

EXHIBIT A

ORDINANCE NO. 523

AN ORDINANCE OF THE CITY OF ADELANTO, SAN BERNARDINO
COUNTY, CALIFORNIA, ADOPTING A UTILITY USER TAX

The people of the City of Adelanto do ordain as follows:

Section 1. Chapter 3.70 entitled "Utility User Tax" is hereby added to the Adelanto Municipal Code to read in its entirety as follows:

Chapter 3.70 Utility User Tax

- 3.70.010. Authority and Purpose**
- 3.70.020. Tax Imposed**
- 3.70.030. Definitions**
- 3.70.040. Electricity User Tax**
- 3.70.050. Gas User Tax**
- 3.70.060. Communication Services User Tax**
- 3.70.070. Sewer Service User Tax**
- 3.70.080. Water User Tax**
- 3.70.090. Cable Television User Tax**
- 3.70.100. Actions to Collect**
- 3.70.110. Collection Procedures**
- 3.70.120. Tax Administrator**
- 3.70.130. Administrative Agreements**
- 3.70.140. Delinquency**
- 3.70.150. Interest and Penalties - Supplier**
- 3.70.160. Interest and Penalties - User**
- 3.70.170. Records**
- 3.70.180. Refunds**
- 3.70.190. Notice to Utilities**
- 3.70.200. Appeals**
- 3.70.210. PUC Jurisdiction**
- 3.70.220. Constitutional Exemptions**
- 3.70.230. Low Income Senior Discount**
- 3.70.240. Segregation of Nontaxable Charges**
- 3.70.250. Effective Date and Sunset**
- 3.70.260. Verification Audit**
- 3.70.270. Use of Funds**
- 3.70.280. Citizen Oversight**
- 3.70.290. Severability**
- 3.70.300. Potential Temporary Reduction Of Tax Rate**