EMERGENCY ORDER NO. 04-20

**AN ORDER OF THE DIRECTOR OF EMERGENCY SERVICES FOR THE CITY OF
VALLEJO ORDERING A TRANSIENT OCCUPANCY TAX TEMPORARY PAYMENT
DEFERRAL AND FINDING THAT VALLEJO BUSINESSES HAVE BEEN
PHYSICALLY DAMAGED BY THE CORONAVIRUS**

WHEREAS, COVID-19, caused by the novel Coronavirus, has spread throughout the United States and frequently causes severe illness and death; and

WHEREAS, the President of the United States has declared a national emergency as a result of the Coronavirus; and

WHEREAS, the Governor of the State of California has declared a state emergency as a result of the Coronavirus; and

WHEREAS, the County of Solano has declared a county-wide emergency as a result of the Coronavirus; and

WHEREAS, the City of Vallejo has declared a City-wide emergency as a result of the Coronavirus on March 16, 2020 by Resolution No.20-026; and

WHEREAS, residents of the state and of the City of Vallejo ("City") have been dramatically impacted by COVID-19 and federal, state and local government responses thereto; and

WHEREAS, businesses in the state and in the City of Vallejo have lost business income as well as employees as a result of COVID-19 and federal, state and local government responses thereto; and

WHEREAS, the state of California and the County of Solano have issued stay-at-home orders dramatically limiting the movement of people in the State of California; and

WHEREAS, the majority of other states have also issued stay-at-home orders essentially ending all tourism in the State of California; and

WHEREAS, this Emergency Order is based upon evidence of increasing occurrence of COVID-19, caused by the novel coronavirus, throughout Solano County and the City of Vallejo and the physical damage to property caused by the virus and the disease; and

WHEREAS, owners of hotels and motels within the City of Vallejo have been particularly hard hit as a result of a loss of business caused by the current shelter-at-home orders; and

WHEREAS, the City has an important governmental interest in maintaining a thriving business community and hotel/motel business community; and

WHEREAS, the payment of Transient Occupancy Tax by Vallejo's hotel/motel businesses has become a financial burden on the owners of those business; and

WHEREAS, Section 2.50.070(D)(1) of the City of Vallejo Municipal Code empowers the Director of Emergency Services to make and issue rules and regulations on matters reasonably related to the protection of life and property as affected by any emergency proclaimed by the Director of Emergency Services or by the City Council.

NOW THEREFORE, IT IS HEREBY PROCLAIMED AND ORDERED as follows:

1. It is found by the Director of Emergency Services that the novel coronavirus has caused physical damage to property, including businesses, within the City of Vallejo.

2. Transient Occupancy Tax (TOT) in the City of Vallejo is hereby deferred as follows:

   a. The March 2020 TOT normally due on April 20, 2020 is now due by June 20, 2020. Reports of TOT due for March 2020 must still be submitted by April 20, 2020;

   b. The April 2020 TOT normally due on May 20, 2020 is now due by July 20, 2020. Reports of TOT due for April 2020 must still be submitted by May 20, 2020.

IT IS FURTHER ORDERED, that this order shall not apply to any other taxes, assessments or fees other than the Transient Occupancy Tax as set forth in Vallejo Municipal Code Chapter 3.19. All other taxes, assessments and fees remain due on the normal schedule.

IT IS FURTHER ORDERD that this order shall remain in full force and effect until the City Council determines that the Emergency proclaimed by the City on March 16, 2020 is over
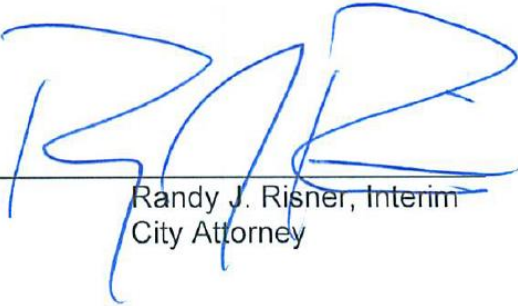
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IT IS FURTHER ORDERD that this order shall be presented to the City Council for ratification at the earliest possible time.

DATED: April 8, 2020

By:_____
Greg Nyhoff, Director of
Emergency Services

Approved as to Form:

Dated: April 8, 2020

By:_____
Randy J. Risner, Interim
City Attorney