



**Contra  
Costa  
County**

To: Board of Supervisors  
From: Candace Andersen, District II Supervisor  
Date: February 2, 2021

Subject: HEARING TO CONSIDER ADOPTION OF PROPOSED SPECIAL TAX ORDINANCE AND  
AUTHORIZE ELECTION TO OBTAIN VOTER APPROVAL

---

**RECOMMENDATION(S):**

1. OPEN a hearing on the adoption of Ordinance No. 2021-01, authorizing the levy of an increased special tax for police protection services in County Service Area (CSA) P-2 Zone B (Zone B), in the unincorporated area of Alamo, and Resolution No. 2021/31, directing the ordinance to be presented to the CSA P-2 Zone B voters for approval in a May 4, 2021, mail-ballot election; CONSIDER oral and written comments received; and CLOSE the hearing.

2. ADOPT Ordinance No. 2021-01.

3. ADOPT Resolution No. 2021/31.

**FISCAL IMPACT:**

The approximate \$30,000 cost of the election will be paid from ad valorem property tax revenues previously allocated to Zone B. If approved by the voters, the parcel tax is expected to generate an additional \$177,000 beginning in FY 2021/22.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

---

Action of Board On: **02/02/2021** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: February 2, 2021

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Cameron Collins,  
925-957-8860

cc:

## BACKGROUND:

The CSA P-2 Zone B Alamo Police Advisory Committee (Committee) has proposed a special tax measure be submitted to the voters of Zone B. The purpose of the tax is to generate additional revenue for police protection services within the Zone. The current tax rates have been in place since 1981. Attempts to pass an increased tax rates had failed to be approved by the voters in 1987 and 2000. Currently, Zone B reserve funds are being used to supplement approximately \$220,000 in annual ad valorem property tax and \$68,000 in special tax revenues to support one (1) resident deputy sheriff and a patrol vehicle. The Committee determined that additional tax revenue is needed to continue funding the existing level of service. It is expected that the revenue generated by this tax measure would be able to fund the current level of services over the next 10 years.

Under proposed Ordinance No. 2021-01 ("Ordinance"), beginning in fiscal year 2021-2022, special taxes levied in the Zone for police protection would be increased to \$67 per parcel for residential properties and \$200 per parcel for commercial/industrial/institutional properties. The current tax rates range from \$18 to \$36 per parcel for residential properties and is \$54 per parcel for commercial/industrial/institutional properties. The proposed ordinance will also replace the three (3) existing residential tax rates ("Single Residential", "Small Multiple Residential", and "Large Multiple Residential") with one (1) "Residential" rate.

If adopted by the Board, Ordinance No. 2021-01 would become effective only if it is presented to the voters of the Zone at an election, and receives the approval of two-thirds of the voters voting on the measure. Resolution No. 2021/31 would direct Ordinance No. 2021-01 to be presented to the CSA P-2 Zone B voters for approval at the scheduled May 4, 2021 mail ballot election and provides appropriate ballot language. The resolution also directs the County Clerk, Elections Division, to conduct the election and designates the County Administrator or designee to serve as the Eligible Filer for purposes of filing necessary documents on behalf of the County.

## CONSEQUENCE OF NEGATIVE ACTION:

If the Board does not take the recommended actions before the February 5, 2021, deadline to place measures on the May 4, 2021, mail ballot, the proposed tax measure could not be submitted to CSA P-2 Zone B voters for consideration on May 4, 2021.

## ATTACHMENTS

Resolution 2021/31

Ord. 2021-01