

**ORDINANCE NO. 2021-01**  
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)  
Authorizing a Special Tax for Police Protection Services in Zone B, County Service Area P-2

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 B of Contra Costa County Service Area No. P-2 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 Zone B of County Service Area P-2 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. "Zone" means Zone B of County Service Area P-2, which is in the Alamo area.
4. "Ad valorem property taxes" or "ad valorem real property taxes" means taxes imposed pursuant to Division 1, Property Taxation, of the Revenue and Taxation Code of California on secured roll real property subject to being sold for delinquency of such taxes.

5. “Residential” means parcels assigned the following use codes by the Assessor of Contra Costa County for ad valorem property tax purposes: 11, 12, 13, 14, 15, 16, 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 61, 88.

6. “Commercial/Industrial/Institutional” means parcels assigned the following use codes by the Assessor of Contra Costa County for ad valorem property tax purposes: 31, 32, 33, 34, 35, 36, 37, 39, 41, 42, 43, 44, 45, 46, 47, 49, 51, 52, 53, 54, 70, 74, 75, 83, 84, 85.

7. “Use Code” means the code number assigned by the Assessor of Contra Costa County in order to classify parcels according to their use for ad valorem property tax purposes.

A copy of the Assessor's use code classification chart is attached hereto as Appendix A and incorporated herein.

ARTICLE III. AMOUNT AND LEVY 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:

| <u>Property Use Category</u>           | <u>Amount of Tax Per Parcel</u> |
|--|---------------------------------|
| 1. Residential                         | \$ 67                           |
| 2. Commercial/Industrial/Institutional | 200                             |

2. In July of each year, 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 in amounts not exceeding the above listed maximums per parcel.

3. 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 Clerk of the Board of Supervisors of the County of Contra Costa 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 or 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 Zone 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 Zone in an election to be held on May 4, 2021, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2021. If confirmed by the voters, this Ordinance supersedes Ordinance No. 81-16 in its entirety.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors, County of Contra Costa, State of California, on February 2, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: MONICA NINO, Clerk of the  
Board of Supervisors and County  
Administrator

By: \_\_\_\_\_  
Deputy

\_\_\_\_\_ Chair of the Board of Supervisors

[SEAL]

ATTACHMENT: APPENDIX A

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**APPENDIX A**  
**to Ord. No. 2021-01**

| REJECT AND CONFIRMATION CODES   | USE CODES   |   |  |   |   |  |   |  | RESPONSIBILITY CODES  |
|---|---|---|--|---|---|--|---|--|---|
|   | RESIDENTIAL   | MULTIPLE  | COMMERCIAL   | COMMERCIAL  | INDUSTRIAL  | LAND   | INSTITUTIONAL   | MISCELLANEOUS  |   |
| REJECT CODES  | 10  | 20  | 30   | 40  | 50  | 60   | 70  | 80   | 1<br>Residential  |
|   | Vacant, Unbuildable   | Vacant  | Vacant Land  | Boat Harbors  | Vacant Land   | Unassigned   | Intermediate Care Facility (Rehab, Skilled Nursing) (-7)                          | Mineral Rights (productive/non-productive)                             |   |
| 0 Good Sale (can be used as comparable)   | 11 Single Family  | 21  | 31   | 41  | 51  | 61   | 71  | 81   | 2<br>Multiple Residential   |
| 1 Sold Part of a Split  | 1 Res on 1 site, with or w/o MINOR Common Area  | Duplex  | Commercial Stores (not Supermarkets)                 | Supermarkets (not in shopping centers)                                | Industrial Park (with structures)                               | Rural, Residential Improved 1A up to 10A                   | Churches  | Private Roads  |   |
| 3 Sales With Other Parcels  | 12 Single Family  | 22  | 32   | 42  | 52  | 62   | 72  | 82   | 3<br>Commercial/ Industrial   |
| 4 Hidden Stamps   | 1 Res on 2 or more sites  | Triplex   | Small Grocery Stores (7-11, Mom & Pop, Quick-Stop)   | Shopping Centers (all parcels incl vacant for future shopping center) | Research and Development, with or w/o 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   |   |
| 5 Investigate Sale (cannot be used as comparable)   | 13 Single Family  | 23  | 33   | 43  | 53  | 63   | 73  | 83   | 4<br>Commercial/ Industrial   |
| 7 Restricted Sale   | 2 or more Res on 1 or more site   | 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   |   |
| 8 Assumption  | 14 Single Family  | 24  | 34   | 44  | 54  | 64   | 74  | 84   | 5<br>Commercial/ Industrial   |
| 9 No Exemption Change   | 1 Res 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)                 |   |
| U Unrecorded Documents  | 15  | 25  | 35   | 45  | 55  | 65   | 75  | 85   | 6<br>Land   |
| NOTE: Reject Codes 0, 1, & 4 "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. | Miscellaneous Improvements, 1 or more site, incl. trees & vines                                   | 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   |   |
| CONFIRMATION CODES  | 16 Single Family  | 26  | 36   | 46  | 56  | 66   | 76  | 86   | 7<br>Commercial/ Industrial   |
|   | Attached Res, Townhouses, Duets   | Apartments, 13-24 units, inclusive                          | Auto Repair  | Drive-In Restaurants (Hamburger, Taco, etc)                           | Misc. Imps including trees & vines 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)                        |   |
| Q = PCOR Received<br>C = SQ Received<br>A = ADJ<br>R = SQ Requested<br>X = SVP (Sales Verification Program)   | 17  | 27  | 37   | 47  | 57  | 67   | 77  | 87   | 8<br>Residential (Unparcelized Condos)<br><br>(88-8 = Floating Homes) |
|   | 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 pcls in PUD's (Open Space, Recreational Facilities)        |   |
| Q = PCOR Received<br>C = SQ Received<br>A = ADJ<br>R = SQ Requested<br>X = SVP (Sales Verification Program)   | 18  | 28  | 38   | 48  | 58  | 68   | 78  | 88   | 9<br>Unassigned   |
|   | Vacant, 2 or more sites   | Apartments, 60 units or more                                | Golf Courses   | Multiple and Commercial; miscellaneously improved                     | Unassigned  | Dry Farming, Farming, Grazing & Pasturing 40A & over       | Parks and Playgrounds   | Manufactured Home Accessories (-4) In Park (-7)<br>Floating Homes (-8) |   |
| Q = PCOR Received<br>C = SQ Received<br>A = ADJ<br>R = SQ Requested<br>X = SVP (Sales Verification Program)   | 19 Single Family  | 29  | 39   | 49  | 59  | 69   | 79  | 89   | 9<br>Unassigned   |
|   | Detached Res, with MAJOR Common Area (pool, tennis, clubhouse, or other amenities), Cluster Homes | Condominiums, Cooperatives (-1 Single Family) (-2 Rossmoor) | 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                       |   |
|   |   |   |  |   |   |  |   | 90<br>Unassigned   |   |