

REAL PROPERTY TRANSFER TAX

§ 3.08.400 TAX IMPOSED.

There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the City 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 encumbrances remaining thereon at the time of sale) exceeds One Hundred Dollars (\$100.00) a tax at the rate of Two Dollars and Twenty-Five Cents (\$2.25) for each Five Hundred Dollars (\$500.00) or fractional part thereof.

('65 Code, § 33D-1) (Ord. No. CS-921 § 1 (part); Ord. No. 91-015 § 1)

§ 3.08.405 PERSONS REQUIRED TO PAY TAX.

Any persons who make a transfer which is subject to the tax imposed under § [3.08.400](#) of this Subchapter, and any persons to whom such a transfer is made shall be jointly and severally liable for payment of the tax imposed under § [3.08.400](#) of this Subchapter.

('65 Code, § 33D-2) (Ord. No. CS-921 § 1 (part))

§ 3.08.410 ADMINISTRATION OF TAX.

The City Treasurer of the City of Culver City (hereinafter in this Subchapter referred to as "Treasurer") shall collect the tax imposed under this Subchapter and shall otherwise administer this Subchapter. He may make such rules and regulations, not inconsistent with this Subchapter, as he may deem reasonably necessary or desirable to administer this Subchapter as well as necessary forms and receipts.

('65 Code, § 33D-3) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.415 DUE DATES; DELINQUENCY; PENALTIES; INTEREST.

The tax imposed under this Subchapter is due and payable at the time the deed, instrument or writing effecting a transfer subject to the tax is delivered, and is delinquent if unpaid at the time of recordation thereof. In the event that the tax is not paid prior to becoming delinquent, a delinquency penalty of ten percent (10%) of the amount of tax due shall accrue. In the event a portion of the tax is unpaid prior to becoming delinquent, the penalty shall only accrue as to the portion remaining unpaid. An additional penalty of ten percent (10%) shall accrue if the tax remains unpaid on the 90th day following the date of the original delinquency. Interest shall accrue at the rate of one-half of one percent (.5%) a month, or fraction thereof, on the amount of tax, exclusive of penalties, from the date the tax becomes delinquent to the date of payment. Interest and penalty accrued shall become part of the tax.

('65 Code, § 33D-4) (Ord. No. CS-921 § 1 (part))

§ 3.08.420 DECLARATION OF AMOUNT OF TAX DUE.

A. The tax imposed by this Subchapter shall be paid to the Treasurer by the persons referred to in § [3.08.405](#) of this Subchapter. The Treasurer shall have the authority as part of any rules and regulations promulgated by him as provided for herein to require that the payment shall be accompanied by a declaration of the amount of tax due signed by the person paying the tax or by his agent. The declaration shall include a statement that the value of the consideration on which the tax due was computed includes all indebtedness secured by liens, deeds of trust, or other encumbrances remaining or placed on the property transferred at the time of transfer, and also includes all special assessments on the property at which the purchaser or transferee agrees to pay or which remains a lien on the property at the time of transfer. The declaration shall identify the deed, instrument or writing affecting the transfer for which the tax is being paid. The Treasurer may require delivery to him of a copy of such deed, instrument or whenever he deems such to be reasonably necessary to adequately identify such writing or to administer the provisions of this Subchapter. The Treasurer may rely on the declaration as to the amount of the tax due provided he has no reason to believe that the full amount of the tax due is not shown on the declaration.

B. Whenever the Treasurer has reason to believe that the full amount of tax is not shown on the declaration or has not been paid, he may, by notice served upon any person liable for the tax, require him to furnish a true copy of his records relevant to the value of the consideration or fair market value of the property transferred. Such notice may be served at any time within three (3) years after recordation of the deed, instrument or writing which transferred such property.

('65 Code, § 33D-5) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.425 DETERMINATION OF DEFICIENCY; RECOMPUTATION OF TAX DUE.

A. If on the basis of such information as the Treasurer receives pursuant to the last paragraph of § [3.08.420](#) of this Subchapter, and/or on the basis of such other relevant information that comes into his possession, he determines that the amount of tax due as set forth in the declaration, or as paid, is insufficient, he may recompute the tax due on the basis of such information.

B. If the declaration required by § [3.08.420](#) of this Subchapter is not submitted, the Treasurer may make an estimate of the value of the consideration for the property conveyed and determine the amount of tax to be paid on the basis of any information in his possession or that may come into his possession.

C. One or more deficiency determinations may be made of the amount due with respect to any transfer.

('65 Code, § 33D-6) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.430 NOTICE OF DETERMINATION.

The Treasurer shall give notice to a person liable for payment of the tax imposed under this Subchapter of his determination made under § [3.08.425](#) of this Subchapter. Such notice shall be given within three (3) years after the recordation of the deed,

instrument or writing effecting the transfer on which the tax deficiency determination was made.

('65 Code, § 33D-7) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.435 MANNER OF GIVING NOTICE.

Any notice required to be given by the Treasurer under this Subchapter may be served personally or by mail; if by mail, service shall be made by depositing the notice in the United States mail, in a sealed envelope with postage paid, addressed to the person on whom it is to be served at his address as it appears in the records of the city or as ascertained by the Treasurer. The service is complete at the time of the deposit of the notice in the United States mail, without extension of time for any reasons.

('65 Code, § 33D-8) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.440 PETITION FOR REDETERMINATION.

Any person against whom a determination is made under this Subchapter or any person directly interested may petition for a redetermination within sixty (60) days after the service upon the person of notice thereof. If a petition for redetermination is not filed within the sixty (60) day period, the determination becomes final at the expiration of the period.

('65 Code, § 33D-9) (Ord. No. CS-921 § 1 (part))

§ 3.08.445 CONSIDERATION OF PETITION; HEARING.

If a petition for redetermination is filed within the sixty (60) day period, the Treasurer shall reconsider the determination and, if the person has so requested in his petition, shall grant the person an oral hearing, and shall give him ten (10) days' notice of the time and place of hearing. The Treasurer may designate one or more deputies for the purpose of conducting hearings and may continue a hearing from time to time as may be necessary.

('65 Code, § 33D-10) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.450 DECREASING OR INCREASING AMOUNT OF DETERMINATION.

The Treasurer may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the Treasurer at or before the hearing.

('65 Code, § 33D-11) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.455 FINALITY OF DETERMINATION.

The order or decision of the Treasurer upon a petition for redetermination becomes final thirty (30) days after service upon the petitioner of notice thereof.

('65 Code, § 33D-12) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

§ 3.08.460 TAX A DEBT.

The amount of any tax, penalty, and interest imposed under the provisions of this Subchapter shall be deemed a debt to the City. Any person owing money to the City under the provisions of this Subchapter shall be liable to an action brought in the name of the City for the recovery of such amount.

('65 Code, § 33D-13) (Ord. No. CS-921 § 1 (part))

 **§ 3.08.465 REFUNDS.**

Whenever the amount of any tax, penalty or interest has been overpaid, or paid more than once, or has been erroneously collected, or received by the City under this Subchapter, it may be refunded as hereinafter provided in this Section, provided a written claim therefor stating under penalty of perjury the specific grounds under which the claim is founded is filed with the Treasurer within three (3) years of the date of payment. The claims shall be on forms furnished by the Treasurer. The Treasurer may make such refund if he is satisfied that the claimant is entitled to the refund under the provisions of this Section. No refund shall be paid under the provisions of this Section, unless the claimant establishes his right by written records showing entitlement thereto.

('65 Code, § 33D-14) (Ord. No. CS-921 § 1 (part); Ord. No. 96-007 § 1 (part))

 **§ 3.08.470 SEVERABILITY.**

If any provision of this Subchapter or application thereof to any person or circumstances, is held invalid, such invalidity shall not affect other provisions or applications of this Subchapter which can be given effect without the invalid provision or application, and to this end the provisions of this Subchapter are declared to be severable.

('65 Code, § 33D-15) (Ord. No. CS-921 § 1 (part))