The Auditor shall allocate and distribute monthly said taxes as follows:

- (a) All monies which relate to transfers of real property located in the unincorporated territory of the County shall be allocated to the County.
- (b) All monies which relate to transfers of real property located in a city in the County which has imposed a tax pursuant to said Part 6.7 shall be allocated one-half to the city and one-half to the County.
- (c) All monies which relate to transfers of real property located in a city in the County which imposes a tax on transfers of real property not in conformity with said Part 6.7 shall be allocated to the County.
- (d) All monies which relate to transfers of real property in a city in the County which does not impose a tax on transfers of real property shall be allocated to the County.

(Amended by Ord. No. 3205 (N.S.), effective 7-1-68; amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.311. NO RECORDING UNLESS TAX PAID.

(a) The Recorder shall not record any deed, instrument or writing subject to the tax imposed by this chapter unless the tax is paid at the time of recording. A declaration of the amount of tax due, signed by the party determining the tax or the party's agent, shall appear on the face of the document, in compliance with (c), and the Recorder may rely on the declaration unless the Recorder has reason to believe that the full amount of the tax due has not been paid. The declaration shall include a statement of the consideration or value on which the tax due was computed. The declaration shall also state whether or not the consideration or value on which the tax was computed was exclusive of the value of a lien or encumbrance remaining on the interest or property conveyed at the time of sale.

Failure to collect the tax due shall not affect the constructive notice otherwise imparted by recording a deed, instrument, or writing.

(b) If the Recorder has reason to believe the amount of tax tendered with the document submitted for recording is not the full amount of the tax due, the Recorder may request additional information before recording the document.

(c) Every document subject to the tax imposed by this chapter which is submitted for recording shall show on the face of the document the amount of the tax due and the location of the lands, tenements, or other realty described in the document. If the lands, tenements or other realty are located within a city in the County, the name of the city shall be set forth. If the lands, tenements or other realty are located in the unincorporated area of the County, that fact shall be set forth.

(Amended by Ord. No. 3205 (N.S.), effective 7-1-68; amended by Ord. No. 4479 (N.S.), effective 4-3-75; amended by Ord. No. 9889 (N.S.), effective 10-26-07; amended by Ord. No. 10511 (N.S.), effective 1-4-18)

SEC. 22.312. NOTATION OF TAX ROLL PARCEL NUMBER.

Each deed, instrument, or writing by which lands, tenements, or other realty is sold, granted, assigned, transferred, or otherwise conveyed, shall have noted upon it the tax roll parcel number. The number will be used only for administrative and procedural purposes. The number will not be proof of title and in the event of any conflicts the legal description noted upon the document shall govern. The validity of a document shall not be affected by the fact that a parcel number is erroneous or omitted, and there shall be no liability attaching to any person for an error in the parcel number or for omitting the parcel number. The Recorder shall not accept any deed, instrument, or conveyance for recording unless the tax roll parcel number has been noted upon it. A parcel which has been created by the division of an existing parcel and which at the time of recording has no separate parcel number shall have noted upon it the words "portion of" and the parcel number of the parcel from which it was created.

(Added by Ord. No. 3801 (N.S.), effective 1-1-72; amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.313. CLAIMS FOR REFUNDS.

Claims for refunds of taxes imposed pursuant to this chapter shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

State law reference(s)--Claims for refunds, Revenue and Taxation Code, § 5096 et seq.

SEC. 22.314. INTERPRETATION.

The Recorder shall interpret this chapter consistently with the 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 regulations existed on November 8, 1967, except that for the purposes of this chapter, the determination of what constitutes "realty" shall be determined by the definition or scope of that term under State law.

(Amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.315. SUBMITTING FALSE INFORMATION TO EVADE TAX.

It shall be unlawful for any person, for the purpose of evading the tax imposed by this chapter, to:

- (a) Willfully prepare a deed, instrument or other writing subject to the tax imposed by this chapter, that contains false information;
- (b) Submit a deed, instrument or other writing subject to the tax imposed by this chapter for recording, that the person knows contains false information;
- (c) Willfully make a material misrepresentation of fact to the County Recorder; or
- (d) Willfully assist a person in committing any of the acts in subsections (a)-(c) above.

(Amended by Ord. No. 5200 (N.S.), effective 8-10-78; amended by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.316. DETERMINATION OF DELINQUENCY.

(a) Whenever the Recorder has reason to believe after a deed, instrument or writing was recorded, that the full amount of the tax due under this chapter has not been paid the Recorder may by written notice:

- (1) Require any person who may be liable for the tax to furnish affidavits, true copies of relevant records or other documents that establish the amount of consideration or value of any property or interest conveyed or vested and the amount any lien or encumbrance remaining on property or interest conveyed or at the time of sale.
- (2) Require any person who claimed that the tax imposed by this chapter did not apply to a deed, instrument or writing recorded, or that the person was exempt from the tax, to furnish affidavits, true copies of relevant records or other documents that establish that the tax did not apply or that the person was exempt.

(b) The Recorder's notice shall state that the person to whom the notice is directed is required to furnish the requested information within 30 days from the date of the notice.

(c) From the information available, the Recorder may make a determination whether any tax is due under this chapter and if so, the amount of tax due and any person who may be liable for the tax. After the Recorder makes a determination under this section the Recorder shall serve a written notice of delinquency on any person liable for the tax that includes the following information:

(1) A description of the property or interest that was conveyed or vested without the full payment of tax;

(2) The amount of tax due;

(3) That unless the tax is paid within 30 days from the date of the notice or the person makes a written request to the Recorder for a conference to dispute the determination the Recorder will record a certificate of taxes due against the person named in the notice, which will become a lien against the property or interest for which the deed, instrument or writing referred to in subsection (1) above was recorded and any other real property located in San Diego County the person owns or acquires until the tax is paid.

(4) If the person does not make a written request for a conference, within 30 days, the Recorder's determination shall be deemed to be a final determination of delinquency for which there is no appeal to the County.

(d) If a person to whom the Recorder serves a written notice under subsection (c) above requests a conference, the Recorder shall schedule a conference within 30 days of the request. Following the conference the Recorder shall serve a notice of final determination of tax due on any person who may be liable for the tax. If the Recorder determines any person is liable for unpaid taxes under this chapter, the final determination of delinquency shall state the amount of tax due, a description of the property or interest conveyed or vested without the full payment of tax, the name of any person liable for the tax and that unless the tax is paid in full within 30 days of the notice, the Recorder intends to record a certificate of taxes due against the person named in the notice which will become a lien against the property or interest referred to in subsection (c)(1) and any other real property located in San Diego County the person owns or acquires until the tax is paid. The notice shall also state that it is a final determination of delinquency for which there is no appeal to the County.

(Added by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.317. RECORDING CERTIFICATE OF TAXES DUE.

(a) Unless the full amount of tax determined by the Recorder to be due as provided in the notice under section 22.316 has been paid, the Recorder may record a certificate of taxes due against any person liable for the tax as determined by the Recorder under section 22.316. The certificate shall state the property or interest that was conveyed or vested for

which the full amount of tax has not been paid, the full name and last known address of the person liable for the tax, the amount of tax due and that the Recorder has determined the amount due under this ordinance. From the time the certificate is recorded the amount due at the time the certificate is recorded constitutes a lien upon the property or interest conveyed or vested without full payment of tax and all real property located in San Diego County owned by any person named in the certificate. The lien also attaches to any property the person acquires after the certificate is recorded until the lien is paid.

(b) After the Recorder has recorded a certificate under subsection (a) above the Recorder may issue a warrant for the enforcement of any lien and for the collection of any amount required to be paid to the County under this chapter. The warrant shall be directed to any sheriff and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. The Recorder may pay or advance to the sheriff the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution.

(Added by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.318. TAX AS A DEBT.

The tax imposed by this chapter shall be deemed to be a debt owed to the County. Any person owing the tax shall be liable in a civil action brought by the County to recover the debt. At the Recorder's request, the County Counsel may initiate a civil action against any person who fails to pay the tax imposed by this chapter. Filing a civil action under this section does not limit the County's right to bring any other action or use any other means authorized by this code to enforce the failure to pay the tax imposed by this chapter.

(Added by Ord. No. 9889 (N.S.), effective 10-26-07)

SEC. 22.319. PROHIBITION ON ENJOINING COLLECTION, EXHAUSTION OF ADMINISTRATIVE REMEDIES AND PROHIBITION ON CLASS CLAIMS.

(a) No person shall file an action for injunctive relief, writ of mandate or other legal or equitable action against the County or a County officer or employee to prevent or enjoin the collection of taxes imposed pursuant to this chapter.

(b) No person shall file an action seeking judicial relief against the County or a County officer or employee to dispute the obligation to pay any tax imposed pursuant to this chapter unless the person has paid the tax in full and has exhausted all administrative remedies including filing a claim for a refund.

(c) No person shall file an action as a representative of a class of persons to dispute the obligation to pay any tax imposed pursuant to this chapter.

(Added by Ord. No. 10187 (N.S.), effective 1-5-12)

ARTICLE XXIV-A REGISTRAR OF VOTERS*

*Cross reference(s) -- Definitions, § 20 et seq.; general rules, § 50 et seq.

SEC. 438. VOLUNTEER POLL WORKER AND ELECTION SUPPORT VOLUNTEER STIPENDS & ALLOWANCES.

This section applies to individuals who volunteer to serve as a poll worker, or as an election support volunteer, during an election administered by the Registrar of Voters.

(a) General. Volunteer poll workers under the direction of the Registrar of Voters may receive a daily stipend which is intended to offset costs volunteers may incur for transportation, meals and those incidental to the exceptional commitment of time for this civic service.

(b) Training. Attendance at assignment-specific election training program(s) for poll workers designated as precinct inspectors, technical inspectors and clerks is required. If the required training is not completed, the poll worker may only receive a daily stipend for the number of full training days attended. The training stipend is inclusive of on-boarding. No additional daily stipend is provided for on-boarding.

(c) Bilingual Service. Poll workers who are designated to provide bilingual assistance during in-person voting will receive an additional bilingual stipend based on their ability to speak, read and write English and a required Federal, State or County covered language.

(d) Voting & Election Day. Poll workers will receive a daily stipend for each day of service at a vote center when polls are open for voting according to their poll worker assignment, including on Election Day during when polls are open for extended hours. Poll workers will receive an additional stipend for set-up and/or tear-down of a vote center that occurs on a day when polls are not open for voting.

(e) Poll Worker Daily Stipend Amounts.

Poll Worker Assignment	Training Day	Setup or Tear Down (if applicable)	Voting Day (other than Election Day)	Election Day	Voting Day Bilingual	Election Day Bilingual
Precinct Inspector	\$95	\$45	\$160	\$270	\$5	\$10

Technical Inspector	\$95	\$45	\$145	\$240	\$5	\$10
Clerk	\$95	\$45	\$135	\$220	\$5	\$10

(f) Extraordinary Expense Allowance. Poll workers who volunteer to provide an extraordinary service when requested by the Registrar of Voters will receive the following additional expense allowance for these services:

(1) For travel to and from a vote center site more than 40 miles from the volunteer's home:

\$20 per voting day, including Election Day.

(2) For travel to drop-off ballots or collect election equipment/materials at a time or a location different from the volunteer's regularly scheduled vote center site:

Driver: \$20 per voting day, including Election Day.

Ride-Along: \$10 per voting day, including Election Day.

(g) Election Support Volunteer Stipend & Travel Allowance. A daily stipend and travel expense allowance will be provided to volunteers in the election support volunteer program who do not receive a daily volunteer poll worker stipend. The stipend and travel allowance are intended to offset costs these volunteers may incur for their service and for the use of their personal vehicle to collect and drop off ballots, equipment and/or other election materials from a vote center, ballot drop box or collection center at the request of the Registrar of Voters to a location designated by the Registrar of Voters.

Daily stipend on Voting Days, including Election Day: \$75

Training day stipend (if required): \$25

Travel expense allowance for pick-up: \$20

Travel expense allowance for drop-off: \$20

(Added by Ord. No. 10871 (N.S.), effective 1-4-24)

SEC. 439. FEE FOR USE OF DOCUMENTS.

In the discretion of the Registrar of Voters and subject to the availability of such documents the Registrar of Voters may sell or rent office documents for use in connection with the precincting of signatures on petitions and other matters pertaining to elections with which the office is concerned. The fees for such sales or rentals shall be fixed from time to time by the Board.

(Added by Ord. No. 1372 (N.S.), adopted 2-23-54; amended by Ord. No. 6715 (N.S.), effective 2-17-84; amended by Ord. No. 7997 (N.S.), effective 12-5-91)

SEC. 439.1. CONDUCT OF CITY AND DISTRICT ELECTIONS.

The Registrar of Voters may, subject to the requirements of this section and subject to such terms and conditions as the Registrar may prescribe, render specified services relating to the conduct of an election to any city or district the governing body of which has by resolution requested the Board of Supervisors for the County of San Diego to permit the Registrar of Voters of the County of San Diego to render such services.

1. The governing body of the city or district shall file with the Registrar of Voters a certified copy of the resolution of its governing body requesting the Board of Supervisors to permit the Registrar of Voters to render the specified services relating to the conduct of an election and agreeing that it will be bound by the requirements of this section and such terms and conditions as the Registrar of Voters may prescribe, and agreeing that it will reimburse the County in full for its costs and expenses in rendering such services.

2. The governing body of the city or district shall:

(a) In its resolution specify the services requested.

(b) Deposit at least 60 days in advance of the election the Registrar of Voter's estimate of the city or district's share of the elections cost.

(c) Reimburse the County in full for the services performed upon presentation of a final invoice to the city or district.

(d) Include in its resolution an agreement to indemnify and hold harmless the County, its officers, agents and employees from expense of liability, including reasonable attorneys fees, as the result of an election contest arising after conduct of an election.

3. If the Registrar of Voters decides that requested election services should not be rendered, the Registrar shall refer the matter to the Board of Supervisors for determination.

(Added by Ord. No. 4692 (N.S.), effective 5-13-76; amended by Ord. No. 7997 (N.S.), effective 12-5-91)

Cross reference(s) -- Board of supervisors, § 500 et seq.

SEC. 439.2. FEES FOR RECORDS AND SERVICES.

The Registrar of Voters may charge and collect the following fees in connection with providing to members of the public the records and services indicated:

(a) Retrieval and copying of campaign financial records pursuant to Government Code section 81008

1. Records over five years old . . . \$5 per request
2. Copies of campaign records . . . \$.10 per page

(b) Searching records or files

1. Staff research:\$98 per hour
2. Technical research (custom reports): \$173 per hour

(c) Reports:

1. Electronic transfer of vote- by-mail voter information via FTP(file uploaded on a daily/weekly basis): \$285

For Special Elections, cost will be adjusted based on the number of registered voters and upon request.

2. Electronic transfer of specialized absentee vote by mail voter information via FTP (file uploaded daily, except weekends and County holidays, upon first request or after Election Day): \$216. For Special Elections, cost will be adjusted based on the number of registered voters and upon request.

3. Voter file (Buyer will receive only one file if multiple jurisdictions are requested. ROV does not provide technical support after purchase.)

a. Countywide: \$75

b. Selection by jurisdiction:

up to 350,000 registered voters: \$38

350,001 - 800,000 registered voters: \$46

800,001 and above registered voters: \$54

4. Voter roster per Elections Code 2184: \$.50 per 1,000 names

(d) Candidate statements pursuant to Elections Code 13307 (not to exceed 200 words except when noted):

1. Representatives in Congress (250 words): \$561 set-up fee, plus \$8 per 1,000 registered voters

2. State Senate (250 words): \$561 set-up fee, plus \$8 per 1,000 registered voters

3. State Assembly (250 words): \$561 set-up fee, plus \$10 per 1,000 registered voters

4. Countywide Office & Superior Court: \$518 set-up fee, plus \$8 per 1,000 registered voters

5. County Board of Supervisors & County Board of Education: \$518 set-up fee, plus \$8 per 1,000 registered voters

6. Community College Districts

- a. 200 Words: \$518 set-up fee, plus \$9 per 1,000 registered voters
- b. 400 Words: \$1,036 set-up fee, plus \$10 per 1,000 registered voters

7. School Districts:

- a. 200 words: \$518 set-up fee, plus \$9 per 1,000 registered voters
- b. 200 words with photo: \$728 set-up fee, plus \$8 per 1,000 registered voters
- c. 400 words: \$1,036 set-up fee, plus \$15 per 1,000 registered voters

8. Special Districts:

- a. 200 words: \$518 set-up fee, plus \$10 per 1,000 registered voters
- b. 400 words: \$1,036 set-up fee, plus \$14 per 1,000 registered voters

(e) Certified copy of affidavit: \$1.50 per document pursuant to Elections Code 2167

(f) Notice of intent to circulate County initiative petition pursuant to Elections Code 9103(b): \$200 (refundable if petition is certified as sufficient within one year of the date of filing)

(g) Maps

1. Customer-ready maps – Countywide with communities, district boundaries and roads (36" x 48") \$11

2. Custom maps: \$104 per hour development charge, plus materials cost as follows:

Up to 11" X 17"

(black & white) No Charge

24" x 36" \$2.00

36" x 48" \$4.00

CD \$1.00

Transparency 36" x 48" \$14.00

Mailing Tube \$3.00

Custom maps include communities, district boundaries, roads, parcels and precincts as specified in the map order. Additional copies provided at materials cost only. If applicable, postage will be charged at actual cost to mail.

Per Section 371 of the County of San Diego Code of Administrative Ordinances, customer is responsible to pay credit/debit card transaction fee imposed and paid directly to the third-party provider processing the transaction.

(Added by Ord. No. 8076 (N.S.), effective 7-2-92; amended by Ord. No. 8989 (N.S.), effective 12-15-98; amended by Ord. No. 9401 (N.S.), effective 11-30-01; amended by Ord. No. 10505 (N.S.), effective 1-4-18; amended by Ord. No. 10621, effective 9-6-19; amended by Ord. No. 10846 (N.S.), effective 6-22-23)