

ORDINANCE NO. 10187 (NEW SERIES)

AN ORDINANCE AMENDING COUNTY OF SAN DIEGO
REGULATORY CODE TITLE 2 DIVISION 2 CHAPTER 3 RELATING
TO REAL PROPERTY TRANSFER TAX

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1: A new section 22.319 is hereby added to Title 2 Division 2 Chapter 3 of the County of San Diego Regulatory Code to read as follows:

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

- (a) No person shall file an action for injunctive relief, writ of mandate or other legal or equitable action against the County or a County officer or employee to prevent or enjoin the collection of taxes imposed pursuant to this chapter.
- (b) No person shall file an action seeking judicial relief against the County or a County officer or employee to dispute the obligation to pay any tax imposed pursuant to this chapter unless the person has paid the tax in full and has exhausted all administrative remedies including filing a claim for a refund.
- (c) No person shall file an action as a representative of a class of persons to dispute the obligation to pay any tax imposed pursuant to this chapter.

Section 2: Effective Date. This ordinance shall take effect thirty (30) days after its adoption. Within fifteen days after the date of adoption of this ordinance, a summary shall be published once with the name of those members voting for and against the same in the newspaper of general circulation published in the County of San Diego.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of San Diego this 6th day of December, 2011.