

ORDINANCE NO. 2012-09

AN ORDINANCE OF THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT TO
 AUTHORIZE THE LEVY OF A SPECIAL TAX TO FINANCE FIRE PROTECTION AND
 EMERGENCY SERVICES AND AUTHORIZING AN INCREASE IN THE APPROPRIATIONS
 LIMIT FOR THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

The people of the Contra Costa County Fire Protection District ordain as follows:

SECTION 1. PURPOSE AND INTENT. It is the purpose and intent of this ordinance to authorize the levy of a special tax on parcels of real property on the secured property tax roll of Contra Costa County that are within the Contra Costa County Fire Protection District (the "District") to raise revenue for the District to use in providing and enhancing necessary fire protection and prevention services and emergency services, including acquiring, operating and maintaining fire suppression equipment, payment of personnel costs, and funding capital improvements.

SECTION 2. AUTHORITY. This ordinance is adopted pursuant to Article XIII A, Section 4, Article XIII B, Section 4, and Article XIII C, Section 2 of the California Constitution; Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the California Government Code; Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the California Government Code; California Government Code Section 53978; and Sections 13911 and 13913 of the California Health and Safety Code.

SECTION 3. AMOUNT AND LEVEL OF TAXES. A special tax for the purposes specified in Section 1 of this ordinance shall be levied annually, for seven years, on every parcel of taxable real property. The tax per year shall be levied at the rates specified in Exhibit A, incorporated herein. "Parcel of taxable real property" means any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the Contra Costa County Treasurer-Tax Collector's Office. "Use code" means the code number assigned by the Contra Costa County Assessor in order to classify parcels according to use for *ad valorem* property tax purposes. All property that is otherwise exempt from or on which are levied no *ad valorem* property taxes in any year shall also be exempt from the parcel tax in that year.

SECTION 4. COLLECTION. The special tax levied on each parcel pursuant to this ordinance shall be a charge upon the parcel and shall be due and collectible as set forth in this section.

(a) 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.

(b) Collection. The special tax levied on each parcel shall be billed on the secured roll tax bills for *ad valorem* property taxes. The special tax shall be collected by Contra Costa County on behalf of the District in the same manner in which Contra Costa County collects secured roll *ad valorem* property taxes. 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 apply 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.

SECTION 5. ACCOUNTABILITY MEASURES.

(a) 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.

(b) Annual Report. An annual report that complies with the requirements of Government Code section 50075.3 shall be filed with the District Board of Directors no later than January 1 of each fiscal year in which the tax is levied.

SECTION 6. APPROPRIATIONS LIMIT. The appropriations limit of the District established under Article XIII B of the California Constitution shall be increased by the amount collected by the levy of this special tax in accordance with the applicable requirements of state law.

SECTION 7. SEVERABILITY. If any section, subsection, sentence, phrase or 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 District hereby declare that they would have adopted the remainder of this ordinance, including each section, subsection, sentence, phrase or clause, irrespective of the invalidity of any other section, subsection, sentence, phrase or clause.

SECTION 8. EFFECTIVE DATE; EXPIRATION DATE. This ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting thereon in an election to be held on November 6, 2012, so that taxes shall first be collected hereunder for the tax year beginning July 1, 2013. This ordinance, and the levy of taxes authorized herein, shall terminate on June 30, 2020. Within 15 days of passage, this ordinance shall be published once, with the names of the Directors 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 Directors, Contra Costa County Fire Protection District, State of California, on July 31, 2012, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

ATTEST: DAVID J. TWA, Clerk of the Board
of Supervisors and County Administrator

By: _____
Deputy

_____ Chair of the Board of Directors

[SEAL]

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Exhibit A

**Contra Costa County Fire Protection District
Special Tax by Classification of Real Property**

Classification of Real Property	Annual Tax Rate * (Effective July 1, 2013)
Single Family Residential or Condominium	\$ 75 per dwelling unit
Multi-Family Residential	\$ 37.50 per dwelling unit
Commercial/Industrial	\$ 75 per one-quarter acre of land area or portion thereof
Vacant or Agricultural	\$ 37.50 per parcel
Institutional	\$ 75 per one-quarter acre of land area or portion thereof
Miscellaneous	\$ 75 per parcel
Non-taxable	\$ 0 per parcel

Use Code Details *	
Classification of Real Property	(as adopted and amended by the County of Contra Costa)
Single Family Residential or Condominium	11, 12, 13, 14, 19, 29, 61
Multi-Family Residential	21, 22, 23, 24, 25, 26, 27, 28
Commercial/Industrial	31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56
Vacant or Agricultural	15, 16, 17, 18, 20, 30, 50, 62, 63, 64, 65, 66, 67, 68, 69
Institutional	70, 71, 72, 73, 74, 75, 76, 77, 78, 79
Miscellaneous	83, 84, 85, 86, 89, 90

*** Additional Provisions**

1. County use codes shall be the primary source for the classification of property.
2. Tax-exempt parcels shall be exempt from the parcel tax regardless of use code classification.
3. Parcels with multiple property classifications on one parcel shall be assigned tax units based upon the proportion of land area and dwelling units within each property classification.
4. Parcels of real property with multiple assessor parcel numbers but only one underlying parcel of real property shall be assigned tax units based upon the underlying parcel of real property.
5. Parcels with an incorrect use code shall be assigned tax units based on the actual use classification of the property.