

ORDINANCE NO. 2018-29
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 2904
of County Service Area P-6

The Contra Costa County Board of Supervisors ORDAINS as follows:

ARTICLE I. PURPOSE AND INTENT. It is the purpose and intent of this Ordinance to authorize the levy of a tax on parcels of real property on the secured property tax roll of Contra Costa County that are within Zone 2904 of Contra Costa County Service Area No. P-6 in order to augment funding for police protection services.

This tax is a special tax within the meaning of Section 4 of Article XIII A of the California Constitution. Because the burden of this tax falls upon property, this tax also is a property tax, but this tax is not determined according to nor in any manner based upon the value of property; this tax is levied on a parcel and use of property basis. Insofar as not inconsistent with this Ordinance or with legislation authorizing special taxes and insofar as applicable to a property tax that is not based on value, such provisions of the California Revenue and Taxation Code and of Article XIII of the California Constitution as relate to *ad valorem* property taxes are intended to apply to the collection and administration of this tax (Article IV of this Ordinance), as authorized by law.

The revenues raised by this tax are to be used solely for the purposes of obtaining, furnishing, operating, and maintaining police protection equipment or apparatus, for paying the salaries and benefits of police protection personnel, and for such other police protection service expenses as are deemed necessary.

ARTICLE II. DEFINITIONS. The following definitions shall apply throughout the Ordinance:

1. "Parcel" means the land and any improvements thereon, designated by an assessor's parcel map and parcel number and carried on the secured property tax roll of Contra Costa County. For the purposes of the Ordinance, "parcel" does not include any land or improvements outside the boundaries of Zone 2904 of County Service Area P-6 nor any land or improvements owned by any governmental entity.

2. "Fiscal year" means the period of July 1 through the following June 30.

3. Contra Costa County Service Area P-6 Zone 2904 (hereinafter called "Zone") means that portion of unincorporated area of Contra Costa County located within the Zone's boundaries described and shown in Exhibits A and B attached hereto.

4. "Use Code" means the code number assigned by the Assessor of Contra Costa County in order to classify parcels according to use for *ad valorem* property tax purposes. A copy

of the Assessor's use code classifications chart is attached hereto as Exhibit C and incorporated herein.

5. "Consumer Price Index" means the Consumer Price Index for all Urban Consumers (CPI-U) for the San Francisco-Oakland-San Jose Area (1982-84=100) as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used in order to obtain substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised.

6. "Constant first year dollars" shall mean an actual dollar amount which, in years subsequent to the first fiscal year the tax is levied, shall have the same purchasing power as the base amount in first fiscal year dollars as measured by the Consumer Price Index. The base amount shall be the amount of tax per parcel as specified in Article III 1A herein. The adjustment from actual to constant dollars shall be made by use of the Consumer Price Index, as specified in Section III 1B herein.

ARTICLE III. AMOUNT AND LEVEL OF TAXES

1. The tax per year on each parcel in the Zone shall not exceed the amount applicable to the parcel as specified below.

A. For First Fiscal Year:

The tax per year for the first fiscal year (July 1, 2019 through June 30, 2020) shall be the Amount of Tax per Parcel for the Property Use Code Category as set forth in Exhibit D incorporated herein.

B. For Subsequent Fiscal Years:

In order to keep the tax on each parcel in constant first year dollars for each fiscal year subsequent to the first fiscal year, the tax per year shall be adjusted as set forth below to reflect any increase in the Consumer Price Index beyond the first fiscal year a tax is levied.

In July, the Board of Supervisors of Contra Costa County shall determine the amount of taxes to be levied upon the parcels in the Zone for the then current fiscal year as set forth below.

For each Property Use Category on Exhibit C, the tax per year on each parcel for each fiscal year subsequent to the first fiscal year shall be an amount determined as follows:

| | | | | |
|---|---|---|---|---|
| Tax Per Parcel For Then Current Fiscal Year | = | Tax Per Parcel For Previous Fiscal Year | X | (Consumer Price Index for April of Immediately <u>Preceding Fiscal Year</u>) (Consumer Price Index For the first Fiscal Year Of Levy) |
|---|---|---|---|---|

In no event shall the tax per parcel for any fiscal year be less than the amount established for the first fiscal year.

2. The taxes levied on each parcel pursuant to this Article shall be a charge upon the parcel and shall be due and collectible as set forth in Article IV, below. A complete listing of the amount of taxes on each Zone shall be maintained by the Sheriff-Coroner of the County of Contra Costa at Martinez, California, and be available for public inspection during the remainder of the fiscal year for which such taxes are levied.

ARTICLE IV. COLLECTION AND ADMINISTRATION.

1. Taxes as Liens Against the Property.

The amount of taxes for each parcel each year shall constitute a lien on such property, in accordance with Revenue and Taxation Code section 2187, and shall have the same effect as an *ad valorem* real property tax lien until fully paid.

2. Collection.

The taxes on each parcel shall be billed on the secured roll tax bills for *ad valorem* property taxes and shall be due the County of Contra Costa. Insofar as feasible and insofar as not inconsistent with this Ordinance, the taxes are to be collected in the same manner in which the County collects secured roll *ad valorem* property taxes. Insofar as feasible and insofar as not inconsistent with the Ordinance, the times and procedure regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens, and collection for secured roll *ad valorem* property taxes shall be applicable to the collection of this tax. Notwithstanding anything to the contrary in the foregoing, as to this tax: 1) the secured roll tax bills shall be the only notices required for this tax, and 2) the homeowner and veterans exemptions shall not be applicable because such exemptions are determined by dollar amount value.

3. Costs of Administration by the County.

The reasonable costs incurred by the County officers collecting and administering this tax shall be deducted from the collected taxes.

ARTICLE V. ACCOUNTABILITY MEASURES.

1. Account.

Upon the levy and collection of the tax authorized by this ordinance, an account shall be created into which the proceeds of the tax will be deposited. The proceeds of the tax authorized by this Ordinance shall be applied only to the specific purposes identified in this Ordinance.

2. Annual Report.

An annual report that complies with the requirements of Government Code section 50075.3 shall be filed with the Board of Supervisors of Contra Costa County no later than January 1 of each fiscal year in which the tax is levied.

ARTICLE V. SEVERABILITY CLAUSE

If any article, section, subsection, sentence, phrase of clause of this Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The voters of the Zone hereby declare that they would have adopted the remainder of the Ordinance, including each article, section, subsection, sentence phrase or clause, irrespective of the invalidity of any other article, section, subsection, sentence, phrase or clause.

ARTICLE VI. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting within Zone 2904 in an election to be held on February 12, 2019, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2019. Within 15 days of passage, this Ordinance shall be published once, with the names of the Supervisors voting for and against it, in the Contra Costa Times, a newspaper of general circulation published in this County.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors, County of Contra Costa, State of California, on December 11, 2018, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: DAVID J. TWA, Clerk of the Board of Supervisors and County Administrator

By: _____
Deputy

Chair of the Board of Supervisors

[SEAL]

EXHIBIT 'A'
POLICE SERVICE DISTRICT

REAL PROPERTY SITUATE IN THE UNINCORPORATED AREA OF CONTRA COSTA COUNTY, STATE OF CALIFORNIA BEING ALL OF RESULTANT LOT 1 CONVEYED TO MATTHEW LAWRENCE LOCATI, TRUSTEE OF THE MATTHEW LAWRENCE LOCATI REVOCABLE TRUST, DATED JULY 13, 1999, AS DESCRIBED IN THAT CERTAIN GRANT DEED RECORDED SEPTEMBER 17, 2015 AS DOCUMENT NO. 2015-0193180-00, OFFICIAL RECORDS OF CONTRA COSTA COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE MOST SOUTHEASTERLY CORNER OF SAID RESULTANT LOT 1, THENCE ALONG THE SOUTH LINE OF SAID RESULTANT LOT 1 THE FOLLOWING THREE (3) COURSES AND DISTANCES:

- 1) NORTH 88°11'32" WEST, FOR A DISTANCE OF 175.00 FEET,
- 2) NORTH 88°32'32" WEST, FOR A DISTANCE OF 432.60 FEET,
- 3) NORTH 88°21'34" WEST, FOR A DISTANCE OF 119.57 FEET TO THE MOST SOUTHWESTERLY CORNER OF SAID RESULTANT LOT 1, SAID POINT ALSO BEING ON THE EASTERLY RIGHT-OF-WAY LINE OF PLEASANT HILL ROAD;

THENCE, ALONG LAST SAID EASTERLY RIGHT-OF-WAY LINE AND THE WEST LINE OF SAID RESULTANT LOT 1 THE FOLLOWING SEVEN (7) COURSES AND DISTANCES:

- 1) NORTH 02°18'21" EAST, FOR A DISTANCE OF 174.41 FEET,
- 2) NORTH 23°17'32" EAST, FOR A DISTANCE OF 47.93 FEET,
- 3) NORTH 01°36'57" EAST, FOR A DISTANCE OF 307.13 FEET,
- 4) NORTH 23°04'21" EAST, FOR A DISTANCE OF 119.62 FEET,
- 5) NORTH 09°10'58" EAST, FOR A DISTANCE OF 87.13 FEET,
- 6) NORTH 51°29'27" EAST, FOR A DISTANCE OF 167.26 FEET,
- 7) NORTH 30°59'45" EAST, FOR A DISTANCE OF 81.92 FEET TO THE MOST NORTHWESTERLY CORNER OF SAID RESULTANT LOT 1, SAID POINT ALSO BEING ON THE CENTERLINE OF SHULGIN ROAD (40' WIDE PRIVATE ROAD);

THENCE, ALONG THE NORTH LINE OF SAID RESULTANT LOT 1 AND SAID CENTERLINE OF SHULGIN ROAD THE FOLLOWING SIX (6) COURSES AND DISTANCES:

- 1) SOUTH 67°52'32" EAST, FOR A DISTANCE OF 56.22 FEET,
- 2) SOUTH 41°19'47" EAST, FOR A DISTANCE OF 105.80 FEET,
- 3) SOUTH 73°29'53" EAST, FOR A DISTANCE OF 134.90 FEET,
- 4) SOUTH 58°58'40" EAST, FOR A DISTANCE OF 187.00 FEET,
- 5) SOUTH 44°14'30" EAST, FOR A DISTANCE OF 55.30 FEET,
- 6) SOUTH 23°38'32" EAST, FOR A DISTANCE OF 17.06 FEET TO THE MOST NORTHEASTERLY CORNER OF SAID RESULTANT LOT 1;

THENCE, ALONG THE EAST LINE OF SAID RESULTANT LOT 1 THE FOLLOWING SIX (6) COURSES AND DISTANCES:

- 1) SOUTH 43°48'28" WEST, FOR A DISTANCE OF 149.18 FEET,
- 2) SOUTH 22°08'16" EAST, FOR A DISTANCE OF 143.67 FEET,
- 3) SOUTH 38°14'01" EAST, FOR A DISTANCE OF 187.35 FEET,
- 4) SOUTH 56°44'19" WEST, FOR A DISTANCE OF 159.52 FEET,
- 5) SOUTH 25°43'22" WEST, FOR A DISTANCE OF 23.27 FEET,
- 6) SOUTH 31°14'32" EAST, FOR A DISTANCE OF 150.60 FEET TO THE **POINT OF BEGINNING**.

EXHIBIT 'A'
POLICE SERVICE DISTRICT

EXCEPTING THEREFROM THE FOLLOWING DESCRIBED PARCEL

REAL PROPERTY SITUATE IN THE UNINCORPORATED AREA OF CONTRA COSTA COUNTY, STATE OF CALIFORNIA BEING ALL OF PARCEL 1 CONVEYED TO PAMELA LOCATI, TRUSTEE OF THE R. AND P. LOCATI FAMILY TRUST DATED NOVEMBER 3, 2000, AS DESCRIBED IN THAT CERTAIN GRANT DEED RECORDED MARCH 9, 2016 AS DOCUMENT NO. 2016-0040271-00, OFFICIAL RECORDS OF CONTRA COSTA COUNTY, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE MOST SOUTHEASTERLY CORNER OF SAID PARCEL 1, FROM WHICH THE MOST SOUTHEASTERLY CORNER OF SAID RESULTANT LOT 1 BEARS SOUTH 56°01'55" EAST, FOR A DISTANCE OF 237.33 FEET;

THENCE, ALONG THE SOUTH LINE OF SAID PARCEL 1 THE FOLLOWING TWO (2) COURSES AND DISTANCES:

- 1) NORTH 78°45'38" WEST, FOR A DISTANCE OF 82.62 FEET,
- 2) NORTH 87°41'08" WEST, FOR A DISTANCE OF 110.06 FEET TO THE MOST SOUTHWESTERLY CORNER OF SAID PARCEL 1;

THENCE, ALONG THE WEST LINE OF SAID PARCEL 1 THE FOLLOWING FIVE (5) COURSES AND DISTANCES:

- 1) NORTH 01°04'09"E, FOR A DISTANCE OF 4.83 FEET,
- 2) ALONG THE ARC OF A CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 100.00 FEET, THROUGH A CENTRAL ANGLE OF 17°57'46", AN ARC LENGTH OF 31.35 FEET,
- 3) NORTH 16°53'37" WEST, FOR A DISTANCE OF 111.96 FEET,
- 4) NORTH 02°34'11" WEST, FOR A DISTANCE OF 60.37 FEET,
- 5) NORTH 20°19'09" EAST, FOR A DISTANCE OF 39.42 FEET TO THE MOST NORTHWESTERLY CORNER OF SAID PARCEL 1;

THENCE, ALONG THE NORTH LINE OF SAID PARCEL 1 SOUTH 89°04'35" EAST, FOR A DISTANCE OF 187.18 FEET TO THE MOST NORTHEASTERLY CORNER OF SAID PARCEL 1;

THENCE, ALONG THE EAST LINE OF SAID PARCEL 1 THE FOLLOWING TWO (2) COURSES AND DISTANCES:

- 1) SOUTH 10°11'03" EAST, FOR A DISTANCE OF 170.55 FEET,
- 2) SOUTH 00°20'36" WEST, FOR A DISTANCE OF 89.83 FEET TO THE **POINT OF BEGINNING**.

AFFECTING A PORTION OF ASSESSORS PARCEL NO'S. 169-150-007 & 169-150-008

ATTACHED HERETO A PLAT ENTITLED EXHIBIT 'B' FOR REFERENCE ONLY.

END OF DESCRIPTION

PREPARED BY:



VINCE J. D'ALO

LS 4210





DATE

EXHIBIT B

LEGEND

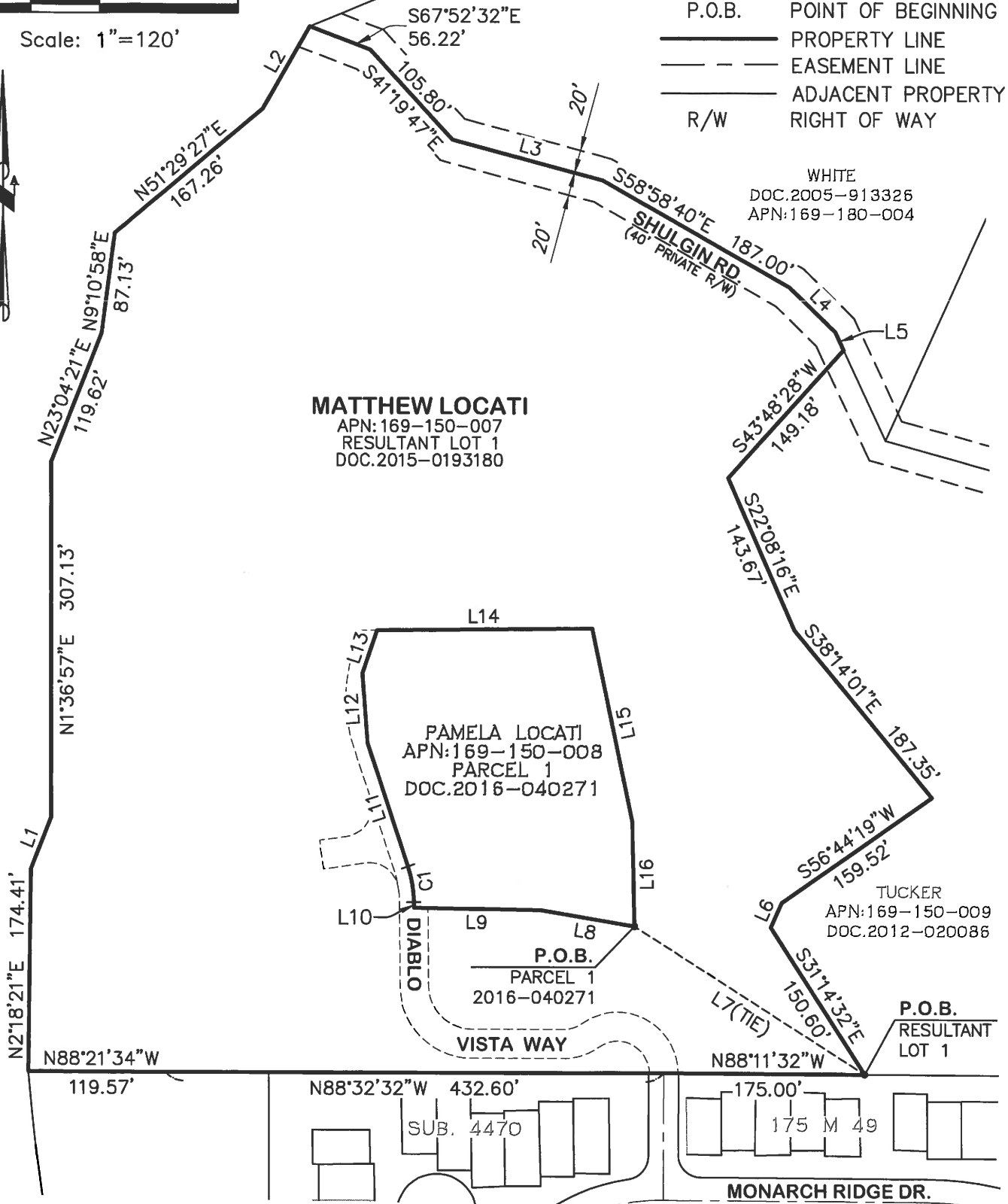
- P.O.B. POINT OF BEGINNING
- PROPERTY LINE
- - - EASEMENT LINE
- ADJACENT PROPERTY
- R/W RIGHT OF WAY

0' 60' 120' 240'

Scale: 1"=120'



PLEASANT HILL ROAD



WHITE
 DOC. 2005-913326
 APN: 169-180-004

DIABLO

P.O.B.
 PARCEL 1
 2016-040271

P.O.B.
 RESULTANT
 LOT 1

UNINCORPORATED

CONTRA COSTA COUNTY

CALIFORNIA



Planners
 Civil Engineers
 Surveyors

Aliquot Associates, Inc.
 1390 S. Main St. - Ste. 310
 Walnut Creek, CA 94596
 Telephone: (925) 476-2300
 Fax: (925) 476-2350

Subject POLICE SERVICE DISTRICT

Job No. 214039.00 Scale 1"=120'

By EB Date 9/05/2018 Chkd. M.HILL

SHEET 1 OF 2

Exhibit C Zone 2904

| REJECT AND CONFIRMATION CODES | | USE CODES | | | | | | | | | | RESPONSIBILITY CODES |
|--|---|--|--|--|--|---|--|---|-----------------------------------|--|--|----------------------|
| | | RESIDENTIAL | MULTIPLE | COMMERCIAL | COMMERCIAL | INDUSTRIAL | LAND | INSTITUTIONAL | MISCELLANEOUS | | | |
| REJECT CODES 0 Normal Sale 1 Sold Part of a Split 3 Sales With Other Parcels 4 Hidden Stamps 5 Investigate Sale 7 Restricted Sale 8 Assumption 9 No Exemption Change U Unrecorded Documents NOTE: Reject Codes 0 & 1 "Identify" sales. They do not reject them. Such sales (when confirmed) are used in statistics. Sales with other codes ARE rejected & do not enter into statistics. | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 1 | | | |
| | Vacant, Unbuildable | Vacant | Vacant Land | Boat Harbors (-4) | Vacant Land | Unassigned | Intermediate Care Facil. (Rehab, Skilled Nursing) (-7) | Mineral Rights (productive/non-productive) | Residential | | | |
| | 11 | 21 | 31 | 41 | 51 | 61 | 71 | 81 | 2 | | | |
| | Single Family 1 Res on 1 Site & Duets without Common Areas | Duplex | Commercial Stores (not Supermarkets) | Supermarkets (not in shopping centers) | Industrial Park (with structures) | Rural, Residential Improved 1A up to 10A | Churches | Private Roads | Multiple Residential | | | |
| | 12 | 22 | 32 | 42 | 52 | 62 | 72 | 82 | 3 | | | |
| | Single Family 1 Res on 2 or More Sites | Triplex | Small Grocery Stores (7-11, Mom & Pop, Quick-Stop) | Shopping Centers (all pcs incl vac for future shopping center) | Research and Development, with or without structures; flexible use | Rural, with or without Misc. Structures 1A up to 10A | Schools & Colleges (public or private, with or without improvements) | Pipelines and Canals | Commercial/Industrial | | | |
| | 13 | 23 | 33 | 43 | 53 | 63 | 73 | 83 | 4 | | | |
| | Single Family 2 or More Res on 1 or More Sites | Fourplex | Office Buildings | Financial Bldgs. (Ins. & Title Companies, Banks, S & L) | Light Industrial | Urban Acreage 10A up to 40A | Acute Care Hospitals, with or without imps | State Board Assessed Parcels | Commercial/Industrial | | | |
| | 14 | 24 | 34 | 44 | 54 | 64 | 74 | 84 | 5 | | | |
| | Single Family On other than Single Family Land | Combinations; e.g. Single and a Double, etc. | Medical; Dental | Motels, Hotels (-4) & Mobile Home Parks (-7) | Heavy Industrial (-5) Alpha | Urban Acreage 40A and over | Cemeteries (-7) & Mortuaries (-3) | Utilities, with or without bldgs (not assessed by SBE) | Commercial/Industrial | | | |
| | 15 | 25 | 35 | 45 | 55 | 65 | 75 | 85 | 6 | | | |
| | Miscellaneous Improvements, 1 Site | Apartments, 5-12 units, inclusive | Service Stations; Car Washes; Bulk Plants, Mini Lube | Theaters | Mini-Warehouse (Public Storage) | Orchards; Vineyards, Row Crops, Irrig. Past. 10A up to 40A | Fraternal and Service Organizations; Group Homes, Shelters | Public and Private Parking | Land | | | |
| | 16 | 26 | 36 | 46 | 56 | 66 | 76 | 86 | 7 | | | |
| | Misc. Imps. On 2 or More Sites; includes trees & vines | Apartments, 13-24 units, inclusive | Auto Repair | Drive-In Restaurants (Hamburger, Taco, etc) | Misc. Imps. Including T&V on Light or Heavy Industrial | Orchards; Vineyards, Row Crops, Irrig. Past. 40A & over | Residential Care Facil. (Congregate Housing, Assisted Living) (-7) | Taxable Municipally-Owned Property (Section 11) | Commercial/Industrial | | | |
| | 17 | 27 | 37 | 47 | 57 | 67 | 77 | 87 | 8 | | | |
| | Vacant, 1 Site (includes PUD sites) | Apartments, 25-59 units, inclusive | Community Facilities; Recreational; Swim Pool Assn. | Restaurants (not drive-in; inside service only) | Unassigned | Dry Farming, Farming, Grazing & Pasturing 10A up to 40A | Cultural Uses (Libraries, Museums) | Common Area pools in PUD's (Open Spaces, Rec. Facilities) | Residential (Unparcelized Condos) | | | |
| | 18 | 28 | 38 | 48 | 58 | 68 | 78 | 88 | (88-8 = Floating Homes) | | | |
| | Vacant, 2 or More Sites | Apartments, 60 units or more | Golf Courses | Multiple and Commercially Improved | Unassigned | Dry Farming, Farming, Grazing & Pasturing 40A & over | Parks and Playgrounds | Manufactured Hsing. (-4) Accessories, (-7) MH on local property tax | Residential (Unparcelized Condos) | | | |
| | 19 | 29 | 39 | 49 | 59 | 69 | 79 | 89 | 9 | | | |
| Single Family Res, Detached, w/Common Area (normal subdiv. type PUD); Duets w/Common Area | Attached PUD's, Cluster Homes, Co-ops, Condos, Townhouses, etc. (-1,-2) Single Fam. | Bowling Alleys | Auto Agencies | Pipeline Rights-Of-Way | Agricultural Preserves | Government-owned, with or without bldgs (Fed, State, County, City, SFBART, EBRPD) | Other; Split parcels in different tax code areas | Unassigned | | | | |
| 90 | | | | | | | 90 | Awaiting Assignment | | | | |

ORDINANCE NO. 2018-29 ZONE 2904

FOR FISCAL YEAR JULY 1, 2019, THROUGH JUNE 30, 2020

EXHIBIT D

| <u>PROPERTY USE CODE CATEGORY</u> | <u>EXPLANATION</u> | <u>ANNUAL TAX PER PARCEL</u> |
|--|---|---|
| 11 | Single Family Residence – 1 residence, 1 site | \$200 |
| 12 | Single Family Residence- 1 residence, 2 or more sites | \$200 |
| 13 | Single Family Residence- 2 residences on 1 or more sites | \$200 |
| 14 | Single Family Residence – other than single family land | \$200 |
| 15 | Misc. Improvements – 1 site | \$200 |
| 16 | Misc. Improvements – 2 or more sites | \$200 |
| 17 | Vacant – 1 site | \$100 |
| 18 | Vacant – 2 or more sites | \$100 |
| 19 | Single Family Residence - Det. w/common area | \$200 |
| 20 | Vacant – Multiple | \$100 |
| 21 | Duplex | \$200 |
| 22 | Triplex | \$200 |
| 23 | Fourplex | \$200 |
| 24 | Combination | \$200 |
| 25 | Apartments (5-12 units) | \$400 |
| 26 | Apartments (13-24 units) | \$400 |
| 27 | Apartments (25-59 units) | \$600 |

| | | |
|----|--|-------|
| 28 | Apartments (60+ units) | \$800 |
| 29 | Attached PUDs: Cluster Homes, Condos, Etc. | \$200 |
| 30 | Vacant – Commercial | \$100 |
| 31 | Commercial Stores – Not Supermarkets | \$600 |
| 32 | Small Grocery Stores (7-11, etc.) | \$600 |
| 33 | Office Buildings | \$400 |
| 34 | Medical, Dental | \$400 |
| 35 | Service Stations, Car Wash | \$400 |
| 36 | Garages | \$400 |
| 37 | Community Facilities (recreational, etc.) | \$800 |
| 38 | Golf Courses | \$400 |
| 39 | Bowling Alleys | \$400 |
| 40 | Boat Harbors | \$400 |
| 41 | Supermarkets (not shopping centers) | \$600 |
| 42 | Shopping Centers | \$800 |
| 43 | Financial Buildings (Ins., Title, Banks, S&L) | \$400 |
| 44 | Motels, Hotels & Mobile Home Parks | \$600 |
| 45 | Theaters | \$600 |
| 46 | Drive-In Theaters | \$400 |
| 47 | Restaurants (not drive-in) | \$400 |
| 48 | Multiple & Commercial | \$400 |

| | | |
|----|---|-------|
| 49 | New Car Agencies | \$400 |
| 50 | Vacant Land (not part of Ind. Park or P. & D.) | \$100 |
| 51 | Industrial Park | \$800 |
| 52 | Research & Development | \$400 |
| 53 | Light Industrial | \$400 |
| 54 | Heavy Industrial | \$400 |
| 55 | Mini Warehouses (public storage) | \$600 |
| 56 | Misc. Improvements | \$400 |
| 61 | Rural, Res. Improvement 1A-10A | \$200 |
| 62 | Rural, W/or w/o Structure 1A-10A | \$200 |
| 70 | Convalescent Hospitals/Rest Homes | \$400 |
| 73 | Hospitals | \$400 |
| 74 | Cemeteries/Mortuaries | \$400 |
| 75 | Fraternal & Service Organizations | \$400 |
| 76 | Retirement Housing Complex | \$600 |
| 78 | Parks & Playgrounds | \$800 |
| 85 | Public & Private Parking | \$400 |
| 87 | Common Area | \$400 |
| 88 | Mobile Homes | \$200 |
| 89 | Other (split parcels in different tax code areas) | \$200 |
| 99 | Awaiting Assignment | \$200 |