

ORDINANCE NO. 2021-29
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 214
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 214 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 214 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 214 (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 of 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, 2022 through June 30, 2023) 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 214 in an election to be held on December 7, 2021, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2022. 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 October 5, 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]

EXHIBIT "A"

LEGAL DESCRIPTION

All that certain real property situate in the City of Pittsburg, County of Contra Costa, State of California, described as follows:

All of *PARCEL ONE* and *PARCEL TWO* as described in *Grant Deed* recorded November 13, 2020 as Record Series No. 2020-0274086, Contra Costa County Records, further described as follows:

Beginning at the southeast corner of said *PARCEL TWO (2020-0274086)*, also being a point on the westerly right-of-way line of Bella Monte Avenue; thence from said **Point of Beginning**, leaving last said right-of-way line and along the southerly boundary line of said *PARCEL TWO (2020-0274086)* North 90°00'00" West, 136.55 feet to the southwest corner of said *PARCEL TWO (2020-0274086)*; thence North 0°56'00" East, 200.02 feet to the northwest corner of said *PARCEL ONE (2020-0274086)* and a point on the southerly right-of-way line of Pullman Avenue; thence along the northerly boundary line of said *PARCEL ONE (2020-0274086)* and the southerly right-of-way line of Pullman Avenue South 89°43'00" East, 133.29 feet to a point on the westerly right-of-way line of Bella Monte Avenue; thence leaving the southerly right-of-way line of Pullman Avenue and along the westerly right-of-way line of Bella Monte Avenue South 0°00'00" East, 199.33 feet to the southeast corner of last said *PARCEL TWO (2020-0274086)* and the **Point of Beginning** of this description.

Containing an area of 26,939 Sq. Ft. more or less.



4/27/2021

LUIS TRUST
 096-050-016
 2007-0321638

SCALE 1" = 50'



52'
 49.28'

PULLMAN AVENUE

NEBRIAGA
 096-020-131
 2016-0129426
 31

THEBODEAU
 096-020-132
 2006-0191342
 32

IH4
 096-020-133
 2014-0136529
 33

TAYLOR
 096-020-134
 2020-0180429
 34

MENG
 096-020-135
 2020-0010575
 35

KHAN
 096-020-136
 2011-0045827
 36

SUBD 8703 BAY POINT INFILL RESIDENTIAL 458 M 47

S89°43'00"E 133.29'

PARCEL ONE
 2020-0274086

FORECAST LAND
 INVESTMENT LLC

PARCEL TWO
 2020-0274086

P.O.B.

N90°00'00"W 136.55'

N0°56'00"E 200.02'

S0°00'00"E 199.33'

50'

BELLA MONTE AVENUE

GIBSON AVENUE

52'

WEI
 096-020-168
 2012-0166338
 68

WILLIAMS
 096-020-169
 2017-0236181
 69

LEGEND

- BOUNDARY LINE
- LOT LINE
- P.O.B. POINT OF BEGINNING



Bellecci & Associates, inc.

Civil Engineering • Land Surveying

2290 Diamond Boulevard, Suite 100 Concord, CA 94520
 Phone (925) 885-4569 Fax (925) 885-4838

DATE: 04/27/2021

SCALE: 1" = 50'

PROJECT NO.: 20077

SHEET 1 OF 1

EXHIBIT B

| 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 Vacant, Unbuildable | 20 Vacant | 30 Vacant Land | 40 Boat Harbors (-4) | 50 Vacant Land | 60 Unassigned | 70 Intermediate Care Facil. (Rehab, Skilled Nursing) (-7) | 80 Mineral Rights (productive/non-productive) | 1 Residential |
| | 11 Single Family 1 Res on 1 Site & Duets without Common Areas | 21 Duplex | 31 Commercial Stores (not Supermarkets) | 41 Supermarkets (not in shopping centers) | 51 Industrial Park (with structures) | 61 Rural, Residential Improved 1A up to 10A | 71 Churches | 81 Private Roads | 2 Multiple Residential |
| | 12 Single Family 1 Res on 2 or More Sites | 22 Triplex | 32 Small Grocery Stores (7-11, Mom & Pop, Quick-Stop) | 42 Shopping Centers (all pcls incl vac for future shopping center) | 52 Research and Development, with or without structures; flexible use | 62 Rural, with or without Misc. Structures 1A up to 10A | 72 Schools & Colleges (public or private, with or without improvements) | 82 Pipelines and Canals | 3 Commercial/Industrial |
| | 13 Single Family 2 or More Res on 1 or More Sites | 23 Fourplex | 33 Office Buildings | 43 Financial Bldgs. (Ins. & Title Companies, Banks, S & L) | 53 Light Industrial | 63 Urban Acreage 10A up to 40A | 73 Acute Care Hospitals, with or without imp | 83 State Board Assessed Parcels | 4 Commercial/Industrial |
| | 14 Single Family On other than Single Family Land | 24 Combinations; e.g., Single and a Double, etc. | 34 Medical; Dental | 44 Motels, Hotels (-4) & Mobile Home Parks (-7) | 54 Heavy Industrial (-5) Alpha | 64 Urban Acreage 40A and over | 74 Cemeteries (-7) & Mortuaries (-3) | 84 Utilities, with or without bldgs (not assessed by SBE) | 5 Commercial/Industrial |
| | 15 Miscellaneous Improvements, 1 Site | 25 Apartments, 5-12 units, inclusive | 35 Service Stations; Car Washes; Bulk Plants, Mini Lube | 45 Theaters | 55 Mini-Warehouse (Public Storage) | 65 Orchards, Vineyards, Row Crops, Irrig. Past. 10A up to 40A | 75 Fraternal and Service Organizations; Group Homes, Shelters | 85 Public and Private Parking | 6 Land |
| | 16 Misc. Imps. On 2 or More Sites; includes trees & vines | 26 Apartments, 13-24 units, inclusive | 36 Auto Repair | 46 Drive-In Restaurants (Hamburger, Taco, etc) | 56 Misc. Imps. including T&V on Light or Heavy Industrial | 66 Orchards, Vineyards, Row Crops, Irrig. Past. 40A & over | 76 Residential Care Facil. (Congregate Housing, Assisted Living) (-7) | 86 Taxable Municipally-Owned Property (Section 11) | 7 Commercial/Industrial |
| | 17 Vacant, 1 Site (includes PUD sites) | 27 Apartments, 25-59 units, inclusive | 37 Community Facilities; Recreational; Swim Pool Assn. | 47 Restaurants (not drive-in; inside service only) | 57 Unassigned | 67 Dry Farming, Farming, Grazing & Pasturing 10A up to 40A | 77 Cultural Uses (Libraries, Museums) | 87 Common Area pcls in PUD's (Open Spaces, Rec. Facilities) | 8 Residential (Unparcelized Condos) |
| | 18 Vacant, 2 or More Sites | 28 Apartments, 60 units or more | 38 Golf Courses | 48 Multiple and Commercial; Miscellaneously Improved | 58 Unassigned | 68 Dry Farming, Farming, Grazing & Pasturing 40A & over | 78 Parks and Playgrounds | 88 Manufactured Hsng. (-4) Accessories, (-7) MH on local property tax Floating Homes (-8) | (88-8 = Floating Homes) |
| | CONFIRMATION CODES Q = PCOR Received C = SQ Received A = ADJ R = SQ Requested X = SVP (Sales Verification Program) | 19 Single Family Res, Detached, w/Common Area (normal subdiv. type PUD); Duets w/Common Area | 29 Attached PUD's, Cluster Homes, Co-ops, Condos, Townhouses, etc. (-1,-2) Single Fam. | 39 Bowling Alleys | 49 Auto Agencies | 59 Pipeline Rights-Of-Way | 69 Agricultural Preserves | 79 Government-owned, with or without bldgs (Fed, State, County, City, SFBART, EBRPD) | 89 Other; Split parcels in different tax code areas |
| | | | | | | | 90 Awaiting Assignment | | |

ORDINANCE NO. 2021-29 ZONE 214

FOR FISCAL YEAR JULY 1, 2022, THROUGH JUNE 30, 2023

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 |