ORDINANCE NO. 2024-09
(Uncodified)

(An Ordinance of the Board of Supervisors of Contra Costa County)
Authorizing a Special Tax for Police Protection Services in Zone 216
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 216 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 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 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 216 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 216 (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, 2025 through June 30, 2026) 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:

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

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 216 in an election to be held on July 16, 2024, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2025. 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 May 14, 2024, 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
LORETO BAY ESTATES

All that real property, situate in the unincorporated area of the County of Contra Costa, State of California, described as follows:

Being all of the land described in the Deed to Jose and Monica Luis, recorded November 27, 2007, as Recorder's Series No. 2007-0321640, Contra Costa County Records, further described as follows:

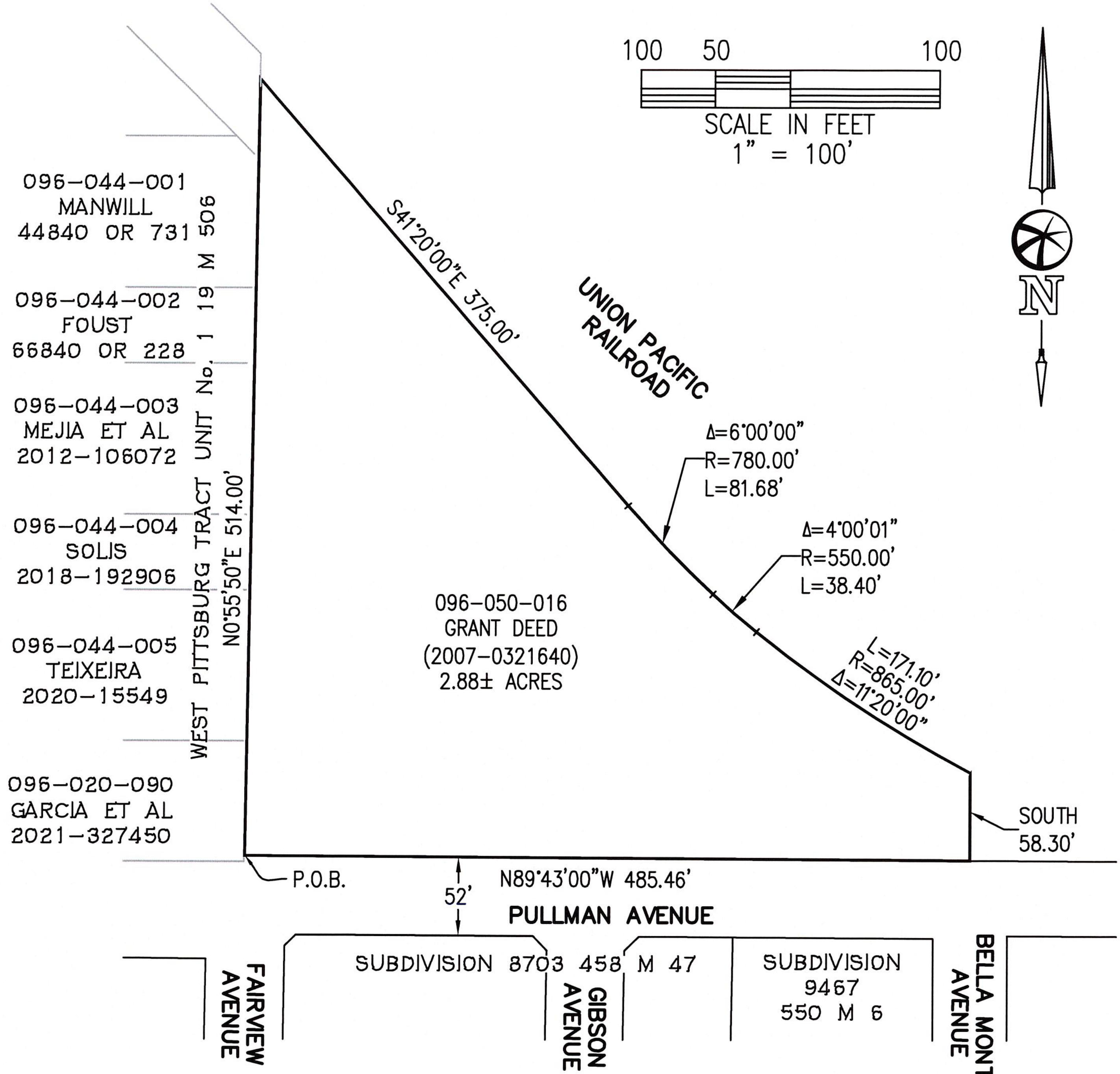
Beginning at the intersection of the northerly right-of-way line of Pullman Ave and the easterly line of *West Pittsburg Tract Unit No. 1*, filed in *Book 19 of Maps, at Page 506*, Contra Costa County Records, also being the most northwesterly corner of *Subdivision 8703*, as shown on that map of said *Subdivision 8703* filed December 1, 2003, in *Book 458 of Maps, at Page 47*, Contra Costa County Records, thence from said **Point of Beginning** following the following seven (7) courses in a clockwise direction:

1. North 0°55'50" East, 514.00 feet along said easterly line to a point on the southwesterly right-of-way line of Union Pacific Railroad;
2. thence leaving said easterly line of *West Pittsburg Tract Unit No. 1 (19 M 506)* and along said southwesterly right-of-way line South 41°20'00" East, 375.00 feet to the beginning of a curve, concave to the northeast, having a radius of 780.00 feet;
3. thence southeast 81.68 feet along said curve, through a central angle of 6°00'00" to the beginning of a compound curve, concave to the northeast, having a radius of 550.00 feet;
4. thence southeast 38.40 feet along said curve, through a central angle of 4°00'01" to the beginning of a compound curve, concave to the northeast, having a radius of 865.00 feet;
5. thence southeast 171.10 feet along said curve, through a central angle of 11°20'00";
6. thence South, 58.30 feet to a point on the northerly line of said *Subdivision 8703 (458 M 47)*;
7. thence along said northerly line North 89°43'00" West, 485.46 feet to the **Point of Beginning** of this description.

Containing an area of 2.88 acres, more or less.

LICENSED LAND SURVEYOR
ALEXANDER VICTORIO FONG
9252
STATE OF CALIFORNIA

3/7/24



LEGEND

P.O.B.	POINT OF BEGINNING
———	BOUNDARY LINE

LICENSED LAND SURVEYOR
ALEXANDER VICTORIO FONG
9252
STATE OF CALIFORNIA

3/7/24

Bellecci
Intelligent Infrastructure

DATE:	03/07/2024	SCALE:	1" = 100'
PROJECT NO.:	210007	SHEET	1 OF 1

EXHIBIT B

Exhibit C Zone 216

REJECT AND CONFIRMATION CODES

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.

CONFIRMATION CODES

Q = PCOR Received
C = SQ Received
A = ADJ
R = SQ Requested
X = SVP (Sales Verification Program)

USE CODES

RESIDENTIAL	MULTIPLE	COMMERCIAL	COMMERCIAL	INDUSTRIAL	LAND	INSTITUTIONAL	MISCELLANEOUS
10 Vacant, Unbuildable	20 Vacant	30 Vacant Land	40 Boat Harbors (-4)	50 Vacant Land	60 Unassigned	70 Intermediate Care Facil. (Rehab, Skilled Nursing) (-7)	80 Mineral Rights (productive/non-productive)
11 Single Family 1 Res on 1 Site & Duets without Common Areas	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	81 Private Roads
12 Single Family 1 Res on 2 or More Sites	22 Triplex	32 Small Grocery Stores (7-11, Mom & Pop, Quick-Stop)	42 Shopping Centers (all pcls 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)	82 Pipelines and Canals
13 Single Family 2 or More Res on 1 or More Sites	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	83 State Board Assessed Parcels
14 Single Family On other than Single Family Land	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)	84 Utilities, with or without bldgs (not assessed by SBE)
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 Organiza-tions; Group Homes, Shelters	85 Public and Private Parking
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)	86 Taxable Municipally-Owned Property (Section 11)
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)	87 Common Area pcls in PUD's (Open Spaces, Rec. Facilities)
18 Vacant, 2 or More Sites	28 Apartments, 60 units or more	38 Golf Courses	48 Multiple and Commercial; Miscellaneously Improved	58 Unassigned	68 Dry Farming, Farming, Grazing & Pasturing 40A & over	78 Parks and Playgrounds	88 Manufactured Hsng. (-4) Accessories, (-7) MH on local property tax; Floating Homes (-8)
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)	89 Other; Split parcels in different tax code areas; 90 Awaiting Assignment

RESPONSIBILITY CODES

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

ORDINANCE NO. 2024-09 ZONE 216

FOR FISCAL YEAR JULY 1, 2025, THROUGH JUNE 30, 2026

EXHIBIT D

PROPERTY USE CODE CATEGORY	EXPLANATION	ANNUAL TAX PER PARCEL
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