

ORDINANCE NO. 2022-11
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 506
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 506 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 506 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 506 (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, 2023 through June 30, 2024) 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 by 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:

$$\begin{array}{l}
 \text{Tax Per Parcel} \\
 \text{For Then Current} \\
 \text{Fiscal Year}
 \end{array}
 =
 \begin{array}{l}
 \text{Tax Per Parcel} \\
 \text{For Previous} \\
 \text{Fiscal Year}
 \end{array}
 \times
 \begin{array}{l}
 \text{(Consumer Price Index} \\
 \text{for April of Immediately} \\
 \text{Preceding Fiscal Year)} \\
 \text{(Consumer Price Index} \\
 \text{For the first Fiscal Year} \\
 \text{Of Levy)}
 \end{array}$$

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 506 in an election to be held on October 18, 2022, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2023. 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 August 16, 2022, 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"
DESCRIPTION**

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE UNINCORPORATED TERRITORY OF CONTRA COSTA COUNTY, STATE OF CALIFORNIA, BEING ALL OF PARCELS ONE THROUGH ELEVEN DESCRIBED AS DESCRIBED IN DOCUMENT NO. 2005-0070061, CONTRA COSTA COUNTY RECORDS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL ONE:

BEING A PORTION OF THE SOUTHEAST ONE-QUARTER OF SECTION 23, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

ALL THAT CERTAIN LAND LYING EASTERLY OF THE EASTERLY LINE OF THAT CERTAIN 66.0 FOOT WIDE PARCEL OF LAND DESCRIBED IN DEED TO THE POINT OF TIMBER COMPANY, RECORDED DECEMBER 1, 1903, IN BOOK 101 OF DEEDS, AT PAGE 321; CONTRA COSTA COUNTY RECORDS AND SOUTHERLY OF THE SOUTHERLY LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN DEED TO P. GAMBETTA, ET UX, RECORDED SEPTEMBER 28, 1959, IN BOOK 3462 OF OFFICIAL RECORDS, AT PAGE 83, CONTRA COSTA COUNTY RECORDS, DESCRIBED AS FOLLOWS:

COMMENCING AT A POINT ON THE SOUTH LINE OF THE SOUTHEAST ONE-QUARTER OF SAID SECTION 23 (THE BEARING OF THE SOUTH LINE OF SECTION 23, TAKEN AS SOUTH 89° 40' EAST, FOR THE BASIS OF THIS DESCRIPTION); SAID POINT LYING SOUTH 89° 40' EAST, 1811.86 FEET FROM A BOLT AND WASHER MARKING THE SOUTHWEST CORNER OF SAID SOUTHEAST ONE-QUARTER OF SECTION 23, SAID POINT ALSO BEING A POINT IN THE WESTERLY LINE OF SAID 66 FOOT WIDE PARCEL (101 D 321); THENCE ALONG SAID WESTERLY LINE, NORTH 0° 23' 30" WEST, 331.76 FEET TO A POINT IN THE MEAN WATER LINE OF KELLOGG CREEK, SAID POINT BEING THE TRUE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL OF LAND; THENCE CONTINUING ALONG THE WESTERLY LINE OF SAID 66 FOOT WIDE PARCEL (101 D 321) NORTH 0° 23' 30" WEST, 204.95 FEET, NORTH 14° 32' 30" EAST, 457.38 FEET, NORTH 4° 39' 30" WEST, 204.50 FEET, NORTH 12° 34' 30" WEST, 264.0 FEET AND CONTINUING ALONG SAID WESTERLY LINE OF 66 FOOT WIDE PARCEL (101 D 321) NORTH 37° 34' 30" EAST, 223.76 FEET TO A POINT IN THE SOUTH LINE OF THAT CERTAIN 24.13 ACRE PARCEL OF LAND DESCRIBED IN DEED TO BALFOUR-GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912, IN BOOK 186 OF DEEDS, AT PAGE 38; THENCE ALONG SAID SOUTH LINE SOUTH 89° 38' 30" EAST, 24.86 FEET TO AN IRON MONUMENT IN THE WESTERLY LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED IN DEED TO P. GAMBETTA, ET UX, RECORDED SEPTEMBER 28, 1959, IN BOOK 3462, OFFICIAL RECORDS, AT PAGE 83; THENCE ALONG THE EXTERIOR LINE OF SAID GAMBETTA PARCEL (3462 OFFICIAL RECORDS 83) THE FOLLOWING COURSES SOUTH 50° 11' 30" EAST, 13.20 FEET; SOUTH 42° 27' 30" EAST, 232.32 FEET AND NORTH 72° 02' 30" EAST, 19.17 FEET, TO A POINT IN THE MEAN WATER LINES OF KELLOGG CREEK; THENCE ALONG SAID KELLOGG CREEK, THE FOLLOWING COURSES SOUTH 34° 31' 35" WEST, 42.99 FEET; SOUTH 29° 23' 45" WEST, 130.07 FEET; SOUTH 27° 54' 35" WEST, 147.78 FEET; SOUTH 7° 38' 50" WEST, 106.18 FEET; SOUTH 18° 01' 35" WEST, 140.12 FEET; SOUTH 15° 24' 55" WEST, 360.0 FEET; AND CONTINUING ALONG SAID KELLOGG CREEK, SOUTH 16° 54' 40" WEST, 258.83 FEET TO THE TRUE POINT OF BEGINNING.

EXCEPTING FROM PARCEL ONE:

- 1) SEE EXCEPTION B FOLLOWING PARCEL TEN.
- 2) SEE EXCEPTION FOLLOWING PARCEL ELEVEN HEREIN.

PARCEL TWO:

BEING A PORTION OF THE SOUTHEAST ONE-QUARTER OF SECTION 23, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, BEING ALL THAT LAND LYING SOUTHERLY AND EASTERLY OF THE EASTERLY LINE OF THAT CERTAIN PARCEL OF LAND DESCRIBED AS PARCEL ONE IN SAID DEED TO P. GAMBETTA, ET UX, RECORDED SEPTEMBER 28, 1959, IN BOOK 3462 OF OFFICIAL RECORDS, AT PAGE 83, LYING WESTERLY OF THE MEAN WATER LINE OF KELLOGG CREEK, SAID LINE BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE EASTERLY TERMINUS OF THAT CERTAIN COURSE DESCRIBED AS SOUTH 82° 21' 30" WEST, 100.32 FEET IN THAT CERTAIN PARCEL OF LAND DESCRIBED AS PARCEL ONE IN SAID DEED TO P. GAMBETTA (3462 OFFICIAL RECORDS 83); THENCE FROM SAID POINT OF BEGINNING, ALONG THE EASTERLY AND SOUTHERLY LINE OF SAID GAMBETTA PARCEL (3462 OFFICIAL RECORDS 83) SOUTH 82° 21' 30" WEST, 100.32 FEET, AND SOUTH 18° 50' 30" EAST, 27.72 FEET.

EXCEPTING FROM PARCEL TWO:

- 1) SEE EXCEPTION FOLLOWING PARCEL ELEVEN HEREIN.
- 2) SEE EXCEPTION B FOLLOWING PARCEL TEN.

PARCEL THREE:

BEING A PORTION OF THE SOUTHEAST ONE-QUARTER OF SECTION 23, AND THE SOUTHWEST ONE-QUARTER OF SECTION 24, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE EAST LINE OF SAID SOUTHWEST ONE-QUARTER OF SECTION 24 AT THE NORTHEAST CORNER OF THAT PARCEL OF LAND DESCRIBED AS PARCEL 5-C IN THE DEED FROM FRANK A. WEST, ET UX, TO WEST WILHOIT COMPANY RECORDED DECEMBER 17, 1908, IN BOOK 138 OF DEEDS, AT PAGE 578; THENCE FROM SAID POINT OF BEGINNING (THE BEARING OF THE SOUTH LINE OF SAID SOUTHEAST ONE-QUARTER OF SECTION 23, TAKEN AS SOUTH 89° 40' EAST, FOR THE BASIS OF THIS DESCRIPTION) ALONG THE NORTH LINE OF SAID WEST-WILHOIT PARCEL, SOUTH 82° 26' WEST, 2947.57 FEET; SOUTH 7° 38' 30" EAST, 44.88 FEET; SOUTH 82° 21' 30" WEST, 100.32 FEET TO THE EXTERIOR LINE OF THE PARCEL OF LAND DESCRIBED AS PARCEL ONE IN DEED TO ISIDOR LIPMAN, ET AL, RECORDED APRIL 21, 1876 IN BOOK 30 OF DEEDS AT PAGE 303; THENCE CONTINUING ALONG THE EXTERIOR LINE OF SAID LIPMAN PARCEL, AS FOLLOWS: SOUTH 18° 50' 30" EAST, 27.72 FEET; SOUTH 14° 39' 30" WEST, 304.26 FEET; SOUTH 72° 02' 30" WEST, 36.30 FEET; NORTH 42° 27' 30" WEST, 232.32 FEET; NORTH 50° 11' 30" WEST, 279.18 FEET; NORTH 32° 36' 30" WEST, 199.98 FEET; NORTH 57° 23' 30" EAST, 66.01 FEET; SOUTH 64° 07' 30" EAST, 124.08 FEET; NORTH 77° 50' 30" EAST, 341.88 FEET; SOUTH 30° 25' 30" EAST, 111.54 FEET; SOUTH 80° 31' 30" EAST, 43.56 FEET; NORTH 89° 04' 30" EAST, 41.58 FEET, CONTINUING ALONG THE EXTERIOR LINE OF PARCEL ONE AND ALONG THE EXTERIOR LINE OF PARCEL TWO DESCRIBED IN SAID DEED TO I. LIPMAN, ET AL (30 DEEDS 303) NORTH 71° 09' 30" EAST, 1319.34 FEET; NORTH 74° 23' 30" EAST, 141.24 FEET; NORTH 80° 16' 30" EAST, 207.90 FEET; NORTH 83° 17' 30" EAST, 165.66 FEET; NORTH 85° 52' 30" EAST, 1215.42 FEET TO A POINT IN THE EAST LINE OF SAID SOUTHWEST ONE-QUARTER OF SECTION 24; THENCE SOUTH 0° 19' 30" WEST, ALONG SAID EAST LINE TO THE POINT OF BEGINNING.

EXCEPTING FROM PARCEL THREE:

(A) THAT PARCEL OF LAND DESCRIBED IN THE DEED FROM POINT OF TIMBER LANDING COMPANY TO THE BALFOUR GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912 IN BOOK 186 OF DEEDS AT PAGE 36.

(B) THE PARCEL OF LAND CONVEYED IN THE DEED TO VERONICA DEVELOPMENT CORPORATION, RECORDED FEBRUARY 5, 1973, IN BOOK 6857, OFFICIAL RECORDS, PAGE 132, CONTRA COSTA COUNTY.

(C) THE PARCEL OF LAND CONVEYED BY THE GRANT DEED TO DISCOVERY BAY, A CALIFORNIA CORPORATION, RECORDED FEBRUARY 5, 1973 IN BOOK 6857, OFFICIAL RECORDS, PAGE 134, CONTRA COSTA COUNTY.

(D) SEE EXCEPTION B FOLLOWING PARCEL TEN.

(E) ANY PORTION THEREOF LYING WITHIN THE PARCELS OF LAND DESCRIBED AS PARCELS ONE AND TWO IN PARAGRAPH 6 OF THE "MODIFIED DECREE QUIETING TITLE AFTER DECISION ON APPEAL" SUPERIOR COURT OF THE STATE OF CALIFORNIA, IN AND FOR THE COUNTY OF CONTRA COSTA, CASE NO. 94907, PETER J. GAMBETTA, ET AL, PLAINTIFF VS. FRED PEZZI, ET AL, FILED SEPTEMBER 2, 1971, RECORDED SEPTEMBER 7, 1971, BOOK 6471, PAGE 712, SERIES NO. 76485, OFFICIAL RECORDS.

PARCEL FOUR:

THAT CERTAIN PARCEL OF LAND 66.0 FEET IN WIDTH THE WEST LINE OF SAID 66.0 FEET WIDE PARCEL BEING DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE SOUTH LINE OF SAID SOUTHEAST ONE-QUARTER OF SECTION 23, (THE BEARING OF THE SOUTH LINE OF SECTION 23, TAKEN AS SOUTH 89° 40' EAST, FOR THE BASIS OF THIS DESCRIPTION) SAID POINT OF BEGINNING BEING SOUTH 89° 40' EAST, 1811.86 FEET FROM A BOLT MARKING THE SOUTHWEST CORNER OF SAID SOUTHEAST ONE QUARTER OF SECTION 23; THENCE FROM SAID POINT OF BEGINNING; NORTH 0° 23' 38" WEST, 536.71 FEET; THENCE NORTH 14° 32' 30" EAST, 457.38 FEET; THENCE NORTH 4° 39' 30" WEST, 204.60 FEET; THENCE NORTH 12° 34' 30" WEST, 264.0 FEET; THENCE NORTH 37° 34' 30" EAST, 239.58 FEET TO A POINT IN THE EXTERIOR BOUNDARY OF THAT PARCEL OF LAND DESCRIBED AS PARCEL ONE TO ISIDOR LIPMAN, ET AL, RECORDED APRIL 21, 1876 IN BOOK 30 OF DEEDS AT PAGE 303.

THE ABOVE DESCRIBED PARCEL BEING THE SAME AS THAT PARCEL OF LAND DESCRIBED AS PARCEL 4 IN THE DEED TO POINT OF TIMBER LANDING COMPANY, RECORDED DECEMBER 1, 1903 IN BOOK 101 OF DEEDS, AT PAGE 321.

EXCEPTING FROM PARCEL FOUR:

(A) THAT PORTION THEREOF LYING WITHIN THE PARCEL OF LAND DESCRIBED IN THE GRANT DEED TO DISCOVERY BAY CORPORATION, RECORDED JUNE 19, 1972 IN BOOK 6677, OFFICIAL RECORDS, PAGE 161, CONTRA COSTA COUNTY.

(B) THAT PORTION THEREOF LYING WITHIN THE PARCEL OF LAND DESCRIBED IN THE DEED TO BALFOUR GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912, BOOK 186 OF DEEDS, PAGE 38.

(C) SEE EXCEPTION B FOLLOWING PARCEL TEN.

(D) SEE EXCEPTION FOLLOWING PARCEL ELEVEN HEREIN.

PARCEL FIVE:

PORTION OF THE SOUTHEAST ¼ OF SECTION 23, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE SOUTH LINE OF SAID SOUTHEAST ¼, DISTANT THEREON SOUTH 89° 01' 30" EAST 850 FEET FROM THE WEST LINE OF SAID SOUTHEAST ¼; THENCE FROM SAID POINT OF BEGINNING SOUTH 89° 01' 30" EAST ALONG SAID SOUTH LINE 961.86 FEET TO THE WEST LINE OF THE PARCEL OF LAND FOURTHLY DESCRIBED IN THE DEED TO POINT OF TIMBER LANDING COMPANY, RECORDED DECEMBER 1, 1903, IN BOOK 101 OF DEEDS, PAGE 321; THENCE ALONG THE WEST LINE OF SAID FOURTHLY DESCRIBED PARCEL AS FOLLOWS: NORTH 0° 15' EAST 536.71 FEET; NORTH 15° 11' EAST 457.38 FEET NORTH 4° 01' WEST 204 FEET; NORTH 11° 56' WEST 264 FEET, AND NORTH 38° 13' EAST 223.76 FEET TO THE SOUTH LINE OF THE 24.13 ACRE PARCEL OF LAND DESCRIBED IN THE DEED TO BALFOUR GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912 IN BOOK 186 OF DEEDS, PAGE 38; THENCE ALONG THE SOUTH LINE OF SAID 24.13 ACRE PARCEL NORTH 89° 00' WEST 203.50 FEET; AND NORTH 64° 05' WEST 1016.36 FEET TO A POINT WHICH BEARS NORTH 1° 00' EAST FROM THE POINT OF BEGINNING; THENCE SOUTH 1° 00' WEST 2048.02 FEET TO THE POINT OF BEGINNING.

EXCEPTING FROM PARCEL FIVE:

(A) SEE EXCEPTION B FOLLOWING PARCEL TEN.

(B) ANY PORTION THEREOF LYING WITHIN THE PARCELS OF LAND DESCRIBED AS PARCELS ONE AND TWO IN PARAGRAPH 6 OF THE "MODIFIED DECREE QUIETING TITLE AFTER DECISION ON APPEAL" SUPERIOR COURT OF THE STATE OF CALIFORNIA, IN AND FOR THE COUNTY OF CONTRA COSTA, CASE NO. 94907, PETER J. GAMBETTA, ET AL, PLAINTIFF VS. FRED PEZZI, ET AL, FILED SEPTEMBER 2, 1971, RECORDED SEPTEMBER 7, 1971, BOOK 6471, PAGE 712, SERIES NO. 76485, OFFICIAL RECORDS.

(C) ANY PORTION THEREOF CONVEYED IN THE DEED FROM PETER J. GAMBETTA, ET UX, TO DISCOVERY BAY CORPORATION, DATED MAY 1, 1972, RECORDED JUNE 19, 1972, BOOK 6677, PAGE 161, SERIES NO. 55507, OFFICIAL RECORDS.

PARCEL SIX:

PORTION OF THE SOUTHEAST ¼ OF SECTION 23, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING ON THE SOUTH LINE OF SAID SOUTHEAST ¼, AT THE WEST LINE OF THE PARCEL OF LAND DESCRIBED AS PARCEL ONE IN THE DEED TO PETER J. GAMBETTA, ET UX, RECORDED MARCH 3, 1965, BOOK 4815, OFFICIAL RECORDS, PAGE 121; THENCE FROM SAID POINT OF BEGINNING, NORTH 89° 01' 30" WEST, ALONG SAID SOUTH LINE 850 FEET TO THE WEST LINE OF SAID SOUTHEAST ¼; THENCE NORTH 1° EAST, ALONG SAID WEST LINE TO A POINT WHICH BEARS SOUTH 1° WEST, 208.71 FEET FROM THE SOUTH LINE OF THE 24.13 ACRE PARCEL OF LAND DESCRIBED IN THE DEED TO BALFOUR GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912, BOOK 186, DEEDS, PAGE 38; THENCE SOUTH 64° 05' EAST, 230.15 FEET; THENCE NORTH 1° EAST, 208.71 FEET TO THE SOUTH LINE OF SAID 24.13

ACRE PARCEL; THENCE SOUTH 64° 05' EAST, ALONG SAID SOUTH LINE, 707.09 FEET TO THE WEST LINE OF SAID GAMBETTA PARCEL; THENCE SOUTH 1° WEST, ALONG SAID WEST LINE 2048.02 FEET TO THE POINT OF BEGINNING.

PARCEL SEVEN:

PORTION OF THE SOUTHEAST ¼ OF SECTION 23, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING ON THE WEST LINE OF SAID SOUTHEAST ¼ AT THE SOUTH LINE OF THE 24.13 ACRE PARCEL OF LAND DESCRIBED IN THE DEED TO BALFOUR GUTHRIE INVESTMENT COMPANY, RECORDED AUGUST 10, 1912, BOOK 186, DEEDS, PAGE 38; THENCE FROM SAID POINT OF BEGINNING, SOUTH 64° 05' EAST, ALONG SAID SOUTH LINE, 230.15 FEET; THENCE SOUTH 1° WEST, 208.71 FEET; THENCE NORTH 64° 05' WEST, 230.15 FEET TO THE WEST LINE OF SAID SOUTHEAST ¼; THENCE NORTH 1° EAST, ALONG SAID WEST LINE, 208.71 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL EIGHT:

SWAMP AND OVERFLOW LAND SURVEY NO. 416, BEING THE SOUTHWEST ¼ OF THE NORTHEAST ¼, THE EAST ½ OF THE SOUTHWEST ¼ AND THE WEST ½ OF THE SOUTHEAST ¼ OF SECTION 26, THE WEST ½ OF THE NORTHEAST ¼, THE EAST ½ OF THE NORTHWEST ¼ AND THE NORTHWEST ¼ OF THE SOUTHEAST ¼ OF SECTION 35, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT A POST MARKED "U.S.4.", BEING THE NORTHEAST CORNER OF THE SOUTHWEST ¼ OF THE NORTHEAST ¼ OF SAID SECTION 26; THENCE FROM SAID POINT OF BEGINNING WEST, 20 CHAINS TO POST "U.S.5."; THENCE SOUTH ALONG THE CENTER LINE OF SAID SECTION 26, 20 CHAINS TO THE CENTER OF SAID SECTION 26; THENCE WEST 20 CHAINS TO POST "U.S.7."; THENCE SOUTH ALONG THE SEGREGATION LINES, 80 CHAINS TO POST "U.S.8."; THENCE EAST 20 CHAINS TO POST "U.S.9.", BEING THE CENTER OF SAID SECTION 35; THENCE SOUTH 20 CHAINS TO POST "U.S.10."; THENCE EAST 20 CHAINS TO POST "U.S.11."; THENCE NORTH 120 CHAINS TO THE POINT OF BEGINNING.

EXCEPTING FROM PARCEL EIGHT:

(A) ANY PORTION THEREOF LYING SOUTH OF THE EAST-WEST MID SECTION LINE OF SAID SECTION 26, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN.

(B) SEE EXCEPTION B FOLLOWING PARCEL TEN HEREIN.

PARCEL NINE:

PORTION OF THE EAST ½ OF THE NORTHEAST ¼ OF SECTION 26, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT A BOLT AND WASHER MARKING THE NORTHWEST CORNER OF THE EAST ½ OF THE NORTHEAST ¼ OF SECTION 26; THENCE ALONG THE NORTH LINE OF SAID NORTHEAST ¼ OF SECTION 26, SOUTH 89° 40' EAST, 402.84 FEET TO A POINT IN THE

EASTERLY BANK OF KELLOGG CREEK; THENCE ALONG SAID EASTERLY BANK, SOUTH 14° 20' 40" WEST, 43.36 FEET; SOUTH 15° 04' 55" WEST, 600.21 FEET; SOUTH 15° 16' 35" WEST 300 FEET; SOUTH 15° 40' 20" WEST, 489.23 FEET AND CONTINUING ALONG SAID EASTERLY BANK, SOUTH 33° 00' WEST, 56.98 FEET TO A POINT IN THE WEST LINE OF THE EAST ½ OF SAID NORTHEAST ¼ OF SECTION 26; THENCE ALONG LAST SAID WEST LINE, NORTH 0° 15' 12" EAST, 1432.13 FEET TO THE POINT OF BEGINNING.

EXCEPTING FROM PARCEL NINE:

(A) SEE EXCEPTION B FOLLOWING PARCEL TEN HEREIN.

(B) SEE EXCEPTION FOLLOWING PARCEL ELEVEN HEREIN

PARCEL TEN:

THE NORTHWEST ¼ OF THE NORTHEAST ¼ OF SECTION 26, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN.

EXCEPTING FROM PARCEL TEN:

(A) THE INTEREST CONVEYED TO CONTRA COSTA COUNTY BY DEED RECORDED MARCH 13, 1974 IN BOOK 7176, OFFICIAL RECORDS, PAGE 594, SERIES NO. 19996, CONTRA COSTA COUNTY.

(B) EXCEPTING FROM PARCELS ONE, TWO, THREE, FOUR, FIVE, EIGHT, NINE AND TEN ANY PORTION THEREOF LYING EAST OF THE FOLLOWING DESCRIBED LINE:

BEGINNING AT A POINT WHICH BEARS NORTH 83° 04' 37" EAST 18.81 FEET FROM THE WESTERLY TERMINUS OF THE COURSE AND DISTANCE DESCRIBED AS SOUTH 82° WEST 2950.20 FEET IN THE DEED TO PETER J. GAMBETTA, ET UX, RECORDED SEPTEMBER 28, 1959 IN BOOK 3462, PAGE 83, SERIES NO. 63058, OFFICIAL RECORDS; THENCE FROM SAID POINT OF BEGINNING ALONG THE MEANDER OF KELLOGG CREEK THE FOLLOWING COURSES AND DISTANCES: SOUTH 32° 49' 38" WEST 638.243 FEET TO THE BEGINNING OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 310 FEET THROUGH A CENTRAL ANGLE OF 15° 53' 53" ALONG SAID CURVE, AN ARC DISTANCE OF 86.017 FEET, SOUTH 16° 55' 45" WEST, 43.684 FEET TO THE BEGINNING OF A TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 440 FEET THROUGH A CENTRAL ANGLE OF 10° 51' 53" ALONG SAID CURVE, AN ARC DISTANCE OF 83.436 FEET TO THE BEGINNING OF A REVERSE CURVE HAVING A RADIUS OF 560 FEET THROUGH A CENTRAL ANGLE OF 14° 30' 11", AN ARC DISTANCE OF 141.750 FEET TO THE BEGINNING OF A REVERSE CURVE HAVING A RADIUS OF 440 FEET THROUGH A CENTRAL ANGLE OF 10° 52' 22" ALONG SAID CURVE, AN ARC DISTANCE OF 83.496 FEET TO THE BEGINNING OF A REVERSE CURVE, HAVING A RADIUS OF 560 FEET THROUGH A CENTRAL ANGLE OF 5° 58' 36", AN ARC DISTANCE OF 58.416 FEET; SOUTH 15° 40' 17" WEST 856.739 FEET; SOUTH 16° 14' 17" WEST 1327.542 FEET TO THE BEGINNING OF A TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 660 FEET THROUGH A CENTRAL ANGLE OF 31° 23' 27" ALONG SAID CURVE, AN ARC DISTANCE OF 361.596, SOUTH 47° 37' 44" WEST 1504.824 FEET TO A POINT ON THE NORTH-SOUTH MID-SECTION LINE OF SECTION 26, TOWNSHIP 1 NORTH, RANGE 3 EAST, MOUNT DIABLO BASE AND MERIDIAN.

PARCEL ELEVEN:

PORTION OF SUBDIVISION 5493 ACCORDING TO THE MAP FILED MAY 2, 1979, IN BOOK 224 OF MAPS, PAGE 14, CONTRA COSTA COUNTY RECORDS, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWESTERN CORNER OF LOT 18 IN SAID SUBDIVISION 5493; THENCE ALONG THE WESTERN LINE OF SAID SUBDIVISION 5493 AS FOLLOWS: NORTH 15° 40' 17" EAST, 84.79 FEET; NORTHERLY ALONG THE ARC OF A 560-FOOT RADIUS CURVE CONCAVE WESTERLY, AN ARC DISTANCE OF 58.42 FEET; NORTHERLY ALONG THE ARC OF A 440-FOOT REVERSE CURVE, AN ARC DISTANCE OF 83.50 FEET AND NORTHERLY ALONG THE ARC OF A 560-FOOT RADIUS REVERSE CURVE, AN ARC DISTANCE OF 101.61 FEET TO THE EASTERN LINE OF THE 66-FOOT WIDE PARCEL OF LAND DESCRIBED UNDER PARAGRAPH NUMBERED 4 ON PAGE 6 OF THE MODIFIED DECREE QUIETING TITLE IN THE MATTER OF PETER J. GAMBETTA AND ALFRED A. AFFINITO, EXECUTOR, PLAINTIFFS, A CERTIFIED COPY OF WHICH WAS FILED SEPTEMBER 2, 1971 IN BOOK 6471, PAGE 712, OFFICIAL RECORDS, THE LAST DETERMINED POINT BEING THE ACTUAL POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN BEING DESCRIBED; THENCE CONTINUING ALONG THE GENERAL WESTERN BOUNDARY OF SAID SUBDIVISION 5493 AS FOLLOWS: NORTHERLY ALONG THE ARC OF A 560-FEET RADIUS CURVE CONCAVE WESTERLY AN ARC DISTANCE OF 40.14 FEET TO A POINT OF REVERSE CURVE CONCAVE WESTERLY AN ARC DISTANCE OF 40.14 FEET TO A POINT OF REVERSE CURVE; NORTHERLY ALONG THE ARC OF A 440-FOOT RADIUS REVERSE CURVE, AN ARC DISTANCE OF 83.44 FEET; NORTH 16° 55' 45" EAST 43.68 FEET; NORTHERLY ALONG THE ARC OF A 310 FOOT RADIUS CURVE CONCAVE EASTERLY, AN ARC DISTANCE OF 86.02 FEET AND NORTH 32° 49' 38" EAST 199.18 FEET TO THE SOUTHWESTERN LINE OF THE PARCEL OF LAND DESCRIBED UNDER PARAGRAPH NUMBERED 1 ON PAGE 4 OF SAID MODIFIED DECREE (6471 OFFICIAL RECORDS 712); THENCE ALONG THE SOUTHWESTERN AND SOUTHERN LINES OF THE LAST MENTIONED PARCEL OF LAND SOUTH 42° 27' 30" EAST 28.07 FEET AND NORTH 72° 41' 07" EAST 19.17 FEET, RESPECTIVELY, TO THE NORTHWESTERN LINE OF SUBDIVISION 3653 ACCORDING TO THE AMENDED MAP FILED IN BOOK 169 OF MAPS, PAGE 42, CONTRA COSTA COUNTY RECORDS; THENCE ALONG THE GENERAL WESTERN LINE OF SAID SUBDIVISION 3653 AS FOLLOWS:

SOUTH 35° 10' 12" WEST 42.99 FEET TO AN ANGLE POINT THEREIN; SOUTH 30° 02' 22" WEST 130.07 FEET; SOUTH 28° 33' 12" WEST 147.78 FEET; SOUTH 8° 17' 27" WEST 106.18 FEET; SOUTH 18° 40' 12" WEST 140.12 FEET AND SOUTH 16° 03' 32" WEST 198.05 FEET TO THE SOUTHERN LINE OF LOT 18 IN SAID SUBDIVISION 5493; THENCE ALONG THE LAST MENTIONED LINE SOUTH 79° 45' 25" WEST APPROXIMATELY 1 FOOT TO THE EASTERN LINE OF SAID 66-FOOT WIDE PARCEL (6471 OFFICIAL RECORDS 712); THENCE ALONG THE LAST MENTIONED LINE NORTH 15° 11' 07" EAST 245.95 FEET AND NORTH 4° 00' 53" WEST 75.20 FEET TO THE ACTUAL POINT OF BEGINNING.

EXCEPTING FROM PARCELS ONE, TWO, FOUR, NINE AND ELEVEN:

THE UNDIVIDED $\frac{1}{4}$ INTEREST "IN AND TO ALL OIL, GAS, HYDROCARBONS AND OTHER MINERALS" RESERVED IN THE DEED FROM FRED PEZZI, ET AL, RECORDED NOVEMBER 2, 1965, BOOK 4985, OFFICIAL RECORDS, PAGE 351, NOT EXCEPTING, HOWEVER, THE INTEREST IN THAT PORTION THEREOF "LYING WITHIN 500 FEET OF THE SURFACE" AS GRANTED IN THE AGREEMENT TO BIXLAND CORPORATION, RECORDED JANUARY 22, 1969, BOOK 5796, OFFICIAL RECORDS, PAGE 446.

EXCEPTING FROM PARCELS ONE, TWO, FOUR, FIVE, NINE AND ELEVEN:

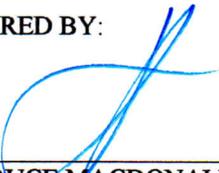
THE UNDIVIDED $\frac{1}{2}$ INTEREST "IN AND TO ALL OIL, GAS, HYDROCARBONS AND OTHER MINERALS OF EVERY KIND AND NATURE" GRANTED IN THE DEED TO FRANK A. WEST, ET AL, RECORDED DECEMBER 21, 1962, BOOK 4268, OFFICIAL RECORDS, PAGE 334, NOT EXCEPTING, HOWEVER, THE INTEREST IN THAT PORTION THEREOF, "LYING WITHIN 500 FEET OF THE SURFACE" AS GRANTED IN THE AGREEMENT TO BIXLAND CORPORATION, RECORDED JANUARY 22, 1969, BOOK 5796, OFFICIAL RECORDS, PAGE 446.

APN: 004-032-062-4 (Affects Parcel One)
004-032-007-9 (Affects Parcel Two)
004-010-006-7 (Affects portion of Parcel Three)
004-032-005-3 (Affects portion of Parcel Three)
004-032-006-1 (Affects portion of Parcel Three)
011-230-007-4 (Affects Parcels Four and Five)
011-230-006-6 (Affects Parcels Six and Seven)
011-220-010-0 (Affects Parcel Eight)
011-220-018-3 (Affects Parcel Nine)
011-220-017-5 (Affects Parcel Ten) and
004-032-not assessed (Affects Parcel Eleven)

SEE EXHIBIT B ATTACHED HERETO AND MADE A PART HEREOF.

END OF DESCRIPTION

PREPARED BY:



IAN BRUCE MACDONALD
LICENSED LAND SURVEYOR NO. 8817
STATE OF CALIFORNIA

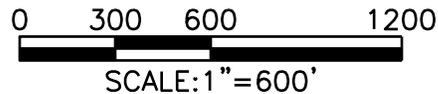


7/6/22
DATE

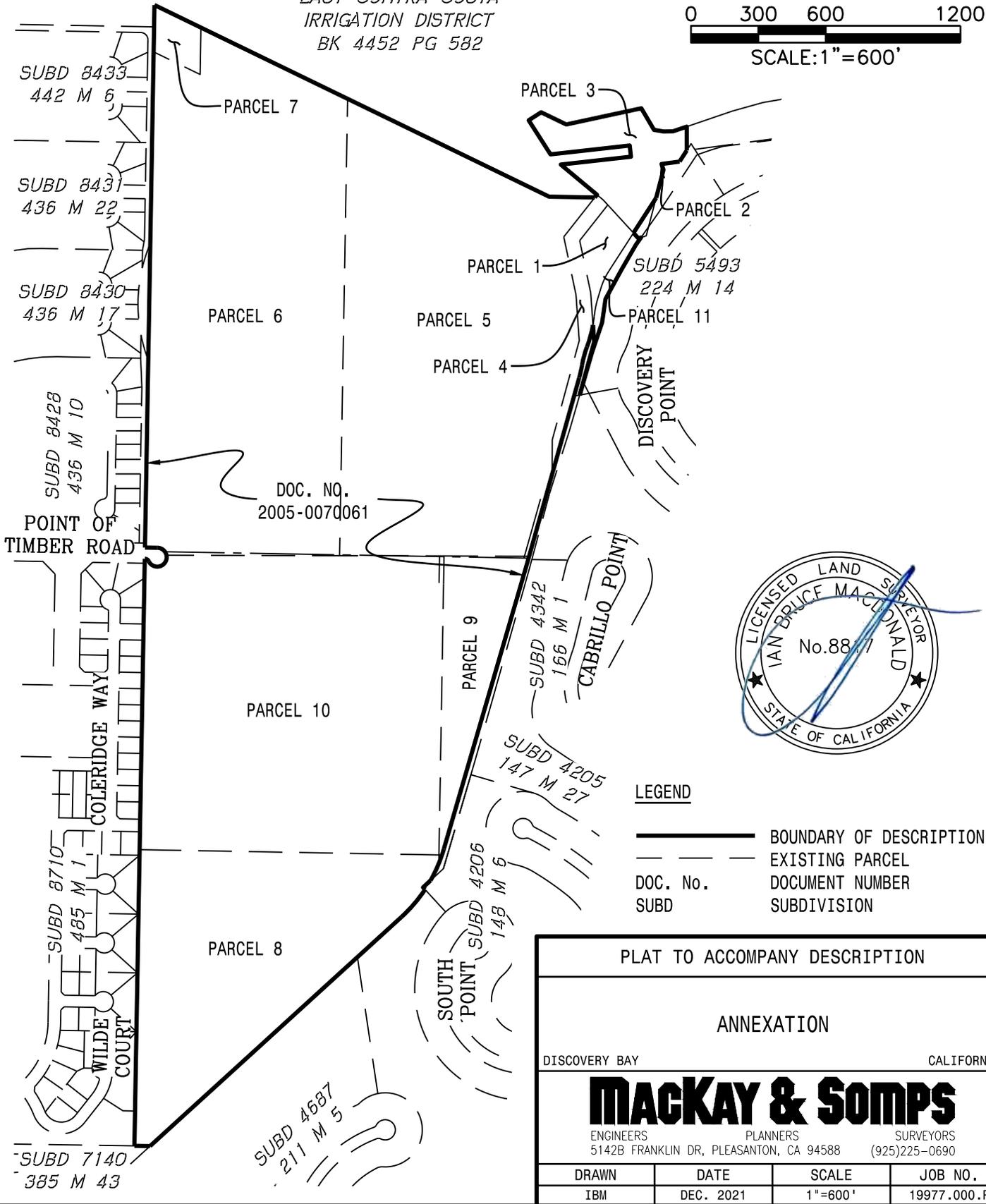
MACKAY & SONPS
CIVIL ENGINEERING • LAND PLANNING • LAND SURVEYING
5142 Franklin Drive Suite B, Pleasanton, CA. 94588-3355
(925) 225-0690

EXHIBIT "B"

PAGE 9 OF 9



EAST CONTRA COSTA
IRRIGATION DISTRICT
BK 4452 PG 582



PLAT TO ACCOMPANY DESCRIPTION			
ANNEXATION			
DISCOVERY BAY		CALIFORNIA	
MACKAY & SOMPS			
ENGINEERS		PLANNERS	SURVEYORS
5142B FRANKLIN DR, PLEASANTON, CA 94588		(925)225-0690	
DRAWN	DATE	SCALE	JOB NO.
IBM	DEC. 2021	1"=600'	19977.000.P

Exhibit C

Zone 506

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	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	Duplex	Commercial Stores (not Supermarkets)	Supermarkets (not in shopping centers)	Industrial Park (with structures)	Rural, Residential Improved 1A up to 10A	Churches	Private Roads	
	1 Res on 1 Site & Duets without Common Areas								
	12	22	32	42	52	62	72	82	
	Single Family	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	
	1 Res on 2 or More Sites								
	13	23	33	43	53	63	73	83	
	Single Family	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 imp	State Board Assessed Parcels	
	2 or More Res on 1 or More Sites								
	14	24	34	44	54	64	74	84	
	Single Family	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)	
On other than Single Family Land									
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)		
CONFIRMATION CODES	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	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		
Res, Detached, w/Common Area (normal subdiv. type PUD); Duets w/Common Area							90 Awaiting Assignment		

ORDINANCE NO. 2022-11 ZONE 506

FOR FISCAL YEAR JULY 1, 2023, THROUGH JUNE 30, 2024

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