



Transient Occupancy Tax Manual

City of West Sacramento Transient Occupancy Tax Manual

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Business License Information

The City of West Sacramento is proud to use [West Sacramento Citizen Access](#), a new system allowing e-filing of business license applications online, advanced search capabilities for existing licenses, and status updates of your application throughout the process. To submit or review an application online, you will need to register for a free Citizen Access Account.

If you have a current business license with the City of West Sacramento and information has changed (ownership, business name, etc.), please use the [Business License Change Form](#) to correct it. Please note that a change of address will require a new business license at the updated address.

If your business has closed, please complete the [Business License Closure Form](#) and send it to the Community Development Department so that your license may be deactivated.

City of West Sacramento
Community Development
1110 West Capitol Avenue, 2nd Floor
West Sacramento, CA 95691

buslic@cityofwestsacramento.org

Definitions:

“Local Applicant” is defined as having a physical location in West Sacramento.

“Out of Town Applicant” is defined as a business which has a physical location outside of West Sacramento, but which does business in West Sacramento.

Instructions for Registering a Hotel

West Sacramento Municipal Code 3.28.060

- A. Within thirty days after January 1, 1987, or within thirty days after commencing business, and annually thereafter, each operator of any hotel renting an occupancy to transients shall register such hotel with the Tax Administrator and obtain from him or her a "Transient Occupancy Registration Certificate" which shall at all times be posted in a conspicuous place on the premises. Such certificate, among other things, shall set forth the following information:
1. The name of the operator;
 2. The address of the hotel;
 3. The date upon which the certificate was issued; and
 4. A statement as follows:

This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Law by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting such tax to the Tax Administrator. This certificate shall not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department, or office of this City. This certificate shall not constitute a permit.

- B. Such certificate shall be non-assignable and nontransferable and shall be surrendered immediately to the Tax Administrator upon the cessation of business at the location named in the certificate, or upon the sale or transfer of the business. (Ord. 05-15 § 2(B) (part); Ord. 87-7 § 1(6))



Application for Certificate Registration

Transient Occupancy Tax

Pursuant to Municipal Code Chapter 3.28

Owner Name _____ Email Address _____

Business Name _____ Business License Number _____

Physical Address _____ Phone _____

Mailing Address _____

Total number of units on site _____ Total number of units available for rent _____

Type of Establishment:

Hotel Motel Resort Bed & Breakfast

Hosted Vacation Rental Non-Hosted Vacation Rental

Other _____

Ownership Type:

Corporation Partnership Sole Proprietor

Limited Liability Corporation Trust

Other _____

Partners, co-owners, co-trustees, or corporate officers

Name _____ Title _____ Address _____

Name _____ Title _____ Address _____

If owner does not operate business, operator or managing agent

Name and Title _____

Business Address _____ Phone _____

Persons authorized to sign tax return forms and verified signatures

Name _____ Title _____ Signature _____

Name _____ Title _____ Signature _____

CERTIFICATION: I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signed _____

Title _____

Owner, Partner, Agent or Officer, Trustee, etc.

Instructions for Completing a Transient Occupancy Tax Return

On the last day of month following the end of the quarter, each operator shall file a return to the City declaring the total rents charged and received and the amount of tax collected for transient occupancies for the quarter preceding the current month. A return will need to be filed even if total rents charged and received equal zero. At the time the return is filed, the full amount of the tax collected shall be remitted to the City. The return and remittance must be received by the last day of the calendar month following the preceding quarter. Postmarks will not be accepted. If the return is filed after the proper due date, the appropriate penalties and interest must be remitted with the return.

Example: A return for rents charged and received for January-March would need to be filed and TOT remitted to the City by April 30th.



City of West Sacramento
TAX RETURN
Transient Occupancy Tax
Pursuant to Municipal Code Chapter 3.28

Mail to:
City of West Sacramento
1110 West Capitol Ave., 1st Floor
West Sacramento, CA 95691-0986

[_____]

Certificate No.

[_____]

Period:
Due Date:

-
1. Total number of rooms _____ Total number of rooms available for rent _____
 2. Total receipts from room rentals; sequential receipt numbers from _____ to _____ \$ _____
 3. Exemptions for rooms occupied more than 30 days (attach exemption forms) \$ _____
 4. Taxable receipts (line 2 less line 3) \$ _____
 5. Amount of tax due (**12%** of line 4) \$ _____
 6. Penalties: 10% of amount of tax due (line 5) if paid within 30 days of delinquent date; 20% of amount of tax (line 5) due if paid more than 30 days after delinquent date \$ _____
 7. Interest: 1% of amount of tax due (line 5) for each month after delinquency date \$ _____
- Total (Tax + Penalties + Interest)** \$ _____

CERTIFICATION: I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signed _____
Print Name & Title _____
Email _____
Date _____

Return this form with remittance.

Instructions for Completing a Transient Occupancy Tax Exemption Request Form

A Transient Occupancy Tax Return must be completed quarterly and forwarded to the City of West Sacramento along with any Tax Exemption requests. An exemption must be claimed/requested at the time of payment (or before), under penalty of perjury by filing a City of West Sacramento Transient Occupancy Tax Certificate of Tax Exemption form. (Supporting documents must be provided.) Applicable exemptions considered are as follows:

- Any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax provided for in this chapter (federal or State of California officer or employee when on official business); or any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of federal law or international treaty (WSMC 3.28.040)



EXEMPTION CLAIM from TRANSIENT OCCUPANCY TAX

City of West Sacramento / City Code Section 3.28.040

The undersigned hereby claims exemption from the Transient Occupancy Tax:

Establishment Name _____

Establishment Address _____ City _____ State _____ Zip _____ Country _____

Establishment (Area Code) and Phone Number _____ Establishments Email Address _____

Name of Claimant _____ Title _____

Name of Federal/State Employer _____ Federal/State Department _____

Employer Address _____ City _____ State _____ Zip _____ Country _____

Purpose of Stay _____

Name of Supervisor _____ Supervisor's Email Address _____

Date(s) of Stay _____

Date(s) of occupancy during which you are engaged in business on behalf of your employer and are, therefore, claiming exemption from local taxation

The Claimant is entitled to an exemption based upon City of West Sacramento Code Section 3.28.040 which states:

- Any Federal or State of California officer or employee when on official business for which charges are paid by such government agency; or
- Any officer or employee of a foreign government, which officer or employee is exempt by reason of express provision of federal law or international treaty.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed:

on: _____, _____
Month Day Year

by: _____
Signature of Claimant Printed Name of Claimant

Keep original in Hotel/Motel files. Attach copy of this claim to the quarterly tax report submitted to the City of West Sacramento.

Common Guest Fees Subject to TOT

No-Show Fees

A No-Show Fee is charged when the potential guest breaches the contract entered into when the reservation was made. By giving the lodging provider a credit card number, the potential guest is authorizing the lodging facility to charge for rent for the period agreed as liquidated damages for a breach of contract. If the potential guest is charged “rent,” then the potential guest must also be charged Transient Occupancy Tax (TOT).

Attrition/Cancellation Fees for Group Booking

Same as No-Show Fees except that whereas these fees relate to an individual guest, Attrition Fees relate to an organization that has booked a series of “sleeping” rooms, meeting rooms, and food/beverage. The contract generally specifies that an Attrition Fee will be charged for any breach with specific liquidated damages. The ratio of sleeping accommodations to total services provided would be the percentage applied to the stated Attrition Fee, which would be subject to TOT.

Late Check-Out Fees

A fee charged to a guest who requests to stay later than the stated check-out time. The Fee directly relates to sleeping accommodations and is therefore considered rent and subject to TOT.

Extra Person Charges

Room rates are generally quoted for double occupancy and any guests exceeding that stated number would be subject to this extra charge. This charge directly relates to sleeping accommodations and is therefore considered rent and subject to TOT.

Resort Fees

These fees are an additional charge to guests that cover such things as Wi-Fi, use of swimming pool, gym, or any other guest service. If the fee is non-optional (if you don’t pay, you don’t get to stay), then it is just another name for rent, and is subject to TOT.

Cleaning Fees

These fees relate only to units rented by rental agencies.

These non-optional fees are charges to guests for cleaning the rented sleeping accommodations (single family homes, condominiums, or townhouses) owned by individuals. They are sometimes included in the quoted rental rate and would be subject to TOT. If, however, these fees are listed separately, they are still considered non-optional rent charges that are subject to TOT.

Surcharges

A surcharge would be a charge in addition to the usual rental payment and would include such items as an energy surcharge or an in-room safe charge. If these fees are non-optional, they are considered rent and subject to TOT.

Roll-Away Bed Charge

These charges are directly related to sleeping accommodations and are therefore deemed consideration paid for the privilege of occupancy and are subject to TOT.

Pet Fees

These fees are considered as a non-optional charge for the guest that agrees to pay this extra charge to have their pet stay in the room. If the guest does not agree to pay the charge, then he is not allowed to occupy the room; therefore, this fee is subject to TOT.

Common guest fees subject to TOT can be categorized as follows:

Directly related to sleeping accommodations:

- No-Show Fees
- Attrition/Cancellation Fees
- Late Check-Out Fees
- Extra Person Charges
- Roll-Away Bed Charges

Non-optional charges

- Resort fees
- Cleaning fees
- Surcharges
- Pet Fees

West Sacramento Municipal Code

Chapter 3.28 TRANSIENT OCCUPANCY TAX

3.28.010 Title.

This chapter shall be known as the “uniform transient occupancy tax law” of the city. (Ord. 87-7 § 1(1))

3.28.020 Definitions.

Solely for the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

“Calendar quarter” means a period of three consecutive calendar months commencing on the first day of each January, April, July and October.

“Hotel” means any structure or any portion of any structure, which is occupied, or intended or designed for occupancy, lodging or sleeping purposes. This definition includes, but is not limited to, any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof.

“Occupancy” means the use or possession, or the right to use or possession of any room, or portion thereof, in any hotel for lodging or sleeping purposes.

“Operator” means the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal or the managing agent, however, shall be considered to be compliance by both.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

“Rent” means the consideration charged, whether or not received, for the occupancy of space in a hotel, valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature, without any deduction therefrom whatsoever. Rent shall not include any charge subject to state sale and use tax.

“Tax administrator” means the city clerk, or designee.

“Transient” means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement of whatever nature, for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient if his or her actual total period of occupancy does not exceed thirty days. Unless days of occupancy or entitlement to occupancy by one person are consecutive without any break, then prior or subsequent periods of such occupancy or entitlement to

occupancy shall not be counted when determining whether a period exceeds the stated thirty calendar days. (Ord. 08-12 § 1; Ord. 98-4 § 2; Ord. 87-7 § 1(2))

3.28.030 Tax imposed.

For the privilege of occupancy in any hotel, each transient shall be subject to and shall pay a tax in the amount of twelve percent of the rent charged by the operator. Such tax shall constitute a debt owed by the transient to the city, which debt shall be extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator. (Ord. 04-8 § 3; Ord. 87-7 § 1(3))

3.28.040 Exemptions.

A. No tax shall be imposed upon:

1. Any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax provided for in this chapter; or
2. Any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of federal law or international treaty.

B. No exemption shall be granted except upon a claim therefor made at the time the rent is collected and under penalty of perjury upon a form prescribed by the tax administrator. (Ord. 98-4 § 3; Ord. 87-7 § 1(4))

3.28.050 Operator's duties.

A. Each operator shall collect the tax imposed by the provisions of this chapter to the same extent and at the same time as the rent is collected from every transient. All rents collected shall be recorded in a sequentially numbered manner such as pre-printed registration forms, or other sequentially numbered forms or logs approved by the tax administrator. Such forms or logs shall state separately the amount of the tax from the amount of the rent charged. Each transient shall receive a copy of the sequentially numbered form, other form or receipt with the sequential number as a receipt for payment from the operator. The original copies of the sequentially numbered forms or other forms or logs shall be retained by every operator as provided in Section 3.28.120 of this chapter. Any person failing to record all rents collected as provided in this section shall be subject to the penalties set forth in Section 3.28.150 of this chapter.

B. No operator of a hotel shall advertise in any manner, whether directly or indirectly, that the tax, or any part thereof, will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded, except in the manner provided in this chapter. (Ord. 98-4 § 4; Ord. 87-7 § 1(5))

3.28.060 Registration.

A. Within thirty days after January 1, 1987, or within thirty days after commencing business, and annually thereafter, each operator of any hotel renting an occupancy to transients shall register such hotel with the tax administrator and obtain from him or her a “Transient Occupancy Registration Certificate” which shall at all times be posted in a conspicuous place on the premises. Such certificate, among other things, shall set forth the following information:

1. The name of the operator;
2. The address of the hotel;
3. The date upon which the certificate was issued; and
4. A statement as follows:

This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Law by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting such tax to the Tax Administrator. This certificate shall not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including, but not limited to, those requiring a permit from any board, commission, department, or office of this City. This certificate shall not constitute a permit.

B. Such certificate shall be nonassignable and nontransferable and shall be surrendered immediately to the tax administrator upon the cessation of business at the location named in the certificate, or upon the sale or transfer of the business. (Ord. 05-15 § 2(B) (part); Ord. 87-7 § 1(6))

3.28.070 Reporting and remitting.

Each reporter shall, on or before either:

A. The last day of the month following the close of each calendar quarter; or

B. The last day of the month following the close of each calendar month, as determined by the tax administrator, make a return to the tax administrator, on forms provided by the administrator, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of tax collected shall be remitted to the tax administrator. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator. (Ord. 91-8 § 3(A); Ord. 87-7 § 1(7))

3.28.080 Penalties and interest.

A. Original Delinquencies. Any operator who fails to remit any tax imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten percent of the tax, in addition to the amount of the tax.

B. Continued Delinquencies. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty in the amount of ten percent of the tax, in addition to the amount of the tax and the ten-percent penalty first imposed.

C. Fraud. If the tax administrator determines that the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty in the amount of twenty-five percent of the amount of the tax shall be added thereto, in addition to the penalties set forth in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by the provisions of this chapter shall pay interest at the rate of one percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties and Interest Merged with Tax. Every penalty imposed, and such interest as accrues, pursuant to the provisions of this section shall become a part of the tax required to be paid by the provisions of this chapter. (Ord. 87-7 § 1(8))

3.28.090 Failure to collect and report tax—Determination by tax administrator.

If any operator fails or refuses to collect such tax and to make, within the time provided in this chapter, any report and remittance of such tax, or any portion thereof, required by the provisions of this chapter, then the tax administrator shall proceed in such manner as he or she may deem best to obtain the facts and information on which to base his or her estimate of the tax due. As soon as the tax administrator procures such facts and information as he or she is able to obtain upon which to base the assessment of any such tax imposed by the provisions of this chapter and payable by any operator who has failed or refused to collect the tax and to make such report and remittance, the tax administrator shall proceed to determine and assess against such operator the tax, interest and penalties provided for by the provisions of this chapter. In the event such determination is made, the tax administrator shall give notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his or her last known place of address. Such operator, within ten days after the service or mailing of such notice, may make an application in writing to the tax administrator for a hearing on the amount assessed. If an application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If such an application is made, the tax administrator shall give not less than five days' written notice in the manner prescribed in this section to the operator to show cause at a time and place fixed in such notice of why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this section of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen days, unless an appeal is filed as provided in Section 3.28.110. (Ord. 87-7 § 1(9))

3.28.100 Cessation of business.

Each operator shall notify the tax administrator at least ten days prior to the sale, transfer or cessation of business for any reason, and returns and remittances shall be due immediately upon the sale or cessation of business. (Ord. 87-7 § 1(10))

3.28.110 Appeals.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the city council by filing a notice of appeal with the city clerk within fifteen days after the service or mailing of the determination of the tax due. The council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to such operator at his or her last known place of address. The findings of the council shall be final and conclusive and shall be served upon the appellant in the manner prescribed in this chapter for the service of a notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice. (Ord. 87-7 § 1(11))

3.28.120 Operator to retain records for three years.

A. It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by the provisions of this chapter to keep and preserve, for a period of four years after the date any such tax is due and payable, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the city. Except as provided below, the tax administrator shall have the right to inspect such records at all reasonable times during regular business hours.

B. The tax administrator shall, whenever practicable, contact the operator prior to inspection and inform the operator of the reasons for the inspection.

C. Where required by state or federal law, a subpoena shall be obtained prior to an inspection conducted pursuant to this article, unless written consent to conduct such inspection is granted by the operator.

D. If the inspection is interfered with by the operator or a third party, the tax administrator shall have recourse to every remedy provided by law to perform the inspection authorized by this section. (Ord. 05-15 § 2(B) (part); Ord. 98-4 § 5: Ord. 87-7 § 1(12))

3.28.130 Refunds.

A. Whenever the amount of any tax, interest or penalty has been overpaid, or paid more than once, or erroneously or illegally collected or received by the city pursuant to the provisions of this chapter, such amount may be refunded, as provided in subsections B and C of this section, provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within three years after the date of payment. The claim shall be on forms furnished by the tax administrator.

B. Any operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the person from whom the tax has been collected was not a transient; provided, however, neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

C. A transient may obtain a refund of taxes overpaid, paid more than once, or erroneously or illegally collected or received by the city, by filing a claim in the manner provided in subsection A of this section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

D. No refund shall be paid pursuant to the provisions of this section unless the claimant establishes his or her right to a refund by written records showing entitlement thereto. (Ord. 87-7 § 1(13))

3.28.140 Actions to collect.

A. Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city, and any amount determined to be due to the city pursuant to Section 3.28.090 of this chapter shall be deemed a debt owed by the operator to the city.

B. All taxes, penalties and interest which are collected by operators pursuant to this chapter and held in trust for the account of the city, or determined to be due to the city pursuant to Section 3.28.090 of this chapter, and which remain delinquent as of June 30th of each year may be collected in the same manner as the general taxes for the city for the forthcoming fiscal year, as follows:

1. The city shall prepare a written report, which shall be filed with the city clerk. The report shall describe each parcel of real property for which there are any delinquencies in any taxes, penalties and interest held in trust for the city or determined to be due to the city pursuant to Section 3.28.090 of this chapter during the preceding year, and the amount of the delinquency.

2. The city clerk shall publish notice of the report's filing and of the time and place of hearing on the report, prior to the date set for the hearing. The notice shall be published at least once a week for two weeks. The city clerk shall also mail written notice of the report's filing to each property owner whose property or parcel is identified in the report setting forth individually each property and each of the taxes, penalties and interest due for that property.

3. At the time stated in the notice, the city council shall hear and consider all objections or protests, if any, to the report concerning the delinquencies. Thereafter, the city council may adopt, revise, change, reduce or modify any delinquency or overrule any or all objections thereto. The city council shall then make its determination on each delinquency identified in the report. The city council's determination shall be final.

4. Following the city council's hearing, on or before August 10th of each year, the city clerk shall file with the county auditor a copy of the report, signed by the city clerk, stating the city council has adopted the report. The city clerk shall request the county auditor to include the amount of the delinquencies on the bills for taxes levied against the properties identified in the report. (Ord. 05-15 § 2(B) (part); Ord. 91-8 § 3(B); Ord. 87-7 § 1(14))

3.28.145 Liens.

Delinquent taxes, penalties and interest may be immediately recorded as a lien with the county recorder and, after recordation, shall constitute a lien upon all real property owned or thereafter acquired by the hotel property owner and operator. The city may from time to time compile lists of such delinquent charges and record them with the county recorder as liens. The city shall include a statement to this effect on all certificates issued pursuant to Section 3.28.060. The failure to so state shall not invalidate the lien. (Ord. 91-8 § 2)