

or proceeding in any court against the State or this County or against any officer of the State or this County to prevent or enjoin the collection under this article or part 1.5 of division 2 of the Revenue and Taxation Code of any tax or any amount of tax required to be collected.  
(Code 1961, § 14.045)

**Secs. 1-4-65—1-4-69. Reserved.**

**Sec. 1-4-70. Amendment to the Revenue and Taxation Code.**

All amendments of the Revenue and Taxation Code enacted subsequent to January 1, 1962, which relate to the sales and use tax and which are not inconsistent with part 1.5, division 2, of the Revenue and Taxation Code shall automatically become a part of this article.  
(Code 1961, § 14.046)

**Sec. 1-4-71. Ordinance to be made inoperative.**

This ordinance may be made inoperative not less than sixty (60) days, but not earlier than the first day of the calendar quarter, following the County's lack of compliance with article II (commencing with section 29530) of chapter 2 of division 3 of title 3 of the Government Code.  
(Code 1961, § 14.047)

**Sec. 1-4-72. Operative date.**

(a) Sections 1-4-61.1, 1-4-62.1, and 1-4-63.1 of this article shall become operative on January 1 of the year following the year in which the State Board of Equalization adopts an assessment ratio for State-assessed property which is identical to the ratio which is required for local assessment by section 401 of the Revenue and Taxation Code, at which time sections 1-4-62 (b) (4), 1-4-62 (b) (3), and 1-4-63 shall become inoperative.

(b) In the event that sections 1-4-61.1, 1-4-62.1, and 1-4-63.1 of this article become operative and the State Board of Equalization subsequently adopts an assessment ratio for State-assessed property which is higher than the ratio which is required for local assessments by section 401 of the Revenue and Taxation Code, sections 1-4-61 (b) (4), 1-4-62 (b) (3), and 1-4-63 shall become operative on the first day of the month next following the month in which such higher ratio is adopted, at which time sections 1-4-61.1, 1-4-62.1, and 1-4-63.1 of this article shall be inoperative

until the first day of the month following the month in which the Board again adopts an assessment ratio for State-assessed property which is identical to the ratio required for local assessments by section 401 of the Revenue and Taxation Code at which time sections 1-4-61.1, 1-4-62.1, and 1-4-63.1 shall again become operative and sections 1-4-62 (b) (4), 1-4-62 (b) (3), and 1-4-63 shall become inoperative.  
(Ord. No. 2706, § 1, 10-16-73)

**Sec. 1-4-72.1. Operative date.**

Sections 1-4-61.2, 1-4-62.2, and 1-4-63.2 of this article shall be inoperative until the operative date of any act of the Legislature of the State of California which amends or repeals and reenacts sections 7202 and 7203 of the Revenue and Taxation Code to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in those sections of the Revenue and Taxation Code as they read on October 1, 1983, at which time sections 1-4-61.2, 1-4-62.2, and 1-4-63.2 of this article shall become operative and sections 1-4-61.1, 1-4-62.1, and 1-4-63.1 of this article shall become inoperative.  
(Ord. No. 3431, § 2, 12-20-83)

**Secs. 1-4-73—1-4-81. Reserved.**

**ARTICLE 5. COUNTY PROPERTY INVENTORY**

**Sec. 1-4-82. Staggered inventory dates adopted.**

The inventory date for each County officer or person in charge of any agency, office, department, service or institution of the County, each officer of a judicial district, each judge or the clerk, secretary or other administrative officer of each court of record and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex officio the governing body is as set forth in the schedule of property inventory dates prepared and submitted to the Board of Supervisors for approval by the Auditor-Controller in January of each year; provided, however, that if another inventory is performed before the date set forth in said schedule, the Auditor-Controller may establish the next

inventory date to be three (3) years after the date of said other inventory, and at three-year intervals thereafter.

(Code 1961, § 14.051; Ord. No. 2999, § 1, 8-23-77)

**Sec. 1-4-83. Inventory reports.**

The inventory reports required by Government Code section 24051 shall be filed with the County Auditor-Controller no later than the last day of the month following the fiscal inventory date set forth in this article.

(Code 1961, § 14.052; Ord. No. 2999, § 1, 8-23-77)

**Sec. 1-4-84. Unlocated items.**

The Board shall adopt procedures to be followed with regard to unlocated items.

(Code 1961, § 14.053)

**Sec. 1-4-85. Inventory period.**

The inventory period required by Government Code section 24051 shall be three (3) years.

(Ord. No. 2999, § 3, 8-23-77)

**Editor's note**—Section 2 of Ord. No. 2999, adopted Aug. 23, 1977, repealed former §§ 1-4-85, 1-4-86, 1-4-92—1-4-96 and 1-4-102—1-4-106, which sections provided inventory dates for specific County offices, departments, institutions or services. Section 3 of said Ord. No. 2999 added a new § 1-4-85 to read as herein set out. Said former sections were derived from Code 1961, §§ 14.054—14.0515; Ord. No. 2642, § 1, enacted Jan. 10, 1973; Ord. No. 2825, § 1, enacted March 18, 1975; Ord. No. 2841, § 1, May 27, 1975; and Ord. No. 2911, § 1, enacted May 11, 1976.

**Secs. 1-4-86—1-4-106. Reserved.**

**Sec. 1-4-107. New budget units.**

If at any time new budget units are added and assigned to an existing department, the inventory dates shall be the same as that for other budget units under control of the same department head. If at any time new budget units are added and are assigned to a new department, the inventory dates shall be at three-year intervals commencing three (3) years from the month the budget unit was established or at such earlier time as may be deemed advisable by the Auditor-Controller.

(Code 1961, § 14.0516)

**Sec. 1-4-108. Orange County-Westminster Civic Center Authority and Orange County Civic Center Authority.**

Custody responsibility for equipment purchased with Orange County-Westminster Civic

Center Authority or Orange County Civic Center Authority funds shall be assigned to the departments using the equipment. The equipment shall be inventoried and separate reports submitted by the using department at the same time and in the same manner as prescribed for County property under their control.

(Code 1961, § 14.0517)

**Secs. 1-4-109—1-4-118. Reserved.**

**ARTICLE 6. TRANSIENT OCCUPANCY TAX**

**Sec. 1-4-119. Title.**

This ordinance shall be known as the Uniform Transient Occupancy Tax Ordinance of the County of Orange.

(Code 1961, § 14.061)

**Sec. 1-4-120. Definitions.**

The following terms as used in this article shall, unless the context clearly indicates otherwise, have the respective meanings herein set forth:

*Hotel* shall mean any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming-house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location or other similar structure or portion thereof.

*Hotel* does not mean any of the following: Any hospital, sanitarium, medical clinic, convalescent home, rest home, home for aged people, foster home or other similar facility operated for the care or treatment of human beings; any asylum, jail, prison, orphanage or other facility in which human beings are detained and housed under legal restraint; any housing owned or controlled by an educational institution and used exclusively to house students, faculty or other employees, and any fraternity or sorority house or similar facility occupied exclusively by students and employees of such educational institution, and officially recognized or approved by it; any housing operated or used exclusively for religious, charitable or educational purposes by an organi-