

ORDINANCE NO. 2021-34
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 215
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 215 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 215 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 215 (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, 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 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:

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

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 215 in an election to be held on January 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 November 16, 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


Chain of the Board of Supervisors
Diane Burgis
[SEAL]



May 06, 2020
BKF Job No. 20191532-10

EXHIBIT "A"
LAND DESCRIPTION FOR ASSESSMENT PURPOSES
(NOT TO BE USED FOR CONVEYANCE PURPOSES)

The land referred to herein is situated in the unincorporated county of Contra Costa, State of California, and is described as follows:

Being all of Parcel One, all of Parcel Two and a portion of Parcel Three as said parcels are described in that Quitclaim Deed recorded December 31, 2009, as Document Number 2009-0306056-00, and all of the land described in that Quitclaim Deed recorded April 10, 2014, as Document Number 2014-0054933-00, and more particularly described as follows:

BEGINNING at a point on the southerly line of the lands described in the Deed filed May 5, 1890, in Book 61 of Deeds at page 255, at the intersection with the northeasterly line of the lands described in the Deed recorded December 30, 1925, in Book 25 of Official Records at page 28 (25 O.R. 28); thence along said southerly line South 89°39'25" East 690.01 feet to the westerly line of the lands described in the Grant Deed recorded April 23, 1953, in Book 2109 of Official Records at page 504; thence southerly along said westerly line thereof South 00°29'54" East 305.21 feet to a point on said northeasterly line (25 O.R. 28); thence along said line thereof North 65°55'06" West 485.28 feet to an intersection with the southerly line of the lands described in the deed recorded December 30, 1925, in Book 26 of Official Records at page 22 (26 O.R. 22); thence along the northeasterly line of said lands (26 O.R. 22) North 66°08'01" West 58.22 feet to an intersection with the westerly line of said lands (26 O.R. 22) with the northeasterly line of said lands (25 O.R. 28); thence along the last said line North 65°55'05" West 215.09 feet to the **POINT OF BEGINNING**.

Containing an area of 2.42 acres, more or less.

The bearing of North 89°38'33" West between found monuments on Pacifica Avenue, County Road Number 5094b, as shown on the Contra Costa County Public Works Department Right of Way maps entitled, "Pacifica Avenue, Mariner's Cove to Inlet Drive," file number RW-5094b-2013, dated August 2013, and "Pacifica Avenue, West of Mariner's Cove Dr," file number RW-5094b-2016, dated October 2016, on file at the Contra Costa County Public Works Department, was taken as the basis of bearings for this survey.

For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act (Government Code Section 66410) and may not be used as the basis for an offer for sale of the land described.

A plat showing the above described land is attached hereto and made a part hereof as Exhibit "B".

This description was prepared by me or under my direction for BKF Engineers.

By: 
Davis Thresh, P.L.S. No. 6868

Dated: May 6, 2020

NOTES

1. THE DESCRIPTION THAT THIS PLAT ACCOMPANIES HAS BEEN PREPARED FOR ASSESSMENT PURPOSES ONLY AND DOES NOT REPRESENT A LEGAL PROPERTY DESCRIPTION AS DEFINED IN THE SUBDIVISION MAP ACT (GOVERNMENT CODE SECTION 66410) AND MAY NOT BE USED AS THE BASIS FOR AN OFFER FOR SALE OF THE LAND DESCRIBED AND SHOWN HEREON.
2. ALL UNITS ARE IN US SURVEY FEET AND DECIMALS THEREOF.

DRIFTWOOD DRIVE

WHARF DRIVE

POB

PACIFICA AVENUE (R/W VARIES)

PARCEL 1
215.09'
N65°55'05"W
S89°39'25"E 690.01'
PARCEL 3
DOC 2009-0306056
N66°08'01"W
58.22'
AREA = 2.42 ACRES ±

26 OR 22

LANDS OF EBMUD
25 OR 28

PARCEL 2

LANDS OF
MOUNT DIABLO
UNIFIED
SCHOOL DISTRICT
2109 OR 506

DOC 2014-0054933

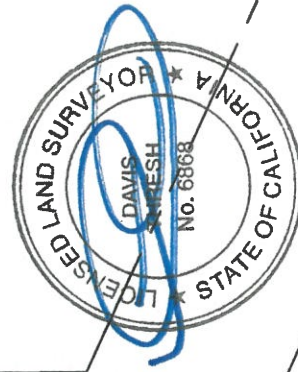
S00°29'54"E 305.21'

N

LEGEND

- SUBJECT PROPERTY
- INTERIOR PARCEL LINE
- DOC OR DOCUMENT OFFICIAL RECORDS

scale
1" = 100'
0 100 feet



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Subject EXHIBIT B - PLAT TO ACCOMPANY
DESCRIPTION
Job No. 20191532-10
By RGM Date 05-06-2020 Chkd. WS
1 OF 1

Exhibit C Zone 215

| USE CODES | | | | | | | | | | RESPONSIBILITY CODES |
|---|--|--|---|---|---|---|--|--|-------------------------------------|----------------------|
| REJECT AND CONFIRMATION CODES | RESIDENTIAL | MULTIPLE | COMMERCIAL | COMMERCIAL | INDUSTRIAL | LAND | INSTITUTIONAL | MISCELLANEOUS | | |
| REJECT CODES | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | | |
| 0 Normal Sale | Vacant, Unbuildable | Vacant | Vacant Land | Boat Harbors (-4) | Vacant Land | Unassigned | Intermediate Care Facil. (Rehab, Skilled Nursing) (-7) | Mineral Rights (productive/non-productive) | 1 Residential | |
| 1 Sold Part of a Split | 11 Single Family | 21 Duplex | 31 Commercial Stores (not Supermarkets) | 41 Supermarkets (not in shopping centers) | 51 Industrial Park (with structures) | 61 Rural, Residential Improved 1A up to 10A | 71 Churches | Private Roads | 2 Multiple Residential | |
| 3 Sales With Other Parcels | 1 Res on 1 Site & Duets without Common Areas | | | | | | | | | |
| 4 Hidden Stamps | 12 Single Family | 22 Triplex | 32 Small Grocery Stores (7-11, Mom & Pop, Quick-Stop) | 42 Shopping Centers (all pds incl vac for future shopping center) | 52 Research and Development, with or without structures; flexible use | 62 Rural, with or without Misc. Structures 1A up to 10A | 72 Schools & Colleges (public or private, with or without improvements) | Pipelines and Canals | 3 Commercial/Industrial | |
| 5 Investigate Sale | 1 Res on 2 or More Sites | | | | | | | | | |
| 7 Restricted Sale | 13 Single Family | 23 Fourplex | 33 Office Buildings | 43 Financial Bldgs. (Ins. & Title Companies, Banks, S & L) | 53 Light Industrial | 63 Urban Acreage 10A up to 40A | 73 Acute Care Hospitals, with or without imps | State Board Assessed Parcels | 4 Commercial/Industrial | |
| 8 Assumption | 2 or More Res on 1 or More Sites | | | | | | | | | |
| 9 No Exemption Change | | | | | | | | | | |
| U Unrecorded Documents | 14 Single Family | 24 Combinations; e.g., Single and a Double, etc. | 34 Medical; Dental | 44 Motels, Hotels (-4) & Mobile Home Parks (-7) | 54 Heavy Industrial (-5) Alpha | 64 Urban Acreage 40A and over | 74 Cemeteries (-7) & Mortuaries (-3) | Utilities, with or without bldgs (not assessed by SBE) | 5 Commercial/Industrial | |
| 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. | 15 Miscellaneous Improvements, 1 Site | 25 Apartments, 5-12 units, inclusive | 35 Service Stations; Car Washes; Bulk Plants, Mini Lube | 45 Theaters | 55 Mini-Warehouse (Public Storage) | 65 Orchards, Vineyards, Row Crops, Irrig. Past. 10A up to 40A | 75 Fraternal and Service Organizations; Group Homes, Shelters | Public and Private Parking | 6 Land | |
| | 16 Misc. Imps. On 2 or More Sites; includes trees & vines | 26 Apartments, 13-24 units, inclusive | 36 Auto Repair | 46 Drive-In Restaurants (Hamburger, Taco, etc) | 56 Misc. Imps. Including T&V on Light or Heavy Industrial | 66 Orchards, Vineyards, Row Crops, Irrig. Past. 40A & over | 76 Residential Care Facil. (Congregate Housing, Assisted Living) (-7) | Taxable Municipally-Owned Property (Section 11) | 7 Commercial/Industrial | |
| | 17 Vacant, 1 Site (includes PUD sites) | 27 Apartments, 25-59 units, inclusive | 37 Community Facilities; Recreational; Swim Pool Assn. | 47 Restaurants (not drive-in; inside service only) | 57 Unassigned | 67 Dry Farming, Farming, Grazing & Pasturing 10A up to 40A | 77 Cultural Uses (Libraries, Museums) | Common Area pds in PUD's (Open Spaces, Rec. Facilities) | 8 Residential (Unparcelized Condos) | |
| CONFIRMATION CODES | 18 Vacant, 2 or More Sites | 28 Apartments, 60 units or more | 38 Golf Courses | 48 Multiple and Commercial; Miscellaneous Improved | 58 Unassigned | 68 Dry Farming, Farming, Grazing & Pasturing 40A & over | 78 Parks and Playgrounds | Manufactured Hsng. (-4) Accessories, (-7) MH on local property tax Floating Homes (-8) | 88-8 = Floating Homes) | |
| Q = PCOR Received C = SQ Received A = ADJ R = SQ Requested X = SVP (Sales Verification Program) | 19 Single Family Res, Detached, w/Common Area (normal subdiv. type PUD); Duets w/Common Area | 29 Attached PUD's, Cluster Homes, Co-ops, Condos, Townhouses, etc. (-1,-2) Single Fam. | 39 Bowling Alleys | 49 Auto Agencies | 59 Pipeline Rights-Of-Way | 69 Agricultural Preserves | 79 Government-owned, with or without bldgs (Fed, State, County, City, SFBART, EBRPD) | Other, Split parcels in different tax code areas | 9 Unassigned | |
| | | | | | | | | 90 Awaiting Assignment | | |

ORDINANCE NO. 2021-34 ZONE 215

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 | \$100 |
| 51 | (not part of Ind. Park or P. & D.) 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 |