

**ORDINANCE NO. 734**

**CITY OF MILLBRAE, COUNTY OF SAN MATEO  
STATE OF CALIFORNIA**

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**AN ORDINANCE OF THE CITY OF MILLBRAE  
ADDING CHAPTER 3.40 TO THE MILLBRAE MUNICIPAL CODE  
REGARDING THE RIGHT TO CHALLENGE CITY TAXES, ASSESSMENTS AND  
FEES**

Be it ordained by the City Council of the City of Millbrae as follows:

**SECTION 1: Adding Chapter 3.40, Entitled “Right to Challenge Municipal Taxes, Assessments and Fees.”**

Chapter 3.40 of the Millbrae Municipal Code is hereby added to read as follows:

Chapter 3.40

Right to Challenge Municipal Taxes, Assessments and Fees

3.40.10 Intent

3.40.20 Challenges to City Taxes, Assessments and Fees

**3.40.10 Intent**

This Chapter shall be interpreted to be consistent with the rights and limitations as expressed in Article XIII, Section 32 of the California Constitution which prohibits any legal or equitable court action to prevent or enjoin the collection of a tax, but permits a court action to recover a tax claimed to be illegal only after payment of the tax has been made.

**3.40.20 Challenges to City Taxes and Assessments**

To the maximum extent permitted by law, prior to and as a condition to the filing of any claim, lawsuit, or other administrative or judicial proceeding challenging the establishment, imposition, or adjustment of any City tax, assessment or fee, including without limitation any City tax, assessment or fee that is imposed pursuant to the authority set forth in Title 3 of the Millbrae Municipal Code, the claimant challenging the tax, assessment or fee shall first be required to pay the entire amount of such tax, assessment or fee due and owing, including any interest or penalties that may have been imposed on the principal sum or any disputed portion thereof, during the course of the proceeding and continuing through final disposition of the challenge.

**SECTION 2. Effective Date; Publication.**

This Ordinance shall be in full force and effect thirty days from and after its passage. Within fifteen (15) days of its adoption, this Ordinance shall be published once in a newspaper of general circulation.

**INTRODUCED** at a regular meeting of the City Council of the City of Millbrae held on the 27<sup>th</sup> day of April, 2010.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Millbrae held on the 11<sup>th</sup> day of May, 2010.

  
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MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

I do hereby certify that the foregoing Ordinance was duly and regularly passed and adopted by the City Council of the City of Millbrae this 11<sup>th</sup> day of May 2010, by the following vote:

AYES: COUNCILMEMBERS: Seto, Quigg, Colapietro, Papan, and Holober

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBERS: None

EXCUSED: COUNCILMEMBERS: None

  
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CITY CLERK