

ORDINANCE NO. 2021-27  
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)  
Authorizing a Special Tax for Police Protection Services in Zone 3114  
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 3114 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 3114 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 3114 (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)
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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 3114 in an election to be held on December 14, 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 12, 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]

APRIL 22, 2021  
JOB NO. 2676-000

**EXHIBIT A  
LEGAL DESCRIPTION  
SUBDIVISION 8920  
APN 426-030-070 AND 426-030-071  
CONTRA COSTA COUNT, CALIFORNIA**

THE LAND REFERRED TO IS SITUATED IN THE UNINCORPORATED AREA OF THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

THE PARCEL OF LAND LYING WITHIN THE BOUNDARIES OF THAT CERTAIN MAP ENTITLED "MAP REVERTING TO ACREAGE", FILED SEPTEMBER 11, 2015, IN THE OFFICE OF THE RECORDER OF CONTRA COSTA COUNTY, IN BOOK 526 OF MAPS, AT PAGE 1, CONTRA COSTA COUNTY RECORDS.

ATTACHED HERETO IS A PLAT TO ACCOMPANY LEGAL DESCRIPTION (EXHIBIT B), AND BY THIS REFERENCE MADE A PART HEREOF.

**END DESCRIPTION**



MARK H. WEHBER, P.L.S.  
L.S. NO. 7960





REJECT AND CONFIRMATION CODES	USE CODES								RESPONSIBILITY CODES
	RESIDENTIAL	MULTIPLE	COMMERCIAL	COMMERCIAL	INDUSTRIAL	LAND	INSTITUTIONAL	MISCELLANEOUS	
<b>REJECT CODES</b> 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 Residential  2 Multiple Residential  3 Commercial/Industrial  4 Commercial/Industrial  5 Commercial/Industrial  6 Land  7 Commercial/Industrial  8 Residential (Unparcelized Condos) (88-8 = Floating Homes)  9 Unassigned
	Vacant, Unbuildable	Vacant	Vacant Land	Boat Harbors (-4)	Vacant Land	Unassigned	Intermediate Care Facil. (Rehab, Skilled Nursing) (-7)	Mineral Rights (productive/non-productive)	
	11	21	31	41	51	61	71	81	
	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	
	12	22	32	42	52	62	72	82	
	Single Family 1 Res on 2 or More Sites	Triplex	Small Grocery Stores (7-11, Mom & Pop, Quick-Stop)	Shopping Centers (all pcls 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	
	13	23	33	43	53	63	73	83	
	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 withoutimps	State Board Assessed Parcels	
	14	24	34	44	54	64	74	84	
	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)	
	15	25	35	45	55	65	75	85	
	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	
	16	26	36	46	56	66	76	86	
	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)	
	17	27	37	47	57	67	77	87	
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 Spaces, Rec. Facilities)		
<b>CONFIRMATION CODES</b>	18	28	38	48	58	68	78	88	
Q = PCOR Received C = SQ Received A = ADJ R = SQ Requested X = SVP (Sales Verification Program)	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 Hsng. (-4) Accessories, (-7) MH on local property tax Floating Homes (-8)	
	19	29	39	49	59	69	79	89	
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		
						90	Awaiting Assignment		

ORDINANCE NO. 2021-27 ZONE 3114

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

**EXHIBIT D**

<b><u>PROPERTY USE CODE CATEGORY</u></b>	<b><u>EXPLANATION</u></b>	<b><u>ANNUAL TAX PER PARCEL</u></b>
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