

## **ORDINANCE NO. 2019-02**

(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)  
Authorizing a Special Tax for Police Protection Services in County Service Area P-5

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 Contra Costa County Service Area No. P-5 in order to augment funding for police protection.

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 this 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 this Ordinance, parcel does not include any land or improvements outside the boundaries of County Service Area P-5 nor any land or improvements owned by any governmental agency.

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

3.      “Contra Costa County Service Area P-5” (hereinafter called “Service Area”) means that portion of the unincorporated area of Contra Costa County located within the Service Area’s boundaries.

4. “Commercial recreational” use means a use of property where dues and/or fees are paid in order to use a recreational facility. Property used for commercial recreational purposes includes, but is not limited to, (a) parcels with private recreational facilities such as golf courses, swimming pools and clubs; and (b) privately owned common areas that serve or support such facilities, including private roads.

### ARTICLE III. AMOUNT AND LEVY OF TAXES.

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

a. Parcels not used for commercial recreational purposes.

Except as provided in Article III.1.b. below, the tax on each parcel in the Service Area shall be a maximum of \$470 for each fiscal year. Prior to the end of each July, the Board of Supervisors of Contra Costa County shall levy taxes upon the parcels in the Service Area for the then current fiscal year in amounts not exceeding the above-listed maximum per parcel.

b. Parcels used for commercial recreational purposes.

The tax on each parcel in the Service Area used for commercial recreational purposes shall be a maximum of \$932 for each fiscal year. Prior to the end of each July, the Board of Supervisors of Contra Costa County shall levy taxes upon the parcels in the Service Area for the then current fiscal year in amounts not exceeding the above-listed maximum per parcel.

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 parcel 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 this Ordinance, the times and procedure regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens, and collections 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 homeowners and veterans exemptions shall not be applicable because such exemptions are determined by dollar amount of 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 VI. 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 within the Service Area hereby declare that they would have adopted the remainder of this 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 VII.    EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting within the Service Area in an election to be held on May 7, 2019, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2019. This Ordinance supercedes Ordinance 2000-38 in its entirety to allow the leveraging of the increased amount of taxes commencing July 1, 2019.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors, County of Contra Costa, State of California, on January 22, 2019, 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]

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