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**CITY OF HERMOSA BEACH  
DIRECTOR OF EMERGENCY SERVICES**

**EXECUTIVE ORDER NO. 2020-12**

**EMERGENCY EXECUTIVE ORDER OF THE CITY  
MANAGER/DIRECTOR OF EMERGENCY SERVICES OF  
THE CITY OF HERMOSA BEACH, CALIFORNIA,  
IMPLEMENTING EMERGENCY MEASURES TO  
TEMPORARILY DEFER PAYMENT OF CITY BUSINESS  
TAXES DURING THE COVID-19 PANDEMIC**

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**SECTION 1. RECITALS**

- A. All of the recitals in Hermosa Beach Director of Emergency Services Executive Order Nos. 2020-01, 2020-02, 2020-03, 2020-04, 2020-05, 2020-06, 2020-07, 2020-08, 2020-09, 2020-10 and 2020-11 remain in effect and incorporated herein by reference.
  - B. On March 15, 2020, City of Hermosa Beach (“City”) Mayor Mary Campbell, declared a local emergency to ensure an effective City response to a respiratory disease which has been named “COVID-19”. At a special meeting on March 16, 2020, the City Council adopted Resolution No. 20-7230, approving and ratifying the declaration of emergency.
  - C. As a result of state and local stay at home orders, a significant number of local businesses were forced to close. The rapid, immediate and unexpected loss of revenue from this unexpected closure is devastating to local businesses. By deferring payment of City business taxes, this Order will provide much needed financial relief to City businesses and assist in their economic recovery as they reopen.
  - D. This Order is necessary to temporarily suspend City of Hermosa Beach Municipal Code sections 5.04.190, 5.04.200 and 5.04.240 regarding City business taxes, to defer payment of City business taxes and waive any accrued penalties and interest for those business that have been adversely impacted by the COVID-19 Pandemic.
  - E. This Order is adopted pursuant to the City’s police powers and powers afforded to the City in time of national, state, county and local emergency during an unprecedented health pandemic, such powers being afforded by the State Constitution, State law, and the Section 2.56.060 of the Hermosa Beach Municipal Code to protect the peace, health, and safety of the public, and to protect life and property as affected by the emergency.
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1 **SECTION 2.**

2 The provisions of Hermosa Beach Municipal Code Sections 5.04.190, 5.04.200 and  
3 5.04.240 regarding City business taxes are hereby temporarily suspended to the extent they  
4 conflict with this Order, to allow for implementation of the following:

5 A. The business tax due and payable on and after March 31, 2020 shall be deferred and  
6 interest and penalties waived for any business that ceased all business operations between  
7 March 16 and 31, 2020, has been entirely closed and remains closed as of the date of this  
8 Order due to the COVID-19 pandemic.

9 B. Business taxes deferred pursuant to paragraph A above are deferred until the business  
10 resumes operation, at which time the tax due will be prorated until the business' next tax  
11 payment anniversary date.

12 C. In order to be eligible for the deferral provided for in paragraph A above, the business  
13 owner must sign a statement under penalty of perjury that provides dates of closure  
14 supported by documentation of the closure satisfactory to the City. If the foregoing  
15 statement is found to be untrue, the past due business tax, including penalties and interest,  
16 shall become payable immediately.

17 D. A business that is eligible for the deferral provided for in paragraph A and that paid a  
18 business tax on or after March 31, 2020 is entitled to and may apply to the City for a  
19 refund of the tax.

20 **SECTION 3. Severability**

21 If any section, subsection, sentence, clause, phrase or word of this Order is found to be  
22 unconstitutional or otherwise invalid by any court of competent jurisdiction, such decision  
23 shall not affect the remaining provisions of this Order.

24 **SECTION 4.**

25 Effective Date and Termination. This Order shall become effective immediately and shall  
26 continue until the earlier to occur of: (1) the conclusion of the local emergency; (2) its  
27 termination is ordered by the City Manager/Director of Emergency Services; or (3) it is duly  
28 terminated by the City Council. The Order may also be superseded by a duly enacted  
ordinance or order of the City Council expressly superseding this Order.

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**ORDERED** by the City Manager/Director of Emergency Service this 16th day of September 2020.

**ATTEST:**



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Suja Lowenthal, City Manager and  
Director of Emergency Services  
City of Hermosa Beach



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Eduardo Sarmiento, City Clerk