

ORDINANCE NO. 2022-24

Ordinance Levying Special Taxes Within the County  
of Contra Costa Community Facilities District No. 2022-1  
(Contra Costa Centre Area – Park Maintenance)

The Contra Costa County Board of Supervisors ordains as follows:

SECTION I. BACKGROUND.

- A. On May 24, 2022, this Board of Supervisors (the "Board") of the County of Contra Costa (the "County") adopted Resolution No. 2022/173 (the "Resolution of Intention"), stating its intention to establish the County of Contra Costa Community Facilities District No. 2022-1 (Contra Costa Centre Area – Park Maintenance) (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, Section 53311 et seq. of the California Government Code (the "Law"), to levy a special tax to fund certain services (the "Services"), and identifying territory to be initially included in the CFD and territory that may be annexed to the CFD in the future (the "Future Annexation Area").
- B. On July 12, 2022, in accordance with the Resolution of Intention and the Law, the Board held a noticed public hearing regarding the CFD and the levy of special taxes on property within the CFD to provide for the costs of the Services, and with respect to the Future Annexation Area. At the public hearing, all persons desiring to be heard on all matters pertaining to the formation of the CFD and the levy of the special taxes were heard, substantial evidence was presented and considered by this Board, and a full and fair hearing was held.
- C. Upon conclusion of the hearing, the Board adopted Resolution No. 2022/243 (the "Resolution of Formation"), to form the CFD and authorize the levy of a special tax on property within the CFD (the "Special Tax"), and Resolution No. 2022/244, calling for an election on the proposition of levying a special tax and establishing an appropriations limit for the CFD.
- D. On July 12, 2022, an election was held for the CFD in which the sole eligible elector approved the propositions, and the Board adopted Resolution No. 2022/245, to declare the results of the election.

SECTION II. LEVY OF SPECIAL TAX. The Board hereby authorizes and levies the Special Tax within the CFD, pursuant to the Law, in accordance with the rate and method of apportionment of the Special Tax as approved by the Resolution of Formation (the "Rate and Method of Apportionment") The special taxes are hereby levied commencing in fiscal year

2022-23 on each parcel of "Developed Property" (as defined in the Rate and Method of Apportionment), and in each fiscal year thereafter.

SECTION III. DETERMINATION OF SPECIAL TAX RATE. The Auditor-Controller of the County, working with the Deputy Director of Public Works of the County, is hereby authorized and directed each fiscal year to determine, or to cause to be determined, the specific special tax rate and amount to be levied for each parcel of real property within the CFD, in the manner and as provided in the Rate and Method of Apportionment.

SECTION IV. EXEMPT PROPERTIES. Properties or entities of the State, federal, or local governments shall be exempt from any levy of the Special Tax to the extent set forth in the Rate and Method of Apportionment. In no event shall the Special Tax be levied on any parcel within the CFD in excess of the maximum tax specified in the Rate and Method of Apportionment.

SECTION V. USE OF SPECIAL TAXES. All of the collections of the Special Tax shall be used as provided for in the Law and in the Resolution of Formation, including the payment of costs of providing the Services, and the costs incurred by the County in administering the CFD and levying and collecting the Special Tax.

SECTION VI. COLLECTION ON TAX ROLL. The Special Tax shall be collected from time to time as necessary to meet the financial obligations of the CFD on the secured real property tax roll in the same manner as ordinary ad valorem taxes are collected. The Special Tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. In addition, the provisions of Section 53356.1 of the California Government Code shall apply to delinquent Special Tax payments. The Auditor-Controller of the County, working with the Deputy Director of Public Works of the County, is hereby authorized and directed to take all actions necessary in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be levied and collected in sufficient amounts and at the times necessary to satisfy the financial obligations of the CFD in each fiscal year. Notwithstanding the foregoing, the Auditor-Controller of the County, working with the Deputy Director of Public Works of the County, may collect or cause to be collected one or more installments of the Special Tax on any one or more parcels in the CFD by means of direct billing of the property owners within the CFD if, in the judgment of the Auditor-Controller of the County, working with the Deputy Director of Public Works of the County, such means of collection will reduce the administrative burden in administering the CFD or is otherwise appropriate in the circumstances. In such event, the Special Tax shall become delinquent if not paid when due as set forth in any such respective billing to the applicable property owners.

SECTION VII. ACCOUNTABILITY. Under Section 50075.1 of the Government Code, the following accountability provision shall apply to the Special Tax: (a) the provision of funding

for the Services, the incidental costs thereof and of the administration of the CFD, all as described in the Resolution of Formation, shall constitute the specific purposes of the Special Tax; (b) the proceeds of the Special Tax shall be applied only to the specific purposes identified in (a) above; (c) the Auditor-Controller of the County shall create or cause to be created a special account into which the proceeds of the Special Tax shall be deposited; and (d) the Director of Public Works of the County, or his or her designee, is directed to prepare and provide an annual report to the Board as required by Section 50075.3 of the Government Code.

SECTION VIII. SEVERABILITY. If for any reason any portion of this Ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel within the CFD, by a Court of competent jurisdiction, the balance of this Ordinance, and the application of the Special Tax to the remaining parcels within the CFD, shall not be affected.

SECTION IX. EFFECTIVE DATE. This ordinance becomes effective 30 days after passage. 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 published in this County.

PASSED on August 2, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

\_\_\_\_\_  
Board Chair

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

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