

FC. 1  
Contra  
Costa  
County

TO: BOARD OF SUPERVISORS

FROM: Finance Committee

DATE: July 28, 1992

SUBJECT: SPECIAL TAX FOR POLICE SERVICES

---

SPECIFIC REQUEST(S) OR RECOMMENDATION(S) & BACKGROUND AND JUSTIFICATION

RECOMMENDATIONS:

1. Amend the County policy on the establishment of special taxes for police services from subdivisions in East County to apply to the entire unincorporated area (P-6).
2. Direct the Community Development Department to implement the policy through conditions imposed during the land development process.
3. Direct the Sheriff's Department to monitor the revenues derived from the tax and recommend annually in a timely manner, to the Administrator's Office, adjustments and levies to be made pursuant to the ordinances.

BACKGROUND:

In 1987, the County Board of Supervisors adopted a policy and procedure authorizing the County to levy a special tax on new subdivisions for the purpose of augmenting police services in the East County unincorporated area. The tax cannot be imposed without a two thirds approval of the voters, who also establish a maximum tax amount. If the voters approve the tax, the Board of Supervisors, by a majority vote, annually levies the tax up to the voter approved maximum amount.

CONTINUED ON ATTACHMENT: ☐ YES

☐ RECOMMENDATION OF COUNTY ADMINISTRATOR

☐ APPROVE

*Tom Torlakson*

☐ RECOMMENDATION OF BOARD COMMITTEE

SIGNATURE:

*Tom Powers*

SIGNATURE(S): Tom Torlakson

Tom Powers

ACTION OF BOARD ON August 11, 1992

APPROVED AS RECOMMENDED ☒ OTHER ☒

Following comments of Guy Bjerke, representative of the Building Industry Association, the Board APPROVED Recommendations Nos. 1 and 3 as presented; APPROVED Recommendation No. 2 as amended to direct the Community Development Department to implement the policy through conditions imposed during the land development process to include special examination of an existing P Service Area and a determination to require the level of service as previously set for the area or some other course of action; also REQUESTED Community Development staff to communicate with the Build Industry Association on the implementation of the policy.

VOTE OF SUPERVISORS

UNANIMOUS (ABSENT \_\_\_\_\_)

AYES: I, V, IV NOES: II, III

ABSENT: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_

I HEREBY CERTIFY THAT THIS IS A TRUE  
AND CORRECT COPY OF AN ACTION TAKEN  
AND ENTERED ON THE MINUTES OF THE BOARD  
OF SUPERVISORS ON THE DATE SHOWN.

cc: Community Development  
Sheriff's Department  
Auditor  
County Clerk (Elections)  
County Administrator

ATTESTED August 11, 1992

PHIL BATCHELOR, CLERK OF THE BOARD OF  
SUPERVISORS AND COUNTY ADMINISTRATOR

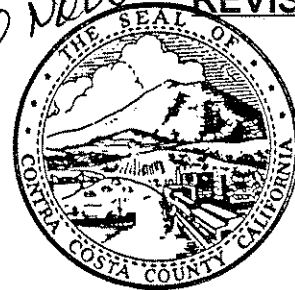
BY *J. D. Maglieri*, DEPUTY

Currently, special taxes are imposed on many subdivisions in East County ranging from \$100 to \$200. To date, none of the proceeds from the tax has been utilized to augment police services in the unincorporated area.

On June 15, 1992, the Finance Committee reviewed the County policy limiting the tax to East County. After discussion, the Committee determined that the County policy should be amended to apply to the entire unincorporated area of the County (P-6). Committee members were concerned with the impact of budget cuts on Sheriff's Patrol as well as concern for overall County tax equity.

Copy all & FFC  
DO NOW!

REVISED C.110



Contra  
Costa  
County

TO: BOARD OF SUPERVISORS

FROM: Finance Committee

15 AUG 21 AM 9:02

DATE: August 8, 1995

DEVELOPMENT DEPT

SUBJECT: MODIFICATION OF POLICE SERVICES TAX POLICY

**SPECIFIC REQUEST(S) OR RECOMMENDATION(S) & BACKGROUND AND JUSTIFICATION**

**RECOMMENDATION(S):**

1. AUTHORIZE the establishment of a one-time police services mitigation fee of \$1,000 per lot on minor subdivisions of four lots or less, effective March 28, 1995, to replace the current annual tax of \$225 per lot. This fee shall not apply to lots with existing occupied homes. The fee shall be collected when building permits are requested.
2. DIRECT the Sheriff's Department to establish a finding of capital needs pursuant to Government Code section 65913.8, prior to expending revenue from the mitigation fee.

**BACKGROUND/REASON(S) FOR RECOMMENDATION(S):**

On May 1, 1995, the Finance Committee considered whether to amend the special police service tax for every new subdivision in the unincorporated area. Currently, after a required election of the property owners, a tax of \$225 per home per year is assessed plus the costs for the election and special tax administration.

The Committee determined that minor subdivisions should be treated differently than major subdivisions of 5 or more lots given the high administrative costs for the revenue return. Subsequent research indicated that a one-time police services mitigation fee could be charged for capital and associated maintenance costs and not for financing police service operations. Prior to the expenditure of such fee revenue, the Sheriff would be required to establish a finding of capital needs pursuant to Government Code section 65913.8.

CONTINUED ON ATTACHMENT: ☒ YES SIGNATURE:

RECOMMENDATION OF COUNTY ADMINISTRATOR RECOMMENDATION OF BOARD COMMITTEE  
APPROVE OTHER

*Tom Torlakson*

SIGNATURE(S): Tom Torlakson

*Jeff Smith*  
Jeff Smith

ACTION OF BOARD ON August 8, 1995 APPROVED AS RECOMMENDED ☒ OTHER

**VOTE OF SUPERVISORS**

XUNANIMOUS (ABSENT \_\_\_\_\_)  
AYES: \_\_\_\_\_ NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_

Copies: Sheriff  
Community Development  
County Counsel  
Dick Kerr  
County Administrator

I HEREBY CERTIFY THAT THIS IS A  
TRUE AND CORRECT COPY OF AN  
ACTION TAKEN AND ENTERED  
ON MINUTES OF THE BOARD OF  
SUPERVISORS ON THE DATE SHOWN.

ATTESTED August 8, 1995  
PHIL BATCHELOR, CLERK OF  
THE BOARD OF SUPERVISORS  
AND COUNTY ADMINISTRATOR

BY *Jim Curren* DEPUTY