#### 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 XIIIA 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:

Property Use Category	Amount of Tax Per Parcel			
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.

## <u>ARTICLE V. ACCOUNTABILITY MEASURES.</u>

#### 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 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 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: John Gioia, Candace Andersen, Diane Burgis, Karen Mitchoff, Federal Glover

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST: MONICA NINO, Clerk of the

Board of Supervisors and County

Administrator

by. Annual

June McHuer

Chair of the Board of Supervisors

Diane Burgis

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ATTACHMENT: APPENDIX A

# APPENDIX A to Ord. No. 2021-01

RESPONSIBILITY CODES		1 Residential	2 Multiple Residential	3 Commercial/ Industrial	$rac{4}{ ext{Commercial}}$ Industrial	5 Commercial/ Industrial	<u>6</u> Land	$\frac{7}{\text{Commercial}}$ Industrial	8 Residential (Unparcelized Condos)	(88- <u>8</u> = Floating Homes)	9 Unassigned
	MISCELLANEOUS	80 Mineral Rights (productive/non-productive)	81 Private Roads	Pipelines and Canals	83 State Board Assessed Parcels	Utilities, with or without bldgs (not assessed by SBE)	Public and Private	86 Taxable Municipally-Owned Property (Section 11)	87 Common Area pols in PUD's (Open Space, Recreational Facilities)	Manufactured Home Accessories (-4) In Park (-7)	89   Control of the c
	INSTITUTIONAL	70 Intermediate Care Facility (Rehab, Skilled Nursing) (-7)	71 Churches	72 Schools & Colleges (public or private, with or without improvements)	73 Acute Care Hospitals, with or without imps	74 Cemeteries (-7) & Mortuaries (-3)	75 Fraternal and Service Organizations, Group Homes, Shelters	76 Residential Care Facil. (Congregate Housing, Assisted Living) (-7)	77   Cultural Uses (Libraries, Museums)	78 Parks and Playgrounds	Government- Government- owned, with or without bldgs (Fed, State, County, City, SFBART, EBRPD)
	LAND	60 Unassigned	61 Rural, Residential Improved 1A up to 10A	62 Rural, with or without Misc. Structures 1A up to 10A	63 Urban Acreage 10A up to 40A	64 Urban Acreage 40A and over	65 Orchards, Vineyards, Row Crops, Irrig. Past. 10A up to 40A	66 Orchards, Vineyards, Row Crops, Irrig. Past. 40A & over		68 Dry Farming, Farming, Grazing & Pasturing 40A & over	69 Agricultural Preserves
	INDUSTRIAL	50 Vacant Land	51 Industrial Park (with structures)	Research and Development, with or w/o structures; flexible use	53 Light Industrial	54 Heavy Industrial (-5) Alpha	55   Mini-Warehouse (Public Storage)	Misc. Imps including trees & vines on Light or Heavy Industrial	57 Unassigned	58 Unassigned	Fipeline Rights-Of- Way
	COMMERCIAL	40 Boat Harbors	41 Supermarkets (not in shopping centers)	Shopping Centers (all parcels includerant for future shopping center)	43 Financial Bldgs. (Ins. & Title Companies, Banks, S & L)	Motels, Hotels (-4) & Mobile Home Parks (-7)	45 Theaters	46 Drive-In Restaurants (Hamburger, Taco, etc)	47 Restaurants (not drive-in; inside service only)	48   Multiple and Commercial; miscellaneously improved	49 Auto Agencies
	COMMERCIAL	30 Vacant Land	31 Commercial Stores (not Supermarkets)		ice Buildings	34 Medical; Dental	∐ vice Stations; r Washes; Bulk nts, Mini Lube	36 Auto Repair	mmunity cilities; creational; im Pool Assn.	38 Golf Courses	39 Bowling Alleys
	MULTIPLE	20 Vacant	21 Duplex	22 Triplex		24 Combinations; e.g., Single and a Double, etc.	25 Apartments, 5-12 units, inclusive	26 Apartments, 13-24 units, inclusive	27 Apartments, 25-59 units, inclusive	28 Apartments, 60 units or more	29 Condominiums, Cooperatives (-1 Single Family) (-2 Rossmoor)
	RESIDENTIAL	10   Vacant, Unbuildable	11 Single Family 1 Res on 1 site, with or w/o MiNOR Common Area	12 Single Family 1 Res on 2 or more sites	13 Single Family 2 or more site or 1	14 Single Family 1 Res on other than Single Family Land		16 Single Family Attached Res, Townhouses, Duets	17 Vacant, 1 site (includes PUD sites)	18 Vacant, 2 or more sites	19 Single Family Detached Res, with MAJOR Common Area (pool, tennis, clubhouse, or other amenities). Cluster Homes
REJECT AND CONFIRMATION CODES		REJECT CODES  0 Good Sale (can be used as		3 Sales With Other Parcels 4 Hidden Stamps	o investigate Sale (cannot be used as comparable) 7 Restricted Sale	8 Assumption 9 No Exemption Change	U Unrecorded Documents 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.	CONFIRMATION	Q = PCOR Received C = SQ Received A = ADJ R = SQ Requested X = SVP (Sales Verification Program)