

SUPREME COURT
FILED

No. S218400
2d. Civil No. B243800

JUN - 9 2014

IN THE SUPREME COURT OF CALIFORNIA

Frank A. McGuire Clerk

In Re Coordinated Proceeding Special Title (Rule 3.550(c))
TRANSIENT OCCUPANCY TAX CASES

Deputy

CITY OF SAN DIEGO, CALIFORNIA,

Appellant,

v.

HOTELS.COM, L.P., et al.,

Respondents.

Appeal from the Los Angeles County Superior Court
Hon. Elihu M. Berle, Judge, Case Number: GIC861117
(Judicial Council Coordination Proceedings No. JCCP4472)

**PETITIONER'S RENEWED AND SUPPLEMENTAL
REQUEST TO TAKE JUDICIAL NOTICE;
MEMORANDUM OF POINTS AND AUTHORITIES;
[PROPOSED] ORDER**

[Filed Concurrently with Reply to Opposition to Petition for Review]

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COPY

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Attorneys for Petitioner, CITY OF SAN DIEGO, CALIFORNIA

**RENEWED AND SUPPLEMENTAL REQUEST TO TAKE
JUDICIAL NOTICE**

On May 6, 2014, petitioner City of San Diego (the “City”) filed a request for judicial notice (“RJN”) under California Rules of Court, rule 8.252(a)(2) in connection with the Petition for Review that it filed that same day. The RJN requested that this Court take judicial notice of certain coordination orders issued in the coordinated transient occupancy tax (“TOT”) cases, as well as a list of transit occupancy tax laws (“TOT laws”) issued by 472 California cities and counties. The pertinent list of ordinances was attached as Exhibit “T” to the RJN.

Respondents Hotels.com, LP, et al. (the OTCs) have opposed judicial notice of the list of ordinances. According to the OTCs, judicial notice should not be taken because (they assert) the City should have appended copies of each of the relevant TOT laws, rather than simply citing and providing a list of those laws and a description of the pertinent language in each. (Opposition, p. 1.)

The City did not attach copies of the ordinances to its RJN because it seemed impractical to flood this Court with the large volume of documentation involved. (See Cal. R. Ct., rule 8.252 (a)(3).) Rather than haggle over whether the prior RJN sufficed to provide a basis for judicial notice of the TOT laws that are a subject of that motion, the City has decided to file this Renewed And Supplemental Request For Judicial Notice, containing a new Exhibit “J” that includes true and correct copies of

all of the relevant TOT laws, arranged alphabetically by county and then alphabetically by city within each county. The City asks the Court to take judicial notice of each and all of those TOT laws, which are appended as Exhibit “J.”

The materials appended as Exhibit “J” are relevant to the City’s Petition because they support the City’s assertion that the relevant language in the City’s TOT ordinance has been echoed in the TOT laws of over 400 other cities and counties. Because of this ubiquitous language, the TOT-interpretation issue presented in this case necessarily will have an impact on those over 400 other California cities and counties.

This Request is based on Evidence Code sections 451, 452, 453, 455, and 459, the accompanying Memorandum of Points and Authorities and Declaration of Cynthia E. Tobisman, the previously-filed Request for Judicial Notice, the Petition for Review, and all the briefs filed in this matter.

DATED: June 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO
CITY ATTORNEY**

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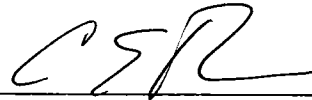
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By:



Cynthia E. Tobisman

Attorneys for Petitioner,
CITY OF SAN DIEGO, CALIFORNIA

MEMORANDUM OF POINTS AND AUTHORITIES

A reviewing court must take judicial notice of the enactments of any public entity pursuant to Evidence Code section 451, subdivision (a). Specifically, that statute requires a reviewing court must take judicial notice of any “public statutory law of this state.” (Evid. Code, § 451, subd. (a) [“Judicial notice shall be taken of the following: (a) The decisional, constitutional, and public statutory law of this state”].) Thus, the Court must judicially notice the TOT laws of the California cities and counties, which laws are appended in Exhibit “J.”

In addition to this mandatory requirement, judicial notice can also be granted in the exercise of discretion. In this regard, Evidence Code section 452 provides: “Judicial notice may be taken of the following matters to the extent that they are not embraced within Section 451 . . . (b) Regulations and legislative enactments issued by or under the authority of the United States or any public entity in the United States.”

Under these provisions, the Court is both compelled to take and should in the exercise of its discretion, take judicial notice of the TOT laws appended at Exhibit “J.” The reason: Review of the TOT laws compiled in Exhibit “J” reveals, conclusively, that the pertinent language of such laws is identical or functionally identical to the TOT law involved in this case and, thus, that proper interpretation of the San Diego ordinance transcends this case, presenting an issue of extreme statewide importance to each of the public entities having common language and, more importantly, to the

residents of those entities. (See Tobisman Decl., paras. 2-4.) Indeed, as Exhibit “J” demonstrates, of the 472 California cities and counties with TOT laws, over 400 have enacted TOT laws containing identical or substantially identical taxing language and related definitions as that adopted by the City. (*Ibid.*)

The City makes this request solely for the purpose of allowing the Court to have, at its fingertips, the benefit of the comprehensive research that demonstrates, beyond doubt, that the issue presented here impacts more than 400 California public entities and their residents. This, together with the huge number of dollars involved, establishes that the issue presented here is, indeed, one of immense statewide importance.

For these reasons, as well as those stated below, the City requests that its requests for judicial notice be granted.

DATED: June 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO
CITY ATTORNEY**

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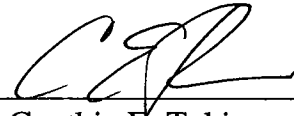
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Meehan Rasch, Esq.

By: _____



Cynthia E. Tobisman

Attorneys for Petitioner,
CITY OF SAN DIEGO, CALIFORNIA

DECLARATION OF CYNTHIA TOBISMAN

I, Cynthia E. Tobisman, declare:

1. I am an attorney licensed to practice law in the state of California and a partner in the law firm of Greines, Martin, Stein & Richland LLP. The firm specializes in appellate practice and represents appellant City of San Diego (“City”) in connection with its Petition for Review (“Petition”).

2. As described more fully in paragraph 4 below, Exhibit “J,” attached to this Renewed And Supplemental Request For Judicial Notice, are true and correct copies of all of the TOT laws of the cities and counties in California, arranged alphabetically by county and then alphabetically by city within each county. As described more fully in paragraph 3 below, these TOT laws are relevant to the issues addressed in the City’s Petition for Review and will be of assistance to this Court as it considers the City’s assertion that interpretation of the TOT ordinance language at issue here is a matter of enormous statewide importance because substantially identical tax-imposition language and key definitions (i.e., of “rent” and “occupancy”) appear in the TOT laws of over 400 other California cities and counties.

3. Our research has disclosed that 416 cities and 56 counties—a total of 472 public entities—have TOT laws that tax customers for their occupancy of hotel rooms. The vast majority of these TOT laws, enacted

by over 400 public entities, are substantially identical to the San Diego ordinance language at issue in the present case. Specifically:

a. The Tax-Imposition Language.

First: Like the City of San Diego's TOT laws, 361 (86.77%) of 416 city ordinances and 49 (87.50%) of 56 county ordinances contain identical or nearly identical language as to the basis for tax imposition: "*For the privilege of occupancy in any hotel each transient is subject to and shall pay a tax in the amount of [x percent] of the rent charged by the operator.*" (Emphasis added.) (See Agoura Hills Mun. Code, § 6500; Alameda Mun. Code, § 3-61.1; Albany Mun. Code, § 3.14.010; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador City Mun. Code, § 3.16.010; Anderson Mun. Code, § 3.40.010; Antioch Mun. Code, § 3-5.301; Arcadia Mun. Code, § 2661; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.010; Artesia Mun. Code, § 3-5.301; Atascadero Mun. Code, § 3-3.01; Atwater Mun. Code, § 3.48.010; Auburn Mun. Code, § 33.185; Azusa Mun. Code, § 70-156; Code of Baldwin Park, § 35.060; The Code of the City of Banning, Cal., 1965, § 3.16.010; Barstow Mun. Code, § 3.16.010; Beaumont Mun. Code, § 3.28.010; Bell Gardens Mun. Code, § 3.24.010; Bell Mun. Code, § 3.24.010; Bellflower Mun. Code, § 3.16.010; The Belmont City Code, § 23-63; Benicia Mun. Code, § 3.24.010; Berkeley Mun. Code, § 7.36.010; Beverly Hills Mun. Code, § 3-1-301; Big Bear Lake Mun. Code, § 3.20.010; Bishop Mun. Code, § 3.20.010; Blythe Mun. Code, § 3.20.010; The Code of the City of Brawley, Cal., 1956, § 24.55;

Brea City Code, § 3.16.010; Brentwood Mun. Code, § 3.20.010; Brisbane Mun. Code, § 3.24.010; Buena Park City Code, § 3.16.010; Calabasas Mun. Code, § 3.16.010; Calexico Mun. Code, § 3.24.010; California City Mun. Code, § 3-2.301; Calimesa Mun. Code, § 3.45.010; City of Calistoga Mun. Code (2003 Edition), § 3.16.010; Camarillo Mun. Code, § 3.16.010; Campbell Mun. Code, Revised, § 3.34.010; Carlsbad Mun. Code, § 3.12.010; Carmel-by-the-Sea Mun. Code, § 3.32.010; Carpinteria Mun. Code, § 3.20.010; Carson Mun. Code, § 6400; Cathedral City Mun. Code, § 3.24.005; Ceres Mun. Code, § 3.24.010; Chico Mun. Code, § 3.52.010; Chino Hills Mun. Code, § 3.32.010; Chino Mun. Code, § 3.20.010; Chula Vista Mun. Code, § 3.40.010; Citrus Heights Code, § 86-101; Claremont Mun. Code, § 3.28.010; Clayton Mun. Code, § 3.28.010; Clearlake Mun. Code, 1986, § 3-3.1; Cloverdale Mun. Code, § 3.44.010; Coachella Mun. Code, § 4.28.010; Coalinga Mun. Code, § 3-7.01; Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.010; Colusa City Code, § 8-37; Commerce Mun. Code, § 3.10.010; Compton Mun. Code, 1985, § 3-2.1; Concord Mun. Code, § 3.15.210; Corcoran City Code, § 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code, § 3.34.010; Corte Madera Mun. Code, § 3.08.010; Costa Mesa Mun. Code, § 16-62; Cotati Mun. Code, § 3.12.010; Covina Mun. Code, § 3.16.010; The Code of the City of Culver City, Cal., § 11.02.100; Cupertino Mun. Code, § 3.12.010; Daly City Mun. Code, § 3.32.010; Dana Point Mun. Code, § 3.25.010; Danville Mun. Code, 1990, § 3-2.1; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.010; Del Rey Oaks Mun. Code, § 3.20.010; Delano Mun.

Code, § 3.20.010; Diamond Bar City Code, § 3.16.010; Dinuba Mun. Code, § 3.16.010; Dixon Mun. Code, § 4.06.010; Downey Mun. Code, § 6125; Duarte Mun. Code, § 3.05.010; Dublin Mun. Code, § 3.16.010; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.010; El Cajon Mun. Code, § 3.44.010; El Centro City Code, § 25-57; El Cerrito Mun. Code, § 4.28.010; El Monte Mun. Code, § 3.16.010; El Paso de Robles Mun. Code, § 5.06.010; El Segundo City Code, § 3-4-1; Elk Grove Mun. Code, § 3.08.010; Emeryville Mun. Code, § 3-3.401; Encinitas Mun. Code, § 3.12.010; Escalon Mun. Code, § 3.16.010; Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.010; Eureka Mun. Code, § 35.070; Exeter Mun. Code, § 3.24.010; Fairfax Town Code, § 3.32.010; Fairfield, City Code, 1960, § 18.12; Ferndale Bus. Ord. Code, § 12.01; Fillmore Mun. Code, § 3.12.005; Folsom Mun. Code, § 3.14.010; The Code of the City of Fontana, Cal., § 10-221; Fort Bragg Mun. Code, § 3.12.010; Fortuna Mun. Code, § 3.12.010; Fremont Mun. Code, § 3.10.260; Fullerton Mun. Code, § 4.92.010; Galt Mun. Code, § 3.36.010; Garden Grove Mun. Code, Vol. I, § 3.12.010; Gardena Mun. Code 1993, § 3.16.010; Gilroy City Code, § 25A.1; Glendale Mun. Code, § 4.32.010; The Glendora Mun. Code—1967, § 5.20.010; Goleta Mun. Code, § 3.06.010; Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.010; Gridley Mun. Code, § 3.40.010; Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.010; Hanford Mun. Code, § 3.24.010; Hawaiian Gardens Mun. Code, § 5.95.010; Hawthorne Mun. Code, § 3.40.010; Hayward Mun. Code, § 8-4.00; City of Healdsburg Mun.

Code, § 3.12.010; Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.101; Hermosa Beach Mun. Code, § 3.32.010; Hesperia Mun. Code, § 3.10.010; Highland Mun. Code, § 3.20.010; Hollister Mun. Code, § 3.32.010; Holtville Mun. Code, § 3.16.010; Huntington Beach Mun. Code, § 3.28.010; Huntington Park Mun. Code, § 3-8.01; Huron Mun. Code 1995, § 3.16.010; Imperial Beach Mun. Code, § 3.24.010; Code of Indio, § 34.35; Industry Mun. Code, § 3.36.010; Inglewood Mun. Code, § 9-56; Ione Mun. Code, § 3.16.010; Irvine Mun. Code, § 2-9-401; Jackson Mun. Code, § 3.24.010; King City Mun. Code, § 3.12.010; Kingsburg Mun. Code, § 3.16.010; La Mesa Mun. Code, § 6.09.010; La Mirada Mun. Code, § 3.06.010; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.010; La Verne Mun. Code, § 3.16.010; Laguna Beach, § 5.05.010; City of Laguna Hills Mun. Code, § 3-24.010; Laguna Niguel Mun. Code, § 3-5-1; Laguna Woods Mun. Code, § 3.14.010; Lake Elsinore Mun. Code, 1987, § 3.32.010; Lakeport Mun. Code, § 3.20.010; Lakewood Mun. Code, § 6901; Lancaster Mun. Code, § 3.16.010; Larkspur Mun. Code, § 3.12.010; Lathrop Mun. Code, § 3.16.010; Lawndale Mun. Code, § 3.24.010; Lemon Grove Mun. Code, § 3.20.010; Lemoore Mun. Code, § 3-3B-1; Lindsay Mun. Code, § 5.24.010; Livermore Mun. Code, § 3.12.010; Livingston City Code, § 3-15-1; Lodi Mun. Code, § 3.12.010; Loma Linda Mun. Code, § 3.12.010; Lomita Mun. Code, § 7-2.01; The Lompoc Mun. Code, § 3.12.010; Loomis Mun. Code, § 3.20.010; Los Alamitos Mun. Code, § 3.16.010; Los Altos Mun. Code, § 3.36.010; Los Angeles Mun. Code, § 21.7.1; Los Banos Mun. Code, § 3-13.01; The Los Gatos Town

Code, § 25.30.010; Madera City Mun. Code, § 8-4.01; Malibu Mun. Code, § 3.24.010; Town of Mammoth Lakes Mun. Code, § 3.12.010; Manhattan Beach Mun. Code, § 8.20.010; Manteca Mun. Code, § 3.16.010; Martinez Mun. Code, § 3.28.010; Marysville Mun. Code, § 3.12.010; Maywood Mun. Code, § 3-5.301; McFarland Mun. Code, § 3.24.010; Menlo Park Mun. Code, § 3.16.010; Merced Mun. Code, § 3.08.010; Mill Valley Mun. Code, § 5.28.010; Millbrae Mun. Code, § 3.30.010; Milpitas Mun. Code, § III-13-1.00; Mission Viejo Mun. Code, § 3.25.010; Modesto Mun. Code, § 8-2.601; Monrovia Mun. Code, § 3.44.010; Montclair Mun. Code, § 3.32.010; Montebello Mun. Code, § 3.40.010; Monterey City Code, § 35-10; Monterey Park Mun. Code, § 3.26.010; Moorpark Mun. Code, § 3.18.010; Morgan Hill Mun. Code, § 3.24.010; Mountain View City Code, § 33.1; Mt. Shasta Mun. Code, § 3.12.010; Mun. Code of Norco, § 3.36.010; Mun. Code of the City of Santa Cruz – 1995 Edition, § 3.28.010; Napa Mun. Code, § 3.20.010; National City Mun. Code, § 4.32.010; Nevada City Mun. Code, § 3.24.010; Newark Mun. Code, § 3.16.010; Newport Beach Mun. Code, § 3.16.010; The Revised General Ord. of the City of Novato, 1978, § 16-2.1; The Code of the City of Oakdale, Cal., § 11-13; Oakland Mun. & Planning Codes, § 4.24.010; Oakley Mun. Code, § 3.2.002; Oceanside City Code, § 34.13; Ojai Mun. Code, § 8-1.401; Ontario Mun. Code, § 3-6.01; Orange Mun. Code, § 5.16.010; Orinda Mun. Code, § 3.12.010; Orland Mun. Code, § 3.12.010; The Code of the City of Oroville, Cal., § 24-102; The Code of the City of Oxnard, Cal., § 13-15; Pacifica Mun. Code, § 3-7.01; Palo Alto Mun. Code, § 2.33.010; Paradise Mun.

Code, § 3.24.010; Paramount City Code, § 40-16; Parlier Mun. Code, § 3.20.010; Pasadena Mun. Code, § 4.44.010; Patterson Mun. Code, § 3.68.010; Perris Mun. Code, § 3.24.010; Petaluma Mun. Code, § 4.24.010; Pico Rivera Mun. Code, § 3.36.010; Pinole Mun. Code, § 3.24.010; Pismo Beach Mun. Code, § 3.20.010; Pittsburg Mun. Code, § 3.12.010; Placentia Mun. Code, § 3.20.010; City Code of the City of Placerville, § 5-16-1; Pleasant Hill Mun. Code, § 5.30.010; Pleasanton Mun. Code, § 3.20.010; Plymouth Mun. Code, § 3.30.010; Point Arena Mun. Code, § 3.30.010; Pomona City Code, § 50-81; Port Hueneme Mun. Code, § 2716; Porterville City Code, § 22-10; Portola Mun. Code, § 3.20.010; Poway Mun. Code, § 3.16.010; Rancho Cordova Mun. Code, § 3.08.010; Rancho Cucamonga Mun. Code, § 3.40.010; Rancho Mirage Mun. Code, § 3.24.010; Rancho Palos Verdes Mun. Code, § 3.16.010; Code for the City of Red Bluff, § 21.20; Redding Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.010; Redondo Beach Mun. Code, § 8-2.01; Redwood City Code, § 32.70; Reedley City Code, § 3-7-1; Rialto Mun. Code, § 3.08.010; The Mun. Code of the City of Richmond, § 7.88.010; Ridgecrest Mun. Code, § 3-4.101; Rio Dell Mun. Code, § 3.15.010; Rio Vista Mun. Code, § 3.20.010; Ripon Mun. Code, § 3.16.010; City Code of Riverbank, § 34.45; Riverside Mun. Code, § 5.32.010; Rocklin Mun. Code, § 5.24.010; Rohnert Park Mun. Code, § 3.24.010; Rosemead Mun. Code, § 3.16.010; Roseville Mun. Code, § 4.24.010; Sacramento City Code, § 3.28.010; San Bernardino Mun. Code, § 3.55.010; San Bruno City Code, § 3.32.010; San Buenaventura Mun. Code, § 4.115.010; San Carlos Mun. Code, § 3.24.010; San Diego Mun. Code, §

35.0101; San Dimas Mun. Code, § 3.20.010; San Gabriel Mun. Code, § 35.055; San Jacinto Mun. Code, § 3.20.010; San José Mun. Code, § 4.72.010; San Juan Bautista Mun. Code, § 3-4-100; San Juan Capistrano Mun. Code, § 3-3.601; San Leandro City Charter, § 2-10-100; San Luis Obispo Mun. Code, § 3.04.010; San Marcos Mun. Code, § 3.16.010; San Mateo Mun. Code, § 3.56.010; San Pablo Mun. Code, 1980, § 3.28.005; San Rafael Mun. Code, § 3.20.010; San Ramon Mun. Code, § A9-21; Sanger City Code, § 66-126; Santa Ana Mun. Code, § 35-125; Santa Barbara Mun. Code, § 4.08.010; Santa Clara City Code, § 3.25.010; Santa Clarita Mun. Code, § 3.34.010; Code of Santa Fe Springs, § 35.030; Santa Maria Mun. Code, § 3-9.01; Santa Paula Mun. Code, § 37.65; Santa Rosa City Code, § 3-28.010; Saratoga City Code, § 5-25.010; Scotts Valley Mun. Code, § 3.24.010; Seal Beach Mun. Code, § 4.35.005; Seaside Mun. Code, § 3.24.010; Sebastopol Mun. Code, § 3.12.010; City Code of the City of Selma, § 5-15-1; City of Shasta Lake Mun. Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.010; Simi Valley Mun. Code, § 3-5.301; Solana Beach Mun. Code, § 3.36.010; Soledad Mun. Code, § 3.16.010; Sonoma Mun. Code, § 3.16.010; Sonora Mun. Code, § 3.20.010; South Gate Mun. Code, § 2.74.010; South San Francisco Mun. Code, § 4.20.010; The St. Helena Mun. Code, § 3.28.010; Stanton Mun. Code, § 5.12.010; Stockton Mun. Code, § 3.28.010; Sunnyvale Mun. Code, § 3.16.010; The Susanville Mun. Code, § 3.20.010; Taft Mun. Code, § 4-10-1; Temecula Mun. Code, § 3.20.010; Temple City Mun. Code, § 5350; Thousand Oaks Mun. Code, § 3-14.01; Torrance Mun. Code, § 222.1.1; Tracy Mun. Code, § 8.08.140;

Trinidad Mun. Code, § 3.20.010; Truckee Mun. Code, § 3.24.010; Tulare Mun. Code, § 5.68.010; Turlock Mun. Code, § 3-6-01; Tustin City Code, § 2701; Twentynine Palms City Code, § 3.24.010; Ukiah City Code, § 1750; Union City Mun. Code, § 3.18.010; Upland Mun. Code, § 3.12.010; Vacaville Mun. Code, § 3.16.010; Vallejo Mun. Code, § 3.19.010; Visalia Mun. Code, § 3.28.010; Vista Mun. Code, § 3.24.010; Walnut Creek Mun. Code, § 8-3.01; Wasco Mun. Code, § 3.20.010; Waterford Mun. Code, § 3.44.010; Watsonville Mun. Code, § 3-6.301; Weed Mun. Code, § 3.28.010; West Hollywood Mun. Code, § 3.32.010; City of West Sacramento Mun. Code, § 3.28.010; Westlake Village Mun. Code, § 6.4.005; Westminster Mun. Code, § 5.14.010; Wheatland Mun. Code, § 5.54.010; Whittier Mun. Code, § 3.20.010; Wildomar Mun. Code, § 3.36.010; Williams Mun. Code, § 3.24.010; Willits Mun. Code, § 3.28.010; Willows Mun. Code, § 3.25.010; Code of the Town of Windsor, § 2-3-100; Woodlake Mun. Code, § 3.16.010; The Code of the City of Woodland, Cal., 1955, § 23.47; City of Yorba Linda Mun. Code, § 3.28.010; Yountville Mun. Code, § 3.16.010; Yreka Mun. Code, § 3.12.010; Yuba City Mun. Code, § 3-6.401; Yucaipa Mun. Code, § 3.20.010; Amador County Code, § 3.16.010; Alpine County Code, § 3.16.010; Butte County Code, § 23A-1; Calaveras County Code, § 3.12.010; Colusa County Code, § 18A-1; Contra Costa County Code, § 64-4.202; Del Norte County Code, § 3.08.10; El Dorado County Ord. Code, § 3.28.010; Glenn County Code, § 120.010; Humboldt County Code, § 712-1; Imperial County Code Ord., § 4.16.010; Inyo County Code, § 3.20.010; Ord. Code of Kern County, §

4.16.010; Code of Ord., Kings County, Cal., § 22-37; Lake County Code, § 18-10A; Lassen County Code, § 3.24.010; Los Angeles County Code, § 4.72.010; Madera County Code, § 3.20.010; Marin County Code, § 3.05.010; Mariposa County Code, § 3.36.010; Mendocino County Code, § 5.20.010; Merced County Code, § 5.32.010; Modoc County Code, § 3.20.010; Monterey County Code, § 5.40.010; Napa County Code of Ord., § 3.32.010; Nevada County Code, § G-V 5.1; Placer County Code, § 4.16.010; Plumas County Code, § 3-4.01; Riverside County Code, § 4.16.010; Sacramento County Code, § 3.08.010; San Benito County Code, § 5.03.050; San Bernardino County Code, § 14.0203; Ord. Code of San Joaquin County, § 3-4000; San Luis Obispo County Code, § 3.08.010; San Mateo County Ord. Code, § 5.136.010; Santa Barbara County Code, § 32-11; Santa Clara County Code, § A30-48; Shasta County Code, § 3.16.010; Siskiyou County Code, § 8-4.01; Solano County Code, § 11-20; Stanislaus County Code, § 4.04.010; Sutter County Ord. Code, § 150-010; Tehama County Code, § 4.12.010; Trinity County Code, § 3.28.010; Tulare County Code, § 1-05-1345; Tuolumne County Ord. Code, § 3.32.010; Ventura County Ord. Code, § 11211; Yolo County Code, § 3-7.01; Yuba County Ord. Code, § 5.30.010.)

Second: However, 55 of the 416 city ordinances (including Santa Monica and Anaheim) and 7 of the 56 county ordinances deviate from the common tax-imposition language described above, such as by not including in the definition of “rent” the phrases “for the privilege of occupancy” or “charged by the operator.” (See City of Adelanto Mun.

Code, § 3.35.010; American Canyon Mun. Code, § 3.24.010; Anaheim Mun. Code, § 2.12.000; Angels Mun. Code, § 3.12.010; Town of Apple Valley Mun. Code, § 3.24.010; Arvin Mun. Code, § 3.28.010; Avalon Mun. Code, § 3-3.401; Bakersfield Mun. Code, § 3.40.010; Buellton Mun. Code, § 3.28.010; Burbank Mun. Code, § 2-4-601; City of Canyon Lake Mun. Code, § 3.28.010; Cerritos Mun. Code, § 3.32.010; Chowchilla Mun. Code, § 3.16.010; Clovis Mun. Code, § 3.3.401; Mun. Code for the City of Coronado, § 16.12.010; Crescent City Mun. Code, § 3.20.010; Cypress City Code, § 26-21; Mun. Code of Desert Hot Springs, § 3.20.010; Eastvale City Code, § 4.28.010; Fountain Valley Mun. Code, § 3.08.010; Fowler Mun. Code, § 3-6.01; Fresno Mun. Code, § 7-601; Greenfield Mun. Code, § 3.28.010; Indian Wells Mun. Code, § 3.12.010; Irwindale Mun. Code, § 3.14.010; La Quinta Mun. Code, § 3.24.010; Lafayette Mun. Code, § 9-501; Lake Forest Mun. Code, § 3.25.010; Long Beach Mun. Code, § 3.64.010; Maricopa Mun. Code, § 3.24.010; Marina Mun. Code, § 3.12.010; Mendota Mun. Code, § 3.28.010; Menifee Mun. Code, § 3.28.010; Moreno Valley Mun. Code, § 3.24.010; Murrieta Mun. Code, § 3.24.010; Norwalk Mun. Code, § 3.32.010; Pacific Grove Mun. Code, § 6.09.010; Palm Desert Mun. Code, § 3.28.010; Palm Springs Mun. Code, § 3.24.010; Palmdale Mun. Code, § 3.24.010; Salinas City Code, § 32-21; San Clemente Mun. Code, § 3.24.010; Sand City Mun. Code, § 3.24.010; Santa Monica Mun. Code, § 6.68.010; Santee Mun. Code, § 3.16.010; Sausalito Mun. Code, § 3.12.010; Solvang Mun. Code, § 3-2-1; South Lake Tahoe City Code, § 28A-13; Suisun City Code, § 5.06.010; Tehachapi

Mun. Code, § 3.24.010; Tiburon Mun. Code, § 7-1; Victorville Mun. Code, § 3.12.010; Walnut City Code, § 32-1; West Covina Mun. Code, § 21-43; Town of Yucca Valley Mun. Code, § 3.24.010; Alameda County Code of Ord., § 2.132.010; Mono County Code, § 3.28.010; San Diego County Code, § 22.201; San Francisco County Bus. & Tax Reg. Code, § 501; Santa Cruz County Code, § 4.24.010; Sierra County Code, § 5.20.010; Sonoma County Code, § 12-10.)

b. The Definition of “Rent”

First: 399 (95.91%) of 416 cities, including San Diego, and 51 (91.07%) of 56 counties define “rent” in identical or functionally identical terms—as “the consideration charged” (or “total charge”) “for the occupancy of a room” (or “space” or “lodging”). (See City of Adelanto Mun. Code, § 3.35.010; Agoura Hills Mun. Code, § 6500; Alameda Mun. Code, § 3-61.1; Albany Mun. Code, § 3.14.010; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador City Mun. Code, § 3.16.010; American Canyon Mun. Code, § 3.24.010; Anaheim Mun. Code, § 2.12.000; Anderson Mun. Code, § 3.40.010; Antioch Mun. Code, § 3-5.301; Town of Apple Valley Mun. Code, § 3.24.010; Arcadia Mun. Code, § 2661; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.010; Artesia Mun. Code, § 3-5.301; Arvin Mun. Code, § 3.28.010; Atascadero Mun. Code, § 3-3.01; Atwater Mun. Code, § 3.48.010; Auburn Mun. Code, § 33.185; Azusa Mun. Code, § 70-156; Bakersfield Mun. Code, § 3.40.010; Code of Baldwin Park, § 35.060; The Code of the City of Banning, Cal., 1965, § 3.16.010; Barstow Mun. Code, §

3.16.010; Beaumont Mun. Code, § 3.28.010; Bell Gardens Mun. Code, § 3.24.010; Bell Mun. Code, § 3.24.010; Bellflower Mun. Code, § 3.16.010; The Belmont City Code, § 23-63; Benicia Mun. Code, § 3.24.010; Berkeley Mun. Code, § 7.36.010; Beverly Hills Mun. Code, § 3-1-301; Big Bear Lake Mun. Code, § 3.20.010; Bishop Mun. Code, § 3.20.010; Blythe Mun. Code, § 3.20.010; Brea City Code, § 3.16.010; Brentwood Mun. Code, § 3.20.010; Brisbane Mun. Code, § 3.24.010; Buellton Mun. Code, § 3.28.010; Buena Park City Code, § 3.16.010; Burbank Mun. Code, § 2-4-601; Calabasas Mun. Code, § 3.16.010; Calexico Mun. Code, § 3.24.010; California City Mun. Code, § 3-2.301; Calimesa Mun. Code, § 3.45.010; City of Calistoga Mun. Code (2003 Edition), § 3.16.010; Camarillo Mun. Code, § 3.16.010; Campbell Mun. Code, Revised, § 3.34.010; City of Canyon Lake Mun. Code, § 3.28.010; Carlsbad Mun. Code, § 3.12.010; Carmel-by-the-Sea Mun. Code, § 3.32.010; Carpinteria Mun. Code, § 3.20.010; Carson Mun. Code, § 6400; Cathedral City Mun. Code, § 3.24.005; Ceres Mun. Code, § 3.24.010; Chico Mun. Code, § 3.52.010; Chino Hills Mun. Code, § 3.32.010; Chino Mun. Code, § 3.20.010; Chowchilla Mun. Code, § 3.16.010; Chula Vista Mun. Code, § 3.40.010; Citrus Heights Code, § 86-101; Claremont Mun. Code, § 3.28.010; Clayton Mun. Code, § 3.28.010; Clearlake Mun. Code, 1986, § 3-3.1; Cloverdale Mun. Code, § 3.44.010; Clovis Mun. Code, § 3.3.401; Coachella Mun. Code, § 4.28.010; Coalinga Mun. Code, § 3-7.01; Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.010; Colusa City Code, § 8-37; Commerce Mun. Code, § 3.10.010; Compton Mun. Code, 1985, § 3-2.1;

Concord Mun. Code, § 3.15.210; Corcoran City Code, § 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code, § 3.34.010; Mun. Code for the City of Coronado, § 16.12.010; Corte Madera Mun. Code, § 3.08.010; Costa Mesa Mun. Code, § 16-62; Cotati Mun. Code, § 3.12.010; Covina Mun. Code, § 3.16.010; Crescent City Mun. Code, § 3.20.010; The Code of the City of Culver City, Cal., § 11.02.100; Cupertino Mun. Code, § 3.12.010; Cypress City Code, § 26-21; Daly City Mun. Code, § 3.32.010; Dana Point Mun. Code, § 3.25.010; Danville Mun. Code, 1990, § 3-2.1; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.010; Del Rey Oaks Mun. Code, § 3.20.010; Delano Mun. Code, § 3.20.010; Mun. Code of Desert Hot Springs, § 3.20.010; Diamond Bar City Code, § 3.16.010; Dinuba Mun. Code, § 3.16.010; Downey Mun. Code, § 6125; Duarte Mun. Code, § 3.05.010; Dublin Mun. Code, § 3.16.010; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.010; Eastvale City Code, § 4.28.010; El Cajon Mun. Code, § 3.44.010; El Centro City Code, § 25-57; El Cerrito Mun. Code, § 4.28.010; El Monte Mun. Code, § 3.16.010; El Paso de Robles Mun. Code, § 5.06.010; El Segundo City Code, § 3-4-1; Elk Grove Mun. Code, § 3.08.010; Emeryville Mun. Code, § 3-3.401; Encinitas Mun. Code, § 3.12.010; Escalon Mun. Code, § 3.16.010; Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.010; Eureka Mun. Code, § 35.070; Exeter Mun. Code, § 3.24.010; Fairfax Town Code, § 3.32.010; Fairfield, City Code, 1960, § 18.12; Ferndale Bus. Ord. Code, § 12.01; Fillmore Mun. Code, § 3.12.005; Folsom Mun. Code, § 3.14.010; The Code of the City of Fontana, Cal., § 10-221; Fort Bragg Mun. Code, § 3.12.010; Fortuna Mun.

Code, § 3.12.010; Fountain Valley Mun. Code, § 3.08.010; Fowler Mun. Code, § 3-6.01; Fremont Mun. Code, § 3.10.260; Fresno Mun. Code, § 7-601; Fullerton Mun. Code, § 4.92.010; Galt Mun. Code, § 3.36.010; Garden Grove Mun. Code, Vol. I, § 3.12.010; Gardena Mun. Code 1993, § 3.16.010; Gilroy City Code, § 25A.1; Glendale Mun. Code, § 4.32.010; The Glendora Mun. Code—1967, § 5.20.010; Goleta Mun. Code, § 3.06.010; Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.010; Greenfield Mun. Code, § 3.28.010; Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.010; Hanford Mun. Code, § 3.24.010; Hawaiian Gardens Mun. Code, § 5.95.010; Hawthorne Mun. Code, § 3.40.010; Hayward Mun. Code, § 8-4.00; City of Healdsburg Mun. Code, § 3.12.010; Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.101; Hermosa Beach Mun. Code, § 3.32.010; Highland Mun. Code, § 3.20.010; Hollister Mun. Code, § 3.32.010; Holtville Mun. Code, § 3.16.010; Huntington Beach Mun. Code, § 3.28.010; Huntington Park Mun. Code, § 3-8.01; Huron Mun. Code 1995, § 3.16.010; Imperial Beach Mun. Code, § 3.24.010; Indian Wells Mun. Code, § 3.12.010; Code of Indio, § 34.35; Industry Mun. Code, § 3.36.010; Ione Mun. Code, § 3.16.010; Irvine Mun. Code, § 2-9-401; Irwindale Mun. Code, § 3.14.010; Jackson Mun. Code, § 3.24.010; King City Mun. Code, § 3.12.010; Kingsburg Mun. Code, § 3.16.010; La Mesa Mun. Code, § 6.09.010; La Mirada Mun. Code, § 3.06.010; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.010; La Quinta Mun. Code, § 3.24.010; La Verne Mun. Code, § 3.16.010; Lafayette Mun. Code, § 9-501; City of

Laguna Hills Mun. Code, § 3-24.010; Laguna Niguel Mun. Code, § 3-5-1;
Laguna Woods Mun. Code, § 3.14.010; Lake Elsinore Mun. Code, 1987, §
3.32.010; Lake Forest Mun. Code, § 3.25.010; Lakeport Mun. Code, §
3.20.010; Lakewood Mun. Code, § 6901; Lancaster Mun. Code, § 3.16.010;
Larkspur Mun. Code, § 3.12.010; Lawndale Mun. Code, § 3.24.010; Lemon
Grove Mun. Code, § 3.20.010; Lemoore Mun. Code, § 3-3B-1; Lindsay
Mun. Code, § 5.24.010; Livermore Mun. Code, § 3.12.010; Livingston City
Code, § 3-15-1; Lodi Mun. Code, § 3.12.010; Loma Linda Mun. Code, §
3.12.010; Lomita Mun. Code, § 7-2.01; The Lompoc Mun. Code, §
3.12.010; Long Beach Mun. Code, § 3.64.010; Loomis Mun. Code, §
3.20.010; Los Alamitos Mun. Code, § 3.16.010; Los Altos Mun. Code, §
3.36.010; Los Angeles Mun. Code, § 21.7.1; Los Banos Mun. Code, § 3-
13.01; The Los Gatos Town Code, § 25.30.010; Madera City Mun. Code, §
8-4.01; Malibu Mun. Code, § 3.24.010; Manhattan Beach Mun. Code, §
8.20.010; Manteca Mun. Code, § 3.16.010; Maricopa Mun. Code, §
3.24.010; Marina Mun. Code, § 3.12.010; Martinez Mun. Code, § 3.28.010;
Marysville Mun. Code, § 3.12.010; Maywood Mun. Code, § 3-5.301;
McFarland Mun. Code, § 3.24.010; Mendota Mun. Code, § 3.28.010;
Menifee Mun. Code, § 3.28.010; Menlo Park Mun. Code, § 3.16.010;
Merced Mun. Code, § 3.08.010; Mill Valley Mun. Code, § 5.28.010;
Millbrae Mun. Code, § 3.30.010; Milpitas Mun. Code, § III-13-1.00;
Mission Viejo Mun. Code, § 3.25.010; Modesto Mun. Code, § 8-2.601;
Monrovia Mun. Code, § 3.44.010; Montebello Mun. Code, § 3.40.010;
Monterey City Code, § 35-10; Monterey Park Mun. Code, § 3.26.010;

Moorpark Mun. Code, § 3.18.010; Moreno Valley Mun. Code, § 3.24.010; Morgan Hill Mun. Code, § 3.24.010; Mountain View City Code, § 33.1; Mt. Shasta Mun. Code, § 3.12.010; Murrieta Mun. Code, § 3.24.010; Napa Mun. Code, § 3.20.010; National City Mun. Code, § 4.32.010; Nevada City Mun. Code, § 3.24.010; Newark Mun. Code, § 3.16.010; Newport Beach Mun. Code, § 3.16.010; Mun. Code of Norco, § 3.36.010; Norwalk Mun. Code, § 3.32.010; The Revised General Ord. of the City of Novato, 1978, § 16-2.1; The Code of the City of Oakdale, Cal., § 11-13; Oakland Mun. & Planning Codes, § 4.24.010; Oakley Mun. Code, § 3.2.002; Oceanside City Code, § 34.13; Ojai Mun. Code, § 8-1.401; Ontario Mun. Code, § 3-6.01; Orange Mun. Code, § 5.16.010; Orinda Mun. Code, § 3.12.010; Orland Mun. Code, § 3.12.010; The Code of the City of Oroville, Cal., § 24-102; The Code of the City of Oxnard, Cal., § 13-15; Pacific Grove Mun. Code, § 6.09.010; Pacifica Mun. Code, § 3-7.01; Palm Desert Mun. Code, § 3.28.010; Palm Springs Mun. Code, § 3.24.010; Palo Alto Mun. Code, § 2.33.010; Paradise Mun. Code, § 3.24.010; Paramount City Code, § 40-16; Parlier Mun. Code, § 3.20.010; Pasadena Mun. Code, § 4.44.010; Patterson Mun. Code, § 3.68.010; Perris Mun. Code, § 3.24.010; Petaluma Mun. Code, § 4.24.010; Pico Rivera Mun. Code, § 3.36.010; Pinole Mun. Code, § 3.24.010; Pismo Beach Mun. Code, § 3.20.010; Pittsburg Mun. Code, § 3.12.010; Placentia Mun. Code, § 3.20.010; City Code of the City of Placerville, § 5-16-1; Pleasant Hill Mun. Code, § 5.30.010; Pleasanton Mun. Code, § 3.20.010; Plymouth Mun. Code, § 3.30.010; Point Arena Mun. Code, § 3.30.010; Pomona City Code, § 50-81; Port Hueneme Mun.

Code, § 2716; Porterville City Code, § 22-10; Portola Mun. Code, § 3.20.010; Poway Mun. Code, § 3.16.010; Rancho Cordova Mun. Code, § 3.08.010; Rancho Cucamonga Mun. Code, § 3.40.010; Rancho Mirage Mun. Code, § 3.24.010; Rancho Palos Verdes Mun. Code, § 3.16.010; Code for the City of Red Bluff, § 21.20; Redding Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.010; Redondo Beach Mun. Code, § 8-2.01; Redwood City Code, § 32.70; Reedley City Code, § 3-7-1; Rialto Mun. Code, § 3.08.010; The Mun. Code of the City of Richmond, § 7.88.010; Ridgecrest Mun. Code, § 3-4.101; Rio Dell Mun. Code, § 3.15.010; Rio Vista Mun. Code, § 3.20.010; Ripon Mun. Code, § 3.16.010; City Code of Riverbank, § 34.45; Riverside Mun. Code, § 5.32.010; Rocklin Mun. Code, § 5.24.010; Rohnert Park Mun. Code, § 3.24.010; Rosemead Mun. Code, § 3.16.010; Roseville Mun. Code, § 4.24.010; Sacramento City Code, § 3.28.010; San Bernardino Mun. Code, § 3.55.010; San Buenaventura Mun. Code, § 4.115.010; San Carlos Mun. Code, § 3.24.010; San Clemente Mun. Code, § 3.24.010; San Diego Mun. Code, § 35.0101; San Dimas Mun. Code, § 3.20.010; San Gabriel Mun. Code, § 35.055; San Jacinto Mun. Code, § 3.20.010; San José Mun. Code, § 4.72.010; San Juan Bautista Mun. Code, § 3-4-100; San Juan Capistrano Mun. Code, § 3-3.601; San Leandro City Charter, § 2-10-100; San Luis Obispo Mun. Code, § 3.04.010; San Marcos Mun. Code, § 3.16.010; San Mateo Mun. Code, § 3.56.010; San Pablo Mun. Code, 1980, § 3.28.005; San Rafael Mun. Code, § 3.20.010; San Ramon Mun. Code, § A9-21; Sand City Mun. Code, § 3.24.010; Sanger City Code, § 66-126; Santa Ana Mun. Code, § 35-125; Santa

Barbara Mun. Code, § 4.08.010; Santa Clarita Mun. Code, § 3.34.010; Mun. Code of the City of Santa Cruz – 1995 Edition, § 3.28.010; Code of Santa Fe Springs, § 35.030; Santa Maria Mun. Code, § 3-9.01; Santa Monica Mun. Code, § 6.68.010; Santa Paula Mun. Code, § 37.65; Santa Rosa City Code, § 3-28.010; Santee Mun. Code, § 3.16.010; Saratoga City Code, § 5-25.010; Scotts Valley Mun. Code, § 3.24.010; Seal Beach Mun. Code, § 4.35.005; Seaside Mun. Code, § 3.24.010; Sebastopol Mun. Code, § 3.12.010; City Code of the City of Selma, § 5-15-1; City of Shasta Lake Mun. Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.010; Simi Valley Mun. Code, § 3-5.301; Solana Beach Mun. Code, § 3.36.010; Soledad Mun. Code, § 3.16.010; Solvang Mun. Code, § 3-2-1; Sonoma Mun. Code, § 3.16.010; Sonoma Mun. Code, § 3.20.010; South Gate Mun. Code, § 2.74.010; South Lake Tahoe City Code, § 28A-13; South San Francisco Mun. Code, § 4.20.010; The St. Helena Mun. Code, § 3.28.010; Stanton Mun. Code, § 5.12.010; Stockton Mun. Code, § 3.28.010; Suisun City Code, § 5.06.010; Sunnyvale Mun. Code, § 3.16.010; The Susanville Mun. Code, § 3.20.010; Taft Mun. Code, § 4-10-1; Tehachapi Mun. Code, § 3.24.010; Temecula Mun. Code, § 3.20.010; Temple City Mun. Code, § 5350; Thousand Oaks Mun. Code, § 3-14.01; Tiburon Mun. Code, § 7-1; Torrance Mun. Code, § 222.1.1; Tracy Mun. Code, § 8.08.140; Trinidad Mun. Code, § 3.20.010; Truckee Mun. Code, § 3.24.010; Tulare Mun. Code, § 5.68.010; Turlock Mun. Code, § 3-6-01; Tustin City Code, § 2701; Twentynine Palms City Code, § 3.24.010; Ukiah City Code, § 1750; Union City Mun. Code, § 3.18.010; Upland Mun. Code, § 3.12.010; Vacaville

Mun. Code, § 3.16.010; Vallejo Mun. Code, § 3.19.010; Victorville Mun. Code, § 3.12.010; Visalia Mun. Code, § 3.28.010; Vista Mun. Code, § 3.24.010; Walnut City Code, § 32-1; Walnut Creek Mun. Code, § 8-3.01; Wasco Mun. Code, § 3.20.010; Waterford Mun. Code, § 3.44.010; Watsonville Mun. Code, § 3-6.301; Weed Mun. Code, § 3.28.010; West Covina Mun. Code, § 21-43; West Hollywood Mun. Code, § 3.32.010; City of West Sacramento Mun. Code, § 3.28.010; Westlake Village Mun. Code, § 6.4.005; Westminster Mun. Code, § 5.14.010; Wheatland Mun. Code, § 5.54.010; Whittier Mun. Code, § 3.20.010; Wildomar Mun. Code, § 3.36.010; Williams Mun. Code, § 3.24.010; Willits Mun. Code, § 3.28.010; Willows Mun. Code, § 3.25.010; Code of the Town of Windsor, § 2-3-100; Woodlake Mun. Code, § 3.16.010; The Code of the City of Woodland, Cal., 1955, § 23.47; City of Yorba Linda Mun. Code, § 3.28.010; Yountville Mun. Code, § 3.16.010; Yreka Mun. Code, § 3.12.010; Yuba City Mun. Code, § 3-6.401; Yucaipa Mun. Code, § 3.20.010; Town of Yucca Valley Mun. Code, § 3.24.010; Amador County Code, § 3.16.010; Alpine County Code, § 3.16.010; Calaveras County Code, § 3.12.010; Colusa County Code, § 18A-1; Contra Costa County Code, § 64-4.202; Del Norte County Code, § 3.08.10; El Dorado County Ord. Code, § 3.28.010; Glenn County Code, § 120.010; Humboldt County Code, § 712-1; Imperial County Code Ord., § 4.16.010; Inyo County Code, § 3.20.010; Ord. Code of Kern County, § 4.16.010; Code of Ord., Kings County, Cal., § 22-37; Lake County Code, § 18-10A; Lassen County Code, § 3.24.010; Los Angeles County Code, § 4.72.010; Madera County Code, § 3.20.010; Marin

County Code, § 3.05.010; Mariposa County Code, § 3.36.010; Mendocino County Code, § 5.20.010; Merced County Code, § 5.32.010; Modoc County Code, § 3.20.010; Mono County Code, § 3.28.010; Monterey County Code, § 5.40.010; Napa County Code of Ord., § 3.32.010; Nevada County Code, § G-V 5.1; Placer County Code, § 4.16.010; Riverside County Code, § 4.16.010; Sacramento County Code, § 3.08.010; San Benito County Code, § 5.03.050; San Bernardino County Code, § 14.0203; San Diego County Code, § 22.201; Ord. Code of San Joaquin County, § 3-4000; San Luis Obispo County Code, § 3.08.010; San Mateo County Ord. Code, § 5.136.010; Santa Barbara County Code, § 32-11; Santa Clara County Code, § A30-48; Santa Cruz County Code, § 4.24.010; Shasta County Code, § 3.16.010; Siskiyou County Code, § 8-4.01; Solano County Code, § 11-20; Sonoma County Code, § 12-10; Stanislaus County Code, § 4.04.010; Sutter County Ord. Code, § 150-010; Tehama County Code, § 4.12.010; Trinity County Code, § 3.28.010; Tulare County Code, § 1-05-1345; Tuolumne County Ord. Code, § 3.32.010; Ventura County Ord. Code, § 11211; Yolo County Code, § 3-7.01; Yuba County Ord. Code, § 5.30.010.)

Second: However, the TOT laws of 17 of the 416 cities and 5 of the 56 counties either used a different definition for “rent” than those definitions described above, or did not provide any definition at all. (See Angels Mun. Code, § 3.12.010; Avalon Mun. Code, § 3-3.401; The Code of the City of Brawley, Cal., 1956, § 24.55; Cerritos Mun. Code, § 3.32.010; Dixon Mun. Code, § 4.06.010; Gridley Mun. Code, § 3.40.010;

Hesperia Mun. Code, § 3.10.010; Inglewood Mun. Code, § 9-56; Laguna Beach, § 5.05.010; Lathrop Mun. Code, § 3.16.010; Town of Mammoth Lakes Mun. Code, § 3.12.010; Montclair Mun. Code, § 3.32.010; Palmdale Mun. Code, § 3.24.010; Salinas City Code, § 32-21; San Bruno City Code, § 3.32.010; Santa Clara City Code, § 3.25.010; Sausalito Mun. Code, § 3.12.010; Alameda County Code of Ord., § 2.132.010; Butte County Code, § 23A-1; Plumas County Code, § 3-4.01; San Francisco County Bus. & Tax Reg. Code, § 501; Sierra County Code, § 5.20.010.)

c. The Definition of “Occupancy.”

First: The TOT laws of 396 (95.19%) of 416 cities, including San Diego, and 52 (92.85%) of 56 counties, commonly define “occupancy” as “the use or possession, or the right to the use or possession, of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.” (See City of Adelanto Mun. Code, § 3.35.010; Agoura Hills Mun. Code, § 6500; Alameda Mun. Code, § 3-61.1; Albany Mun. Code, § 3.14.010; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador City Mun. Code, § 3.16.010; American Canyon Mun. Code, § 3.24.010; Anderson Mun. Code, § 3.40.010; Angels Mun. Code, § 3.12.010; Antioch Mun. Code, § 3-5.301; Town of Apple Valley Mun. Code, § 3.24.010; Arcadia Mun. Code, § 2661; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.010; Artesia Mun. Code, § 3-5.301; Atascadero Mun. Code, § 3-3.01; Atwater Mun. Code, § 3.48.010; Auburn Mun. Code, § 33.185; Avalon Mun. Code, § 3-3.401; Azusa Mun. Code, § 70-156; Code of Baldwin Park, § 35.060; The Code of

the City of Banning, Cal., 1965, § 3.16.010; Barstow Mun. Code, § 3.16.010; Beaumont Mun. Code, § 3.28.010; Bell Gardens Mun. Code, § 3.24.010; Bell Mun. Code, § 3.24.010; Bellflower Mun. Code, § 3.16.010; The Belmont City Code, § 23-63; Benicia Mun. Code, § 3.24.010; Berkeley Mun. Code, § 7.36.010; Beverly Hills Mun. Code, § 3-1-301; Big Bear Lake Mun. Code, § 3.20.010; Bishop Mun. Code, § 3.20.010; Blythe Mun. Code, § 3.20.010; Brea City Code, § 3.16.010; Brentwood Mun. Code, § 3.20.010; Brisbane Mun. Code, § 3.24.010; Buellton Mun. Code, § 3.28.010; Buena Park City Code, § 3.16.010; Burbank Mun. Code, § 2-4-601; Calabasas Mun. Code, § 3.16.010; Calexico Mun. Code, § 3.24.010; California City Mun. Code, § 3-2.301; Calimesa Mun. Code, § 3.45.010; City of Calistoga Mun. Code (2003 Edition), § 3.16.010; Camarillo Mun. Code, § 3.16.010; Campbell Mun. Code, Revised, § 3.34.010; City of Canyon Lake Mun. Code, § 3.28.010; Carlsbad Mun. Code, § 3.12.010; Carmel-by-the-Sea Mun. Code, § 3.32.010; Carpinteria Mun. Code, § 3.20.010; Carson Mun. Code, § 6400; Cathedral City Mun. Code, § 3.24.005; Ceres Mun. Code, § 3.24.010; Chico Mun. Code, § 3.52.010; Chino Mun. Code, § 3.20.010; Chino Hills Mun. Code, § 3.32.010; Chowchilla Mun. Code, § 3.16.010; Chula Vista Mun. Code, § 3.40.010; Citrus Heights Code, § 86-101; Claremont Mun. Code, § 3.28.010; Clayton Mun. Code, § 3.28.010; Clearlake Mun. Code, 1986, § 3-3.1; Cloverdale Mun. Code, § 3.44.010; Clovis Mun. Code, § 3.3.401; Coachella Mun. Code, § 4.28.010; Coalinga Mun. Code, § 3-7.01; Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.010; Colusa City Code, § 8-37;

Commerce Mun. Code, § 3.10.010; Compton Mun. Code, 1985, § 3-2.1; Concord Mun. Code, § 3.15.210; Corcoran City Code, § 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code, § 3.34.010; Mun. Code for the City of Coronado, § 16.12.010; Corte Madera Mun. Code, § 3.08.010; Costa Mesa Mun. Code, § 16-62; Cotati Mun. Code, § 3.12.010; Covina Mun. Code, § 3.16.010; Crescent City Mun. Code, § 3.20.010; The Code of the City of Culver City, Cal., § 11.02.100; Cupertino Mun. Code, § 3.12.010; Cypress City Code, § 26-21; Daly City Mun. Code, § 3.32.010; Dana Point Mun. Code, § 3.25.010; Danville Mun. Code, 1990, § 3-2.1; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.010; Del Rey Oaks Mun. Code, § 3.20.010; Delano Mun. Code, § 3.20.010; Mun. Code of Desert Hot Springs, § 3.20.010; Diamond Bar City Code, § 3.16.010; Dinuba Mun. Code, § 3.16.010; Dixon Mun. Code, § 4.06.010; Duarte Mun. Code, § 3.05.010; Dublin Mun. Code, § 3.16.010; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.010; Eastvale City Code, § 4.28.010; El Cajon Mun. Code, § 3.44.010; El Centro City Code, § 25-57; El Cerrito Mun. Code, § 4.28.010; El Monte Mun. Code, § 3.16.010; El Paso de Robles Mun. Code, § 5.06.010; El Segundo City Code, § 3-4-1; Elk Grove Mun. Code, § 3.08.010; Emeryville Mun. Code, § 3-3.401; Encinitas Mun. Code, § 3.12.010; Escalon Mun. Code, § 3.16.010; Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.010; Eureka Mun. Code, § 35.070; Exeter Mun. Code, § 3.24.010; Fairfax Town Code, § 3.32.010; Fairfield, City Code, 1960, § 18.12; Ferndale Bus. Ord. Code, § 12.01; Fillmore Mun. Code, § 3.12.005; Folsom Mun. Code, § 3.14.010;

The Code of the City of Fontana, Cal., § 10-221; Fort Bragg Mun. Code, § 3.12.010; Fortuna Mun. Code, § 3.12.010; Fountain Valley Mun. Code, § 3.08.010; Fowler Mun. Code, § 3-6.01; Fremont Mun. Code, § 3.10.260; Fresno Mun. Code, § 7-601; Fullerton Mun. Code, § 4.92.010; Galt Mun. Code, § 3.36.010; Gardena Mun. Code 1993, § 3.16.010; Gilroy City Code, § 25A.1; Glendale Mun. Code, § 4.32.010; The Glendora Mun. Code—1967, § 5.20.010; Goleta Mun. Code, § 3.06.010; Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.010; Greenfield Mun. Code, § 3.28.010; Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.010; Hanford Mun. Code, § 3.24.010; Hawaiian Gardens Mun. Code, § 5.95.010; Hawthorne Mun. Code, § 3.40.010; Hayward Mun. Code, § 8-4.00; City of Healdsburg Mun. Code, § 3.12.010; Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.101; Hermosa Beach Mun. Code, § 3.32.010; Highland Mun. Code, § 3.20.010; Hollister Mun. Code, § 3.32.010; Holtville Mun. Code, § 3.16.010; Huntington Beach Mun. Code, § 3.28.010; Huntington Park Mun. Code, § 3-8.01; Huron Mun. Code 1995, § 3.16.010; Imperial Beach Mun. Code, § 3.24.010; Indian Wells Mun. Code, § 3.12.010; Code of Indio, § 34.35; Industry Mun. Code, § 3.36.010; Ione Mun. Code, § 3.16.010; Irvine Mun. Code, § 2-9-401; Irwindale Mun. Code, § 3.14.010; Jackson Mun. Code, § 3.24.010; King City Mun. Code, § 3.12.010; Kingsburg Mun. Code, § 3.16.010; La Mesa Mun. Code, § 6.09.010; La Mirada Mun. Code, § 3.06.010; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.010; La Quinta Mun. Code, § 3.24.010; La Verne Mun. Code, §

3.16.010; Lafayette Mun. Code, § 9-501; Laguna Beach, § 5.05.010; City of Laguna Hills Mun. Code, § 3-24.010; Laguna Niguel Mun. Code, § 3-5-1; Laguna Woods Mun. Code, § 3.14.010; Lake Elsinore Mun. Code, 1987, § 3.32.010; Lake Forest Mun. Code, § 3.25.010; Lakeport Mun. Code, § 3.20.010; Lakewood Mun. Code, § 6901; Lancaster Mun. Code, § 3.16.010; Larkspur Mun. Code, § 3.12.010; Lathrop Mun. Code, § 3.16.010; Lawndale Mun. Code, § 3.24.010; Lemon Grove Mun. Code, § 3.20.010; Lemoore Mun. Code, § 3-3B-1; Lindsay Mun. Code, § 5.24.010; Livermore Mun. Code, § 3.12.010; Livingston City Code, § 3-15-1; Lodi Mun. Code, § 3.12.010; Loma Linda Mun. Code, § 3.12.010; Lomita Mun. Code, § 7-2.01; The Lompoc Mun. Code, § 3.12.010; Long Beach Mun. Code, § 3.64.010; Loomis Mun. Code, § 3.20.010; Los Alamitos Mun. Code, § 3.16.010; Los Altos Mun. Code, § 3.36.010; Los Angeles Mun. Code, § 21.7.1; Los Banos Mun. Code, § 3-13.01; The Los Gatos Town Code, § 25.30.010; Madera City Mun. Code, § 8-4.01; Malibu Mun. Code, § 3.24.010; Town of Mammoth Lakes Mun. Code, § 3.12.010; Manhattan Beach Mun. Code, § 8.20.010; Manteca Mun. Code, § 3.16.010; Marina Mun. Code, § 3.12.010; Martinez Mun. Code, § 3.28.010; Marysville Mun. Code, § 3.12.010; Maywood Mun. Code, § 3-5.301; McFarland Mun. Code, § 3.24.010; Menifee Mun. Code, § 3.28.010; Menlo Park Mun. Code, § 3.16.010; Merced Mun. Code, § 3.08.010; Mill Valley Mun. Code, § 5.28.010; Millbrae Mun. Code, § 3.30.010; Milpitas Mun. Code, § III-13-1.00; Mission Viejo Mun. Code, § 3.25.010; Modesto Mun. Code, § 8-2.601; Monrovia Mun. Code, § 3.44.010; Montebello Mun. Code, §

3.40.010; Monterey City Code, § 35-10; Monterey Park Mun. Code, § 3.26.010; Moorpark Mun. Code, § 3.18.010; Moreno Valley Mun. Code, § 3.24.010; Morgan Hill Mun. Code, § 3.24.010; Mountain View City Code, § 33.1; Mt. Shasta Mun. Code, § 3.12.010; Murrieta Mun. Code, § 3.24.010; Napa Mun. Code, § 3.20.010; National City Mun. Code, § 4.32.010; Nevada City Mun. Code, § 3.24.010; Newark Mun. Code, § 3.16.010; Newport Beach Mun. Code, § 3.16.010; Mun. Code of Norco, § 3.36.010; Norwalk Mun. Code, § 3.32.010; The Revised General Ord. of the City of Novato, 1978, § 16-2.1; The Code of the City of Oakdale, Cal., § 11-13; Oakland Mun. & Planning Codes, § 4.24.010; Oakley Mun. Code, § 3.2.002; Oceanside City Code, § 34.13; Ojai Mun. Code, § 8-1.401; Ontario Mun. Code, § 3-6.01; Orange Mun. Code, § 5.16.010; Orinda Mun. Code, § 3.12.010; Orland Mun. Code, § 3.12.010; The Code of the City of Oroville, Cal., § 24-102; The Code of the City of Oxnard, Cal., § 13-15; Pacific Grove Mun. Code, § 6.09.010; Pacifica Mun. Code, § 3-7.01; Palm Springs Mun. Code, § 3.24.010; Palo Alto Mun. Code, § 2.33.010; Paradise Mun. Code, § 3.24.010; Paramount City Code, § 40-16; Parlier Mun. Code, § 3.20.010; Pasadena Mun. Code, § 4.44.010; Patterson Mun. Code, § 3.68.010; Perris Mun. Code, § 3.24.010; Petaluma Mun. Code, § 4.24.010; Pico Rivera Mun. Code, § 3.36.010; Pinole Mun. Code, § 3.24.010; Pismo Beach Mun. Code, § 3.20.010; Pittsburg Mun. Code, § 3.12.010; Placentia Mun. Code, § 3.20.010; City Code of the City of Placerville, § 5-16-1; Pleasant Hill Mun. Code, § 5.30.010; Pleasanton Mun. Code, § 3.20.010; Plymouth Mun. Code, § 3.30.010; Point Arena Mun. Code, § 3.30.010;

Pomona City Code, § 50-81; Port Hueneme Mun. Code, § 2716; Porterville City Code, § 22-10; Portola Mun. Code, § 3.20.010; Poway Mun. Code, § 3.16.010; Rancho Cordova Mun. Code, § 3.08.010; Rancho Cucamonga Mun. Code, § 3.40.010; Rancho Mirage Mun. Code, § 3.24.010; Rancho Palos Verdes Mun. Code, § 3.16.010; Code for the City of Red Bluff, § 21.20; Redding Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.010; Redondo Beach Mun. Code, § 8-2.01; Redwood City Code, § 32.70; Reedley City Code, § 3-7-1; Rialto Mun. Code, § 3.08.010; The Mun. Code of the City of Richmond, § 7.88.010; Ridgecrest Mun. Code, § 3-4.101; Rio Dell Mun. Code, § 3.15.010; Rio Vista Mun. Code, § 3.20.010; Ripon Mun. Code, § 3.16.010; City Code of Riverbank, § 34.45; Riverside Mun. Code, § 5.32.010; Rocklin Mun. Code, § 5.24.010; Rohnert Park Mun. Code, § 3.24.010; Rosemead Mun. Code, § 3.16.010; Sacramento City Code, § 3.28.010; Salinas City Code, § 32-21; San Bernardino Mun. Code, § 3.55.010; San Buenaventura Mun. Code, § 4.115.010; San Carlos Mun. Code, § 3.24.010; San Clemente Mun. Code, § 3.24.010; San Diego Mun. Code, § 35.0101; San Dimas Mun. Code, § 3.20.010; San Gabriel Mun. Code, § 35.055; San Jacinto Mun. Code, § 3.20.010; San José Mun. Code, § 4.72.010; San Juan Bautista Mun. Code, § 3-4-100; San Juan Capistrano Mun. Code, § 3-3.601; San Leandro City Charter, § 2-10-100; San Luis Obispo Mun. Code, § 3.04.010; San Marcos Mun. Code, § 3.16.010; San Mateo Mun. Code, § 3.56.010; San Pablo Mun. Code, 1980, § 3.28.005; San Rafael Mun. Code, § 3.20.010; San Ramon Mun. Code, § A9-21; Sand City Mun. Code, § 3.24.010; Sanger City Code, § 66-126; Santa Ana Mun.

Code, § 35-125; Santa Barbara Mun. Code, § 4.08.010; Santa Clara City Code, § 3.25.010; Santa Clarita Mun. Code, § 3.34.010; Mun. Code of the City of Santa Cruz – 1995 Edition, § 3.28.010; Santa Maria Mun. Code, § 3-9.01; Santa Paula Mun. Code, § 37.65; Santa Rosa City Code, § 3-28.010; Santee Mun. Code, § 3.16.010; Saratoga City Code, § 5-25.010; Sausalito Mun. Code, § 3.12.010; Scotts Valley Mun. Code, § 3.24.010; Seal Beach Mun. Code, § 4.35.005; Seaside Mun. Code, § 3.24.010; Sebastopol Mun. Code, § 3.12.010; City Code of the City of Selma, § 5-15-1; City of Shasta Lake Mun. Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.010; Simi Valley Mun. Code, § 3-5.301; Solana Beach Mun. Code, § 3.36.010; Soledad Mun. Code, § 3.16.010; Solvang Mun. Code, § 3-2-1; Sonoma Mun. Code, § 3.16.010; Sonora Mun. Code, § 3.20.010; South Gate Mun. Code, § 2.74.010; South Lake Tahoe City Code, § 28A-13; South San Francisco Mun. Code, § 4.20.010; The St. Helena Mun. Code, § 3.28.010; Stanton Mun. Code, § 5.12.010; Stockton Mun. Code, § 3.28.010; Suisun City Code, § 5.06.010; Sunnyvale Mun. Code, § 3.16.010; The Susanville Mun. Code, § 3.20.010; Taft Mun. Code, § 4-10-1; Temecula Mun. Code, § 3.20.010; Temple City Mun. Code, § 5350; Thousand Oaks Mun. Code, § 3-14.01; Tiburon Mun. Code, § 7-1; Torrance Mun. Code, § 222.1.1; Tracy Mun. Code, § 8.08.140; Trinidad Mun. Code, § 3.20.010; Truckee Mun. Code, § 3.24.010; Tulare Mun. Code, § 5.68.010; Turlock Mun. Code, § 3-6-01; Tustin City Code, § 2701; Twentynine Palms City Code, § 3.24.010; Ukiah City Code, § 1750; Union City Mun. Code, § 3.18.010; Upland Mun. Code, § 3.12.010; Vacaville Mun. Code, §

3.16.010; Vallejo Mun. Code, § 3.19.010; Victorville Mun. Code, § 3.12.010; Visalia Mun. Code, § 3.28.010; Vista Mun. Code, § 3.24.010; Walnut City Code, § 32-1; Walnut Creek Mun. Code, § 8-3.01; Wasco Mun. Code, § 3.20.010; Waterford Mun. Code, § 3.44.010; Watsonville Mun. Code, § 3-6.301; Weed Mun. Code, § 3.28.010; West Covina Mun. Code, § 21-43; West Hollywood Mun. Code, § 3.32.010; City of West Sacramento Mun. Code, § 3.28.010; Westlake Village Mun. Code, § 6.4.005; Westminster Mun. Code, § 5.14.010; Wheatland Mun. Code, § 5.54.010; Whittier Mun. Code, § 3.20.010; Wildomar Mun. Code, § 3.36.010; Williams Mun. Code, § 3.24.010; Willits Mun. Code, § 3.28.010; Willows Mun. Code, § 3.25.010; Code of the Town of Windsor, § 2-3-100; Woodlake Mun. Code, § 3.16.010; The Code of the City of Woodland, Cal., 1955, § 23.47; City of Yorba Linda Mun. Code, § 3.28.010; Yountville Mun. Code, § 3.16.010; Yreka Mun. Code, § 3.12.010; Yuba City Mun. Code, § 3-6.401; Yucaipa Mun. Code, § 3.20.010; Town of Yucca Valley Mun. Code, § 3.24.010; Amador County Code, § 3.16.010; Alpine County Code, § 3.16.010; Calaveras County Code, § 3.12.010; Colusa County Code, § 18A-1; Contra Costa County Code, § 64-4.202; Del Norte County Code, § 3.08.10; El Dorado County Ord. Code, § 3.28.010; Glenn County Code, § 120.010; Humboldt County Code, § 712-1; Imperial County Code Ord., § 4.16.010; Inyo County Code, § 3.20.010; Ord. Code of Kern County, § 4.16.010; Code of Ord., Kings County, Cal., § 22-37; Lake County Code, § 18-10A; Lassen County Code, § 3.24.010; Los Angeles County Code, § 4.72.010; Madera County Code, § 3.20.010; Marin

County Code, § 3.05.010; Mariposa County Code, § 3.36.010; Mendocino County Code, § 5.20.010; Merced County Code, § 5.32.010; Modoc County Code, § 3.20.010; Mono County Code, § 3.28.010; Monterey County Code, § 5.40.010; Napa County Code of Ord., § 3.32.010; Nevada County Code, § G-V 5.1; Placer County Code, § 4.16.010; Riverside County Code, § 4.16.010; Sacramento County Code, § 3.08.010; San Benito County Code, § 5.03.050; San Bernardino County Code, § 14.0203; San Diego County Code, § 22.201; San Francisco County Bus. & Tax Reg. Code, § 501; Ord. Code of San Joaquin County, § 3-4000; San Luis Obispo County Code, § 3.08.010; San Mateo County Ord. Code, § 5.136.010; Santa Barbara County Code, § 32-11; Santa Clara County Code, § A30-48; Santa Cruz County Code, § 4.24.010; Shasta County Code, § 3.16.010; Siskiyou County Code, § 8-4.01; Solano County Code, § 11-20; Sonoma County Code, § 12-10; Stanislaus County Code, § 4.04.010; Sutter County Ord. Code, § 150-010; Tehama County Code, § 4.12.010; Trinity County Code, § 3.28.010; Tulare County Code, § 1-05-1345; Tuolumne County Ord. Code, § 3.32.010; Ventura County Ord. Code, § 11211; Yolo County Code, § 3-7.01; Yuba County Ord. Code, § 5.30.010.)

Second: However, 20 of the 416 cities and 4 of the 56 counties either offered an alternate definition for occupancy than that described above, or did not provide any definition. (See Anaheim Mun. Code, § 2.12.000; Arvin Mun. Code, § 3.28.010; Bakersfield Mun. Code, § 3.40.010; The Code of the City of Brawley, Cal., 1956, § 24.55; Cerritos Mun. Code, § 3.32.010; Downey Mun. Code, § 6125; Garden Grove Mun.

Code, Vol. I, § 3.12.010; Gridley Mun. Code, § 3.40.010; Hesperia Mun. Code, § 3.10.010; Inglewood Mun. Code, § 9-56; Maricopa Mun. Code, § 3.24.010; Mendota Mun. Code, § 3.28.010; Montclair Mun. Code, § 3.32.010; Palm Desert Mun. Code, § 3.28.010; Palmdale Mun. Code, § 3.24.010; Roseville Mun. Code, § 4.24.010; San Bruno City Code, § 3.32.010; Code of Santa Fe Springs, § 35.030; Santa Monica Mun. Code, § 6.68.010; Tehachapi Mun. Code, § 3.24.010; Alameda County Code of Ord., § 2.132.010; Butte County Code, § 23A-1; Plumas County Code, § 3-4.01; Sierra County Code, § 5.20.010.)

4. Attached as Exhibit “J” are true and correct copies of the relevant sections of the ordinances of the 471 California cities and counties with TOT laws, broken down alphabetically by county and, within each county, alphabetically by city as follows:

TAB COUNTY / CITY

A ALAMEDA COUNTY

Alameda County Ordinance Code, title 2, chapter 2.132, section 2.132.010 et seq.

1. Alameda Municipal Code, title 3, article 2, division IX, section 3-61.1 et seq.
2. Albany Municipal Code, title 3, chapter 3.14, section 3.14.010 et seq.
3. Berkeley Municipal Code, title 7, chapter 7.36, section 7.36.010 et seq.
4. Dublin Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
5. Emeryville Municipal Code, title 3, chapter 3, article 4, section 3-3.401 et seq.
6. Fremont Municipal Code, title 3, chapter 3.10, article III, section 3.10.260 et seq.
7. Hayward Municipal Code, chapter 8, article 4, section 8-4.00 et seq.

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8. Livermore Municipal Code, title 3, chapter. 3.12, section 3.12.010 et seq.
9. Newark Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
10. Oakland Municipal and Planning Codes, title 4, chapter 4.24, section 4.24.010 et seq.
11. Pleasanton Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
12. San Leandro City Charter, title 2, chapter 2-10, section 2-10-100 et seq.
13. Union City Municipal Code, title 3, chapter 3.18, section 3.18.010 et seq.

B ALPINE COUNTY

Alpine County Code, title 3, chapter 3.16, section 3.16.010 et seq.

C AMADOR COUNTY

Amador County Code, title 3, chapter 3.16, section 3.16.010 et seq.

1. Amador City Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Ione Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
3. Jackson Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
4. Plymouth Municipal Code, title 3, chapter 3.30, section 3.30.010 et seq.

D BUTTE COUNTY

Butte County Code, chapter 23A, section 23A-1 et seq.

1. Chico Municipal Code, title 3, chapter 3.52, section 3.52.010 et seq.
2. Gridley Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
3. The Code of the City of Oroville, California, chapter 24, article V, section 24-102 et seq.
4. Paradise Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

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E CALAVERAS COUNTY

Calaveras County Code, title 3, chapter 3.12, section 3.12.010 et seq.

1. Angels Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.

F COLUSA COUNTY

Colusa County Code, chapter 18A, section 18A-1 et seq.

1. Colusa City Code, chapter 8, article VII, section 8-37 et seq.
2. Williams Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

G CONTRA COSTA COUNTY

Ordinance Code of Contra Costa County, title 6, division 64, chapter 64-4, section 64-4.202 et seq.

1. Antioch Municipal Code, title 3, chapter 5, article 3, section 3-5.301 et seq.
2. Brentwood Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
3. Clayton Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
4. Concord Municipal Code, title 3, chapter 3.15, article IV, section 3.15.210 et seq.
5. Danville Municipal Code, 1990, chapter 3, article I, section 3-2.1 et seq.
6. El Cerrito Municipal Code, title 4, chapter 4.28, section 4.28.010 et seq.
7. Hercules Municipal Code, title 8, chapter 7, section 8-7.101 et seq.
8. Lafayette Municipal Code, title 9, chapter 9-5, section 9-501 et seq.
9. Martinez Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
10. Oakley Municipal Code, title 3, chapter 2, section 3.2.002 et seq.
11. Orinda Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
12. Pinole Municipal Code, title 3, chapter 3.24, section

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- 3.24.010 et seq.
- 13. Pittsburg Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
- 14. Pleasant Hill Municipal Code, title 5, chapter 5.30, section 5.30.010 et seq.
- 15. The Municipal Code of the City of Richmond, article VII, chapter 7.88, section 7.88.010 et seq.
- 16. San Pablo Municipal Code, 1980, title 3, chapter 3.28, section 3.28.005 et seq.
- 17. San Ramon Municipal Code, title A, division A9, chapter 2, section A9-21 et seq.
- 18. Walnut Creek Municipal Code, title 8, chapter 3, section 8-3.01 et seq.

H DEL NORTE COUNTY

Del Norte County Code, title 3, chapter 3.08, section 3.08.10 et seq.

- 1. Crescent City Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

I EL DORADO COUNTY

El Dorado County Ordinance Code, title 3, chapter 3.28, section 3.28.010 et seq.

- 1. City Code of the City of Placerville, title 5, chapter 16, section 5-16-1 et seq.
- 2. South Lake Tahoe City Code, chapter 28A, article 3, section 28A-13 et seq.

J FRESNO COUNTY

[No county TOT ordinance in Ordinance Code of Fresno County]

- 1. Clovis Municipal Code, title 3, chapter 3.3, article 4, section 3.3.401 et seq.
- 2. Coalinga Municipal Code, title 3, chapter 7, section 3-7.01 et seq.
- 3. Fowler Municipal Code, title 3, chapter 6, section 3-6.01 et seq.
- 4. Fresno Municipal Code, chapter 7, article 6, section 7-601 et seq.

TAB COUNTY / CITY

5. Huron Municipal Code 1995, title 3, chapter 3.16, section 3.16.010 et seq.
6. Kingsburg Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
7. Mendota Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
8. Parlier Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
9. Reedley City Code, title 3, chapter 7, section 3-7-1 et seq.
10. Sanger City Code, chapter 66, article V, section 66-126 et seq.
11. City Code of the City of Selma, title 5, chapter 15, section 5-15-1 et seq.

K GLENN COUNTY

Glenn County Code, title 4, chapter 120, section 120.010 et seq.

1. Orland Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
2. Willows Municipal Code, title 3, chapter 3.25, section 3.25.010 et seq.

L HUMBOLDT COUNTY

The Code of Humboldt County, California, title VII, division 1, chapter 2, section 712-1 et seq.

1. Arcata Municipal Code, title VI, chapter 3, section 6400 et seq.
2. Eureka Municipal Code, title 3, chapter 35, section 35.070 et seq.
3. Ferndale Business Ordinance No. 06-01, chapter 2, article 12, section 12.01 et seq.
4. Fortuna Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
5. Rio Dell Municipal Code, title 3, chapter 3.15, section 3.15.010 et seq.
6. Trinidad Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

M IMPERIAL COUNTY

County of Imperial Codified Ordinances, title 4, chapter 4.16,

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section 4.16.010 et seq.

1. The Code of the City of Brawley, California, 1956, chapter 24, article V, section 24.55 et seq.
2. Calexico Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. El Centro City Code, chapter 25, article IV, section 25-57 et seq.
4. Holtville Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.

N INYO COUNTY

Inyo County Code, title 3, chapter 3.20, section 3.20.010 et seq.

1. Bishop Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

O KERN COUNTY

Ordinance Code of Kern County, title 4, chapter 4.16, section 4.16.010 et seq.

1. Arvin Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
2. Bakersfield Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
3. California City Municipal Code, chapter 2, article 3, section 3-2.301 et seq.
4. Delano Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
5. Maricopa Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
6. McFarland Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
7. Ridgecrest Municipal Code, chapter 3, article 4, section 3-4.101 et seq.
8. Taft Municipal Code, title 4, chapter 10, section 4-10-1 et seq.
9. Tehachapi Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
10. Wasco Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

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P KINGS COUNTY

Code of Ordinances, Kings County, California, chapter 22, article III, section 22-37 et seq.

1. Corcoran City Code, title 3, chapter 2, article B, section 3-2B-1 et seq.
2. Hanford Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Lemoore Municipal Code, title 3, chapter 3, article B, section 3-3B-1 et seq.

Q LAKE COUNTY

Lake County Code, chapter 18, article II, section 18-10A et seq.

1. Clearlake Municipal Code, 1986, chapter III, section 3-3.1 et seq.
2. Lakeport Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

R LASSEN COUNTY

Lassen County Code, title 3, chapter 3.24, section 3.24.010 et seq.

1. The Susanville Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

S LOS ANGELES COUNTY

Los Angeles County Code, title 4, chapter 4.72, section 4.72.010 et seq.

1. Agoura Hills Municipal Code, article VI, chapter 5, section 6500 et seq.
2. Alhambra Municipal Code, title 5, chapter 5.70, section 5.70.010 et seq.
3. Arcadia Municipal Code, article II, chapter 6, part 6, section 2661 et seq.
4. Artesia Municipal Code, title 3, chapter 5, article 3, section 3-5.301 et seq.
5. Avalon Municipal Code, title III, chapter 3, article 4, section 3-3.401 et seq.
6. Azusa Municipal Code, chapter 70, article IV, section 70-

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- 156 et seq.
7. Code of Baldwin Park, title 3, chapter 35, section 35.060 et seq.
8. Bell Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
9. Bell Gardens Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
10. Bellflower Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
11. Beverly Hills Municipal Code, title 3, chapter 1, article 3, section 3-1-301 et seq.
12. Burbank Municipal Code, title 2, chapter 4, article 6, section 2-4-601 et seq.
13. Calabasas Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
14. Carson Municipal Code, article VI, chapter 4, section 6400 et seq.
15. Cerritos Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
16. Claremont Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
17. Commerce Municipal Code, title 3, chapter 3.10, section 3.10.010 et seq.
18. Compton Municipal Code, 1985, chapter 3, section 3-2.1 et seq.
19. Covina Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
20. The Code of the City of Culver City, California, title 11, chapter 11.02, section 11.02.100 et seq.
21. Diamond Bar City Code, title 3, chapter 3.16, section 3.16.010 et seq.
22. Downey Municipal Code, article VI, chapter 1A, section 6125 et seq.
23. Duarte Municipal Code, title 3, chapter 3.05, section 3.05.010 et seq.
24. El Monte Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
25. El Segundo City Code, title 3, chapter 4, section 3-4-1 et seq.
26. Gardena Municipal Code 1993, title 3, chapter 3.16, section 3.16.010 et seq.
27. Glendale Municipal Code, title 4, chapter 4.32, section

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- 4.32.010 et seq.
28. The Glendora Municipal Code—1967, title 5, chapter 5.20, section 5.20.010 et seq.
 29. Hawaiian Gardens Municipal Code, title 5, chapter 5.95, section 5.95.010 et seq.
 30. Hawthorne Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
 31. Hermosa Beach Municipal Code, chapter 3.32, section 3.32.010 et seq.
 32. Huntington Park Municipal Code, title 3, chapter 8, section 3-8.01 et seq.
 33. Industry Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.
 34. Inglewood Municipal Code, chapter 9, article 8, section 9-56 et seq.
 35. Irwindale Municipal Code, title 3, chapter 3.14, section 3.14.010 et seq.
 36. La Mirada Municipal Code, title 3, chapter 3.06, section 3.06.010 et seq.
 37. La Puente Municipal Code, title 5, chapter 5.06, section 5.06.010 et seq.
 38. La Verne Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 39. Lakewood Municipal Code, article VI, section 6901 et seq.
 40. Lancaster Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 41. Lawndale Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
 42. Lomita Municipal Code, title VII, chapter 2, section 7-2.01 et seq.
 43. Long Beach Municipal Code, volume 1, title 3, chapter 3.64, section 3.64.010 et seq.
 44. Los Angeles Municipal Code, chapter 2, article 1.7, section 21.7.1 et seq.
 45. Malibu Municipal Code, title 3, ch 3.24, section 3.24.010 et seq.
 46. Manhattan Beach Municipal Code, title 8, chapter 8.20, section 8.20.010 et seq.
 47. Maywood Municipal Code, title 3, chapter 5, article 3, section 3-5.301 et seq.
 48. Monrovia Municipal Code, title 3, chapter 3.44, section

TAB COUNTY / CITY

- 3.44.010 et seq.
49. Montebello Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
 50. Monterey Park Municipal Code, title 3, chapter 3.26, section 3.26.010 et seq.
 51. Norwalk Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
 52. Palmdale Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
 53. Paramount City Code, chapter 40, article III, section 40-16 et seq.
 54. Pasadena Municipal Code, title 4, chapter 4.44, section 4.44.010 et seq.
 55. Pico Rivera Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.
 56. Pomona City Code, part 2, subpart A, chapter 50, article III, section 50-81 et seq.
 57. Rancho Palos Verdes Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 58. Redondo Beach Municipal Code, title 8, chapter 2, section 8-2.01 et seq.
 59. Rosemead Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 60. San Dimas Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
 61. San Gabriel Municipal Code, title 3, chapter 35, section 35.055 et seq.
 62. Santa Clarita Municipal Code, title 3, chapter 3.34, section 3.34.010 et seq.
 63. Code of Santa Fe Springs, title 3, chapter 35, section 35.030 et seq.
 64. Santa Monica Municipal Code, article 6, chapter 6.68, section 6.68.010 et seq.
 65. Signal Hill Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 66. South Gate Municipal Code, title 2, chapter 2.74, section 2.74.010 et seq.
 67. Temple City Municipal Code, title 5, chapter 3, article D, section 5350 et seq.
 68. Torrance Municipal Code, division 2, part III, chapter 22, section 222.1.1 et seq.

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69. Walnut City Code, title VII, chapter 32, section 32-1 et seq.
70. West Covina Municipal Code, chapter 21, article III, section 21-43 et seq.
71. West Hollywood Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
72. Westlake Village Municipal Code, article 6, chapter 6.4, section 6.4.005 et seq.
73. Whittier Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

T MADERA COUNTY

Madera County Code, title 3, chapter 3.20, section 3.20.010 et seq.

1. Chowchilla Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Madera City Municipal Code, title VIII, chapter 4, section 8-4.01 et seq.

U MARIN COUNTY

Marin County Code, title 3, chapter 3.05, section 3.05.010 et seq.

1. Corte Madera Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.
2. Fairfax Town Code, title 3, chapter 3.32, section 3.32.010 et seq.
3. Larkspur Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
4. Mill Valley Municipal Code, title V, chapter 5.28, section 5.28.010 et seq.
5. The Revised General Ordinances of the City of Novato, 1978, title XVI, chapter 16-2, section 16-2.1 et seq.
6. San Rafael Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
7. Sausalito Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
8. Tiburon Municipal Code, title II, chapter 7, section 7-1 et seq.

V MARIPOSA COUNTY

Mariposa County Code, title 3, chapter 3.36, section 3.36.010 et

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W MENDOCINO COUNTY

Mendocino County Code, title 5, chapter 5.20, section 5.20.010 et seq.

1. Fort Bragg Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
2. Point Arena Municipal Code, title 3, chapter 3.30, section 3.30.010 et seq.
3. Ukiah City Code, division 1, chapter 8a, section 1750 et seq.
4. Willits Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.

X MERCED COUNTY

Merced County Code, title 5, chapter 5.32, section 5.32.010 et seq.

1. Atwater Municipal Code, title 3, chapter 3.48, section 3.48.010 et seq.
2. Gustine Municipal Code, title 9, chapter 5, section 9-5-1 et seq.
3. Livingston City Code, title 3, chapter 15, section 3-15-1 et seq.
4. Los Banos Municipal Code, title 3, chapter 13, section 3-13.01 et seq.
5. Merced Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.

Y MODOC COUNTY

Modoc County Code, title 3, chapter 3.20, section 3.20.010 et seq.

Z MONO COUNTY

Mono County Code, title 3, chapter 3.28, section 3.28.010 et seq.

1. Town of Mammoth Lakes Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.

AA MONTEREY COUNTY

Monterey County Code, title 5, chapter 5.40, section 5.40.010 et seq.

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1. Carmel-by-the-Sea Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
2. Del Rey Oaks Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
3. Gonzales City Code, title 3, chapter 3.32, section 3.32.010 et seq.
4. Greenfield Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
5. King City Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
6. Marina Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
7. Monterey City Code, chapter 35, article 3, section 35-10 et seq.
8. Pacific Grove Municipal Code, title 6, chapter 6.09, section 6.09.010 et seq.
9. Salinas City Code, chapter 32, article 4, section 32-21 et seq.
10. Sand City Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
11. Seaside Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
12. Soledad Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.

BB NAPA COUNTY

Napa County Code of Ordinances, title 3, chapter 3.32, section 3.32.010 et seq.

1. American Canyon Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
2. City of Calistoga Municipal Code (2003 Edition), title 3, chapter 3.16, section 3.16.010 et seq.
3. Napa Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
4. The St. Helena Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
5. Yountville Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.

CC NEVADA COUNTY

Nevada County General Code, 1972, chapter V, article 5, section

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G-V 5.1 et seq.

1. Grass Valley Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Nevada City Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Truckee Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

DD ORANGE COUNTY

[No county TOT ordinance in Orange County Code]

1. Aliso Viejo Municipal Code, title 3, chapter 3.06, section 3.06.010 et seq.
2. Anaheim Municipal Code, title 2, chapter 2.12, section 2.12.000 et seq.
3. Brea City Code, title 3, chapter 3.16, section 3.16.010 et seq.
4. Buena Park City Code, title 3, chapter 3.16, section 3.16.010 et seq.
5. Costa Mesa Municipal Code, title 16, chapter IV, section 16-62 et seq.
6. Cypress City Code, chapter 26, article IV, section 26-21 et seq.
7. Dana Point Municipal Code, title 3, chapter 3.25, section 3.25.010 et seq.
8. Fountain Valley Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.
9. Fullerton Municipal Code, title 4, chapter 4.92, section 4.92.010 et seq.
10. Garden Grove Municipal Code, volume I, title 3, chapter 12, section 3.12.010 et seq.
11. Huntington Beach Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
12. Irvine Municipal Code, title 2, division 9, chapter 4, section 2-9-401 et seq.
13. La Palma City Code, chapter 14, article V, section 14-117 et seq.
14. Laguna Beach, title 5, chapter 5.05, section 5.05.010 et seq.
15. City of Laguna Hills Municipal Code, title 3, chapter 3-24, section 3-24.010 et seq.
16. Laguna Niguel Municipal Code, title 3, division 5, section 3-

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- 5-1 et seq.
17. Laguna Woods Municipal Code, title 3, chapter 3.14, section 3.14.010 et seq.
 18. Lake Forest Municipal Code, title 3, chapter 3.25, section 3.25.010 et seq.
 19. Los Alamitos Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 20. Mission Viejo Municipal Code, title 3, chapter 3.25, section 3.25.010 et seq.
 21. Newport Beach Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 22. Orange Municipal Code, title 5, chapter 5.16, section 5.16.010 et seq.
 23. Placentia Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
 24. San Clemente Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
 25. San Juan Capistrano Municipal Code, title 3, chapter 3, article 6, section 3-3.601 et seq.
 26. Santa Ana Municipal Code, part II, chapter 35, article V, section 35-125 et seq.
 27. Seal Beach Municipal Code, title 4, chapter 4.35, section 4.35.005 et seq.
 28. Stanton Municipal Code, title 5, chapter 5.12, section 5.12.010 et seq.
 29. Tustin City Code, article 2, chapter 7, section 2701 et seq.
 30. Westminster Municipal Code, title 5, article 1, chapter 5.14, section 5.14.010 et seq.
 31. City of Yorba Linda Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.

EE PLACER COUNTY

Placer County Code, 2000, chapter 4, article 4.16, section 4.16.010 et seq.

1. Auburn Municipal Code, title 3, chapter 33, section 33.185 et seq.
2. Colfax Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
3. Loomis Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

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4. Rocklin Municipal Code, title 5, chapter 5.24, section 5.24.010 et seq.
5. Roseville Municipal Code, title 4, chapter 4.24, section 4.24.010 et seq.

FF PLUMAS COUNTY

Plumas County Code, title 3, chapter 4, section 3-4.01 et seq.

1. Portola Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

GG RIVERSIDE COUNTY

Riverside County Code, title 4, chapter 4.16, section 4.16.010 et seq.

1. The Code of the City of Banning, California, 1965, title 3, chapter 3.16, section 3.16.010 et seq.
2. Beaumont Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
3. Blythe Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
4. Calimesa Municipal Code, title 3, chapter 3.45, section 3.45.010 et seq.
5. City of Canyon Lake Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
6. Cathedral City Municipal Code, title 3, chapter 3.24, section 3.24.005 et seq.
7. Coachella Municipal Code, title 4, chapter 4.28, section 4.28.010 et seq.
8. Corona Municipal Code, title 3, chapter 3.34, section 3.34.010 et seq.
9. Municipal Code of Desert Hot Springs, title 3, chapter 3.20, section 3.20.010 et seq.
10. Eastvale City Code, title 4, chapter 4.28, section 4.28.010 et seq.
11. Hemet Municipal Code, chapter 74, article III, section 74-71 et seq.
12. Indian Wells Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
13. Code of Indio, title 3, chapter 34, section 34.35 et seq.
14. La Quinta Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

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15. Lake Elsinore Municipal Code, 1987, title 3, chapter 3.32, section 3.32.010 et seq.
16. Menifee Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
17. Moreno Valley Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
18. Murrieta Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
19. Municipal Code of Norco, title 3, chapter 3.36, section 3.36.010 et seq.
20. Palm Desert Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
21. Palm Springs Municipal Code, title 3, division 1, chapter 3.24, section 3.24.010 et seq.
22. Perris Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
23. Rancho Mirage Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
24. Riverside Municipal Code, title 5, chapter 5.32, section 5.32.010 et seq.
25. San Jacinto Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
26. Temecula Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
27. Wildomar Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.

HH SACRAMENTO COUNTY

Sacramento County Code, title 3, chapter 3.08, section 3.08.010 et seq.

1. Citrus Heights Code, chapter 86, article IV, section 86-101 et seq.
2. Elk Grove Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.
3. Folsom Municipal Code, title 3, chapter 3.14, section 3.14.010 et seq.
4. Galt Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.
5. Rancho Cordova Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.

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6. Sacramento City Code, title 3, chapter 3.28, section 3.28.010 et seq.

II SAN BENITO COUNTY

San Benito County Code, title 5, chapter 5.03, article III, section 5.03.050 et seq.

1. Hollister Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
2. San Juan Bautista Municipal Code, title 3, chapter 3-4, section 3-4-100 et seq.

JJ SAN BERNARDINO COUNTY

San Bernardino County Code, title 1, division 4, chapter 2, section 14.0203 et seq.

1. City of Adelanto Municipal Code, title 3, chapter 3.35, section 3.35.010 et seq.
2. Town of Apple Valley Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Barstow Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
4. Big Bear Lake Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
5. Chino Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
6. Chino Hills Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
7. Colton Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
8. The Code of the City of Fontana, California, chapter 10, article VII, section 10-221 et seq.
9. Hesperia Municipal Code, title 3, chapter 3.10, section 3.10.010 et seq.
10. Highland Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
11. Loma Linda Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
12. Montclair Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
13. Ontario Municipal Code, title 3, chapter 6, section 3-6.01 et

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14. Rancho Cucamonga Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
 15. Redlands Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
 16. Rialto Municipal Code, title 3, chapter 3.08, section 3.08.010 et seq.
 17. San Bernardino Municipal Code, title 3, chapter 3.55, section 3.55.010 et seq.
 18. Twentynine Palms City Code, title 3, chapter 3.24, section 3.24.010 et seq.
 19. Upland Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
 20. Victorville Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
 21. Yucaipa Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
 22. Town of Yucca Valley Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

KK SAN DIEGO COUNTY

San Diego County Code of Regulatory Ordinances, title 2, division 2, chapter 2, section 22.201 et seq.

1. Carlsbad Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
2. Chula Vista Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
3. Municipal Code for the City of Coronado, title 16, chapter 16.12, section 16.12.010 et seq.
4. Del Mar Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
5. El Cajon Municipal Code, title 3, chapter 3.44, section 3.44.010 et seq.
6. Encinitas Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
7. Escondido Municipal Code, chapter 25, article 4, section 25-75 et seq.
8. Imperial Beach Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
9. La Mesa Municipal Code, title 6, chapter 6.09, section

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- 6.09.010 et seq.
10. Lemon Grove Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
 11. National City Municipal Code, title 4, chapter 4.32, section 4.32.010 et seq.
 12. Oceanside City Code, chapter 34, article III, section 34.13 et seq.
 13. Poway Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 14. San Diego Municipal Code, chapter 3, article 5, division 1, section 35.0101 et seq.
 15. San Marcos Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 16. Santee Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
 17. Solana Beach Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.
 18. Vista Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.

LL SAN FRANCISCO COUNTY

San Francisco County Business and Tax Regulations Code, article 7, section 501 et seq.

MM SAN JOAQUIN COUNTY

Ordinance Code of San Joaquin County, title 3, division 4, chapter 1, section 3-4000 et seq.

1. Escalon Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Lathrop Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
3. Lodi Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
4. Manteca Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
5. Ripon Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
6. Stockton Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
7. Tracy Municipal Code, title 8, chapter 8.08, article 3, section

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NN SAN LUIS OBISPO COUNTY

San Luis Obispo County Code, title 3, chapter 3.08, section 3.08.010 et seq.

1. Arroyo Grande Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
2. Atascadero Municipal Code, title 3, chapter 3, section 3-3.01 et seq.
3. El Paso de Robles Municipal Code, title 5, chapter 5.06, section 5.06.010 et seq.
4. Pismo Beach Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
5. San Luis Obispo Municipal Code, title 3, chapter 3.04, section 3.04.010 et seq.

OO SAN MATEO COUNTY

San Mateo County Ordinance Code, title 5, chapter 5.136, section 5.136.010 et seq.

1. The Belmont City Code, chapter 23, article IV, section 23-63 et seq.
2. Brisbane Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Daly City Municipal Code, title 3, chapter 3.32, section 3.32.010 et seq.
4. East Palo Alto Municipal Code, title 3, chapter 3.68, section 3.68.010 et seq.
5. Half Moon Bay Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
6. Menlo Park Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
7. Millbrae Municipal Code, title 3, chapter 3.30, section 3.30.010 et seq.
8. Pacifica Municipal Code, title 3, chapter 7, section 3-7.01 et seq.
9. Redwood City Code, chapter 32, article IV, section 32.70 et seq.
10. San Bruno City Code, title 3, article II, chapter 3.32, section 3.32.010 et seq.

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11. San Carlos Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
12. San Mateo Municipal Code, title 3, chapter 3.56, section 3.56.010 et seq.
13. South San Francisco Municipal Code, title 4, chapter 4.20, section 4.20.010 et seq.

PP SANTA BARBARA

The Santa Barbara County Code, chapter 32, article II, section 32-11 et seq.

1. Buellton Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
2. Carpinteria Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
3. Goleta Municipal Code, title 3, chapter 3.06, section 3.06.010 et seq.
4. Guadalupe Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
5. The Lompoc Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
6. Santa Barbara Municipal Code, chapter 4.08, section 4.08.010 et seq.
7. Santa Maria Municipal Code, title 3, chapter 3-9, section 3-9.01 et seq.
8. Solvang Municipal Code, title 3, chapter 2, section 3-2-1 et seq.

QQ SANTA CLARA COUNTY

Santa Clara County Code, title A, division A30, chapter V, section A30-48 et seq.

1. Campbell Municipal Code, Revised, title 3, chapter 3.34, section 3.34.010 et seq.
2. Cupertino Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
3. Gilroy City Code, chapter 25A, section 25A.1 et seq.
4. Los Altos Municipal Code, title 3, chapter 3.36, section 3.36.010 et seq.
5. The Los Gatos Town Code, chapter 25, article III, section 25.30.010 et seq.

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6. Milpitas Municipal Code, title III, chapter 13, section III-13-1.00 et seq.
7. Morgan Hill Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
8. Mountain View City Code, part II, chapter 33, section 33.1 et seq.
9. Palo Alto Municipal Code, title 2, chapter 2.33, section 2.33.010 et seq.
10. San José Municipal Code, title 4, chapter 4.72, section 4.72.010 et seq.
11. Santa Clara City Code, title 3, chapter 3.25, section 3.25.010 et seq.
12. Saratoga City Code, chapter 5, article 5-25, section 5-25.010 et seq.
13. Sunnyvale Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.

RR SANTA CRUZ COUNTY

Santa Cruz County Code, title 4, chapter 4.24, section 4.24.010 et seq.

1. Municipal Code of the City of Santa Cruz – 1995 Edition, title 3, chapter 3.28, section 3.28.010 et seq.
2. Scotts Valley Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Watsonville Municipal Code, title 3, chapter 6, article 3, section 3-6.301 et seq.

SS SHASTA COUNTY

Shasta County Code, chapter 3.16, section 3.16.010 et seq.

1. Anderson Municipal Code, title 3, chapter 3.40, section 3.40.010 et seq.
2. Redding Municipal Code, title 4, chapter 4.12, section 4.12.010 et seq.
3. City of Shasta Lake Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

TT SIERRA COUNTY

Sierra County Code, part 5, chapter 5.20, section 5.20.010 et seq.

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UU SISKIYOU COUNTY

Siskiyou County Code, title 8, chapter 4, section 8-4.01 et seq.

1. Dunsmuir Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
2. Etna Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
3. Mt. Shasta Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
4. Weed Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
5. Yreka Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.

VV SOLANO COUNTY

Solano County Code, chapter 11, article II, section 11-20 et seq.

1. Benicia Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
2. Dixon Municipal Code, title 4, chapter 4.06, section 4.06.010 et seq.
3. Fairfield, City Code, 1960, chapter 18, article 3, section 18.12 et seq.
4. Rio Vista Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.
5. Suisun City Code, title 5, chapter 5.06, section 5.06.010 et seq.
6. Vacaville Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
7. Vallejo Municipal Code, title 3, chapter 3.19, section 3.19.010 et seq.

WW SONOMA COUNTY

Sonoma County Code, chapter 12, article III, section 12-10 et seq.

1. Cloverdale Municipal Code, title 3, chapter 3.44, section 3.44.010 et seq.
2. Cotati Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
3. City of Healdsburg Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
4. Petaluma Municipal Code, title 4, chapter 4.24, section

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- 4.24.010 et seq.
- 5. Rohnert Park Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
- 6. Santa Rosa City Code, title 3, chapter 3-28, section 3-28.010 et seq.
- 7. Sebastopol Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
- 8. Sonoma Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
- 9. Code of the Town of Windsor, title II, chapter 3, section 2-3-100 et seq.

XX STANISLAUS COUNTY

Stanislaus County Code, title 4, chapter 4.04, section 4.04.010 et seq.

- 1. Ceres Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
- 2. Modesto Municipal Code, title 8, chapter 2, article 6, section 8-2.601 et seq.
- 3. The Code of the City of Oakdale, California, chapter 11, article 3, section 11-13 et seq.
- 4. Patterson Municipal Code, title 3, chapter 3.68, section 3.68.010 et seq.
- 5. City Code of Riverbank, title 3, chapter 34, section 34.45 et seq.
- 6. Turlock Municipal Code, title 3, chapter 3-6, section 3-6-01 et seq.
- 7. Waterford Municipal Code, title 3, chapter 3.44, section 3.44.010 et seq.

YY SUTTER COUNTY

Sutter County Ordinance Code, chapter 150, section 150-010 et seq.

- 1. Yuba City Municipal Code, title 3, chapter 6, article 4, section 3-6.401 et seq.

ZZ TEHAMA COUNTY

Tehama County Code, title 4, chapter 4.12, section 4.12.010 et seq.

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1. Corning Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
2. Code for the City of Red Bluff, chapter 21, article III, section 21.20 et seq.

AAA TRINITY COUNTY

Trinity County Code, title 3, chapter 3.28, section 3.28.010 et seq.

BBB TULARE COUNTY

Ordinance Code of Tulare County, part I, chapter 5, article 11, section 1-05-1345 et seq.

1. Dinuba Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Exeter Municipal Code, title 3, chapter 3.24, section 3.24.010 et seq.
3. Lindsay Municipal Code, title 5, chapter 5.24, section 5.24.010 et seq.
4. Porterville City Code, chapter 22, article III, section 22-10 et seq.
5. Tulare Municipal Code, title 5, chapter 5.68, section 5.68.010 et seq.
6. Visalia Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
7. Woodlake Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.

CCC TUOLUMNE COUNTY

Tuolumne County Ordinance Code, title 3, chapter 3.32, section 3.32.010 et seq.

1. Sonora Municipal Code, title 3, chapter 3.20, section 3.20.010 et seq.

DDD VENTURA COUNTY

Ventura County Ordinance Code, division 11, article 2, chapter 1, section 11211 et seq.

1. Camarillo Municipal Code, title 3, chapter 3.16, section 3.16.010 et seq.
2. Fillmore Municipal Code, title 3, chapter 3.12, section 3.12.005 et seq.

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3. Moorpark Municipal Code, title 3, chapter 3.18, section 3.18.010 et seq.
4. Ojai Municipal Code, title 8, chapter 1, article 4, section 8-1.401 et seq.
5. The Code of the City of Oxnard, California, chapter 13, article II, section 13-15 et seq.
6. Port Hueneme Municipal Code, article II, chapter 7, part B, section 2716 et seq.
7. San Buenaventura Municipal Code, division 4, chapter 4.115, section 4.115.010 et seq.
8. Santa Paula Municipal Code, title 3, chapter 37, section 37.65 et seq.
9. Simi Valley Municipal Code, title 3, chapter 5, article 3, section 3-5.301 et seq.
10. Thousand Oaks Municipal Code, title 3, chapter 14, section 3-14.01 et seq.

EEE YOLO COUNTY

Yolo County Code, title 3, chapter 7, section 3-7.01 et seq.

1. Davis Municipal Code, chapter 15, article 15.05, section 15.05.010 et seq.
2. City of West Sacramento Municipal Code, title 3, chapter 3.28, section 3.28.010 et seq.
3. The Code of the City of Woodland, California, 1955, chapter 23, article III, section 23.47 et seq.

FFF YUBA COUNTY

Yuba County Ordinance Code, title V, chapter 5.30, section 5.30.010 et seq.

1. Marysville Municipal Code, title 3, chapter 3.12, section 3.12.010 et seq.
2. Wheatland Municipal Code, title 5, chapter 5.54, section 5.54.010 et seq.

5. This request for judicial notice is made in good faith and solely for the purpose of assisting this Court in evaluating the City's

assertion that the TOT issue presented in this case is one of statewide importance, impacting virtually every California county, city and resident..

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct and that this Declaration was executed on June 6, 2014, at Los Angeles, California.

A handwritten signature in black ink, appearing to read 'CET', with a horizontal line underneath it.

Cynthia E. Tobisman

No. S _____

IN THE SUPREME COURT OF CALIFORNIA

In Re Coordinated Proceeding Special Title (Rule 3.550(c))
TRANSIENT OCCUPANCY TAX CASES

CITY OF SAN DIEGO, CALIFORNIA,

Appellant,

v.

HOTELS.COM, L.P., et al.,

Respondents.

Appeal from the Los Angeles County Superior Court
Hon. Elihu M. Berle, Judge, Case Number: GIC861117
(Judicial Council Coordination Proceedings No. JCCP4472)

[PROPOSED] ORDER

Good cause appearing, Petitioner's Renewed And Supplemental
Request for Judicial Notice is granted.

DATED: _____, Justice

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 5900 Wilshire Boulevard, 12th Floor, Los Angeles, California 90036.

On June 6, 2014, I served the foregoing document described as: **PETITIONER'S RENEWED AND SUPPLEMENTAL REQUEST TO TAKE JUDICIAL NOTICE; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATION OF CYNTHIA TOBISMAN; [PROPOSED] ORDER** on the parties in this action by serving:


SEE ATTACHED SERVICE LIST

(X) By Envelope - by placing () the original (X) a true copy thereof enclosed in sealed envelopes addressed as above and delivering such envelopes:

(X) By Mail: As follows: I am "readily familiar" with this firm's practice of collection and processing correspondence for mailing. Under that practice, it would be deposited with United States Postal Service on that same day with postage thereon fully prepaid at Los Angeles, California in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

Executed on June 6, 2014, at Los Angeles, California.

(X) (State) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Leslie Barela

2d Civ. No. B243800
 In Re Coordinated Proceeding Special Title (Rule 3.550(c))
 TRANSIENT OCCUPANCY TAX CASES

SERVICE LIST

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