

ORDINANCE NO. 2021-30
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 1517
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 1517 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 1517 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 1517 (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 or 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:

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

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 1517 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: 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: 
Deputy Clerk June McHuen



Chair of the Board of Supervisors
Diane Burgis
[SEAL]

EXHIBIT A

LEGAL DESCRIPTION FOR

2424 Olympic Boulevard

Unincorporated area of Walnut Creek, Contra Costa County

APN 185-220-023

The Lands of Walnut Creek Ventures, INC. as described in that certain Corporation Grant Deed Recorded March 10, 2021 in the Office of the County Recorder of Contra Costa County in Series 2021-0072747, said Lands being more particularly described as follows:

A Portion of the Rancho San Ramon, described as follows:

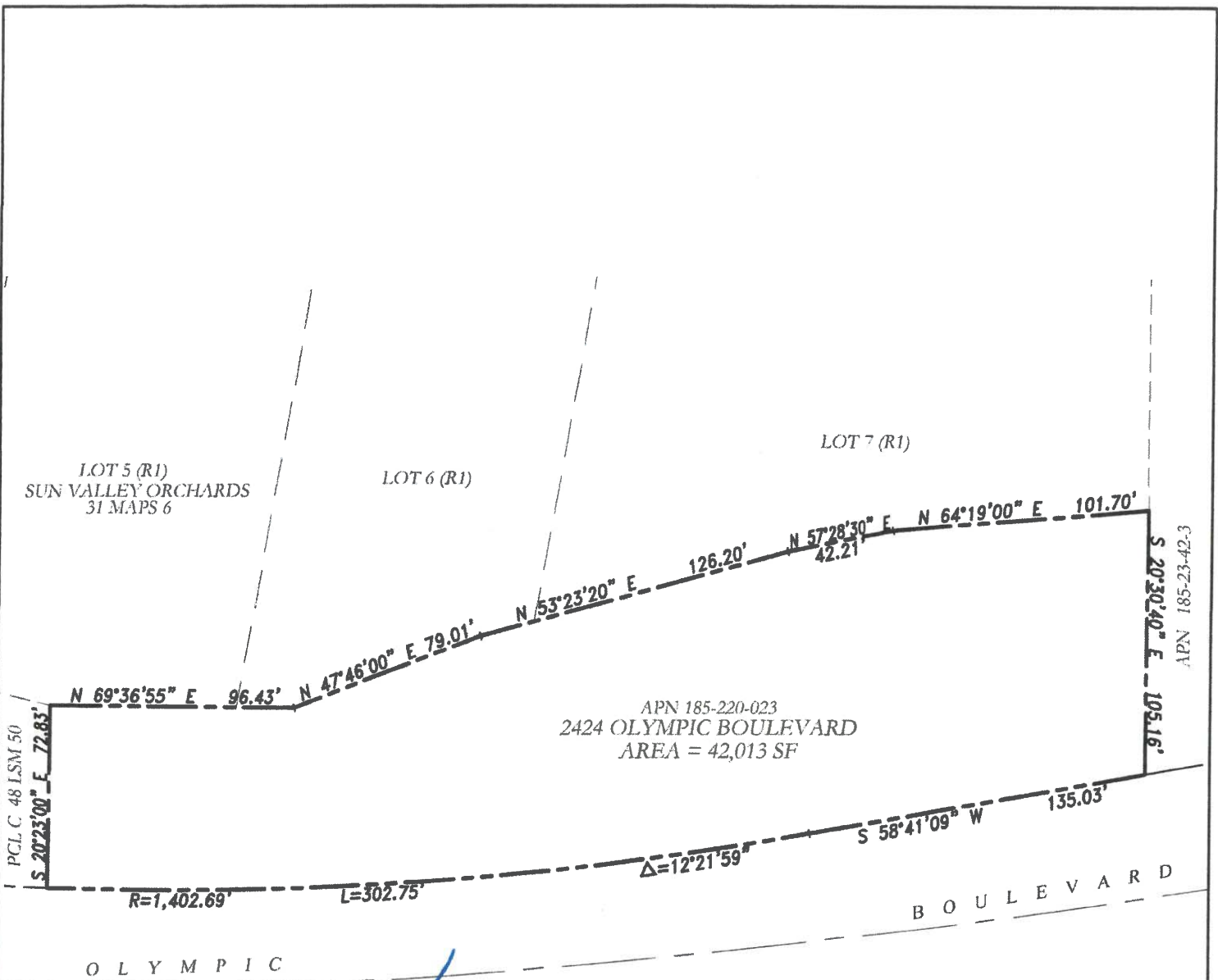
Commencing on the southwesterly line of Freeman Road at the most western corner of Lot 1, as shown on the Map entitled "Sun Valley Orchards, Contra Costa County, California" which Map was filed in the Office of the Recorder of the County of Contra Costa, State of California, on September 30, 1946, in Volume 31 of Maps, at Page 6; thence from said **Point of Commencement**, along the southerly line of said Sun Valley Orchards, as follows: South 72°11'05" East, 45.89 feet; South 84°01'35" East, 56.61 feet; South 87°49'10" East, 82.69 feet; South 79°29'50" East, 61.74 feet; South 65°30'30" East, 79.18 feet; South 70°28'35" East, 36.66 feet; South 89°23'35" East, 28.43 feet; North 81°35'35" East, 33.44 feet; North 85°54'55" East, 82.58 feet; North 85°02' East, 106.44 feet; North 82°27'30" East, 86.70 feet to the **Actual Point of Beginning** of the Parcel of Land to be described; thence from said **Actual Point of Beginning** continuing along said southerly line as follows: North 69°36'55" East, 96.43 feet; North 47°46' East, 79.01 feet; North 53°23'20" East, 126.20 feet; North 57°28'30" East, 42.21 feet; North 64°19' East, 101.70 feet to the east line of the 240.49 acre parcel described in the Deed from Benjamin Hodges to Ralph W. Kinney, dated September 3, 1907, and Recorded September 10, 1907 in Volume 129 of Deeds, at Page 126; thence along the east line of said 240.49 acre parcel, South 20°30'40" East, 105.16 feet to the north line of the Sacramento Northern Railway right of way, also being the northerly Right of Way Line of Olympic Boulevard as shown on the Map of Road Number 3441, Right of Way Record Map titled "Olympic Boulevard" Reliez Station Road to Tice Valley Boulevard", dated December 1966, thence along said northerly Right of Way Line South 58°41'09" West, 135.03 feet; thence along said northerly Right of Way Line along a tangent curve to the right, concave to the northwest, having a radius of 1402.69 feet, having an included angle of 12°21'59", an arc length of 302.75 feet to the most southerly corner of said Lands of Walnut Creek Ventures, INC.; thence along the southwest line of said Lands North 20°23' West, 72.83 feet to the **Actual Point of Beginning**.



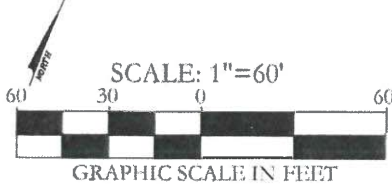
Helmut R. Korstick (PLS 7739)

AS JULY 15, 2021 Date





LICENSED LAND SURVEYOR
HELMUT R. KORSTICK
LS7739
STATE OF CALIFORNIA



LEGEND

----- DISTINCTIVE BORDER LINE/BOUNDARY

----- OL-2 LINE CCC RW MAP

APN 185-220-023		SCALE:	1" = 60'
EXHIBIT-A SUBDIVISION 20-9547 2424 OLYMPIC BOULEVARD		DATE:	JULY 14, 2021
		PAGE:	2 of 2
CITY OF WALNUT CREEK (UNINCORPORATED)		CALIFORNIA	

Exhibit C Zone 1517

REJECT AND CONFIRMATION CODES		USE CODES										RESPONSIBILITY CODES
REJECT CODES	CONFIRMATION CODES	RESIDENTIAL	MULTIPLE	COMMERCIAL	COMMERCIAL	INDUSTRIAL	LAND	INSTITUTIONAL	MISCELLANEOUS			RESPONSIBILITY CODES
0	Normal Sale	10	20	30	40	50	60	70	80			1
		Vacant, Unbuildable	Vacant	Vacant Land	Boat Harbors (-4)	Vacant Land	Unassigned	Intermediate Care Facil. (Rehab, Skilled Nursing) (-7)	Mineral Rights (productive/non-productive)			Residential
1	Sold Part of a Split	11	21	31	41	51	61	71	81			2
		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			Multiple Residential
3	Sales With Other Parcels	12	22	32	42	52	62	72	82			3
		Res on 1 Site & Duets without Common Areas	Triplex	Small Grocery Stores (7-11, Mom & Pop, Quick-Stop)	Shopping Centers (all pcs 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			Commercial/Industrial
4	Hidden Stamps	13	23	33	43	53	63	73	83			4
		Single Family	Fourplex	Office Buildings	Financial Bldgs. (Ins. & Title Companies, Banks, S & L)	Light Industrial	Urban Acreage	Acute Care Hospitals, with or without imps	State Board Assessed Parcels			Commercial/Industrial
5	Investigate Sale	14	24	34	44	54	64	74	84			5
		2 or More Res on 1 or More Sites	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)			Commercial/Industrial
7	Restricted Sale	15	25	35	45	55	65	75	85			6
		On other than Single Family Land	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			Land
8	Assumption	16	26	36	46	56	66	76	86			7
		Miscellaneous Improvements, 1 Site	Misc. Imps. On 2 or More Sites; includes trees & vines	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)			Commercial/Industrial
9	No Exemption Change	17	27	37	47	57	67	77	87			8
		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 pcs in PUD's (Open Spaces, Rec. Facilities)			Residential (Unparcelized Condos)
U	Unrecorded Documents	18	28	38	48	58	68	78	88			(88-8 = Floating Homes)
		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 Hsg. (-4) Accessories, (-7) MH on local property tax Floating Homes (-8)			9
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.	19	29	39	49	59	69	79	89			Unassigned
		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			Awaiting Assignment
CONFIRMATION CODES												
	Q = PCOR Received C = SQ Received A = ADJ R = SQ Requested X = SVP (Sales Verification Program)											

ORDINANCE NO. 2021-30 ZONE 1517

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