

INITIATIVE ORDINANCE

ENACTING A SPECIAL TAX ON PROPERTIES LOCATED IN THE CROCKETT ZONE OF THE CROCKETT COMMUNITY SERVICES DISTRICT TO FUND MAINTENANCE OF PUBLIC OUTDOOR SPACES AND AMENITIES

The People of the Crockett Community Services District do ordain as follows:

Section 1. FINDINGS AND DECLARATIONS

A. Crockett and Port Costa residents highly value the preservation and maintenance of publicly-owned community spaces and amenities that contribute to community connection, character, and quality of life.

B. The Crockett Improvement Association (“CIA”) was incorporated in 1971 as a public charity and has participated vigorously thereafter in the physical improvement and beautification of Crockett, including construction of the downtown plaza, the planting of street trees, and the installation of downtown decorative street lighting.

C. The Crockett Community Services District (“CCSD”) was formed in 2006 to provide and manage community-led public recreation facilities, street lighting, landscape maintenance, and graffiti abatement, in addition to continuing to provide reliable, locally-controlled sewer services.

D. Members of the Crockett community, including members of the CIA, have recognized the need for public financing for the maintenance and repair of publicly-owned community spaces and amenities, and the CIA has now stepped forward to sponsor this measure to enact a special tax on properties in Crockett for public maintenance in Crockett.

E. In acknowledgement of the distinctive priorities and needs of the respective communities of Port Costa and Crockett, this measure would impose a parcel tax in the Crockett Zone for purposes unique to Crockett and would not impose a tax on properties in the Port Costa Zone. If desired by the residents of Port Costa, a funding mechanism for the Port Costa Zone could be enacted by a separate action of the CCSD Board of Directors or by initiative that is tailored to support the priorities and needs of the Port Costa community, as this measure is tailored for special needs within Crockett.

F. For more than 60 years, committed teams of volunteers have worked to maintain many of the public spaces and assets in Crockett, including the downtown plaza and street lights owned by the CCSD, and landscaping and fencing on a variety of public properties, including the state-owned Carquinez bridgehead area.

G. The CCSD continues to stretch its available revenue to construct, maintain, and operate the Crockett and Port Costa sewer systems, recreation facilities and programs, and other public assets, such as the historic Crockett Community Center, the swimming pool and tennis courts at Alexander Park, and the World War I Memorial Hall.

H. This measure will ensure facilities and assets historically maintained by volunteers and with grant funding will continue to be maintained at a higher standard by the CCSD for the enjoyment of present and future generations of Crockett and Port Costa residents, businesses, and visitors. This measure enacts a \$50 special tax on properties in Crockett, with some exemptions and excluding properties in Port Costa for collection and use by the CCSD, and requires the CCSD to develop and manage a public maintenance program in Crockett and to report the collection and use of the special tax on an annual basis pursuant to Section 50075.3 of the Government Code.

I. Use of these funds by the CCSD is limited to the purposes described in this measure, including litter and debris removal from public rights-of-way; maintenance, repair and replacement of streetlights owned by the CCSD; maintenance of Crockett's downtown plaza owned by the CCSD; maintenance of landscaping on public property in Crockett, including the state-owned Carquinez bridgehead area; maintenance and repair of fencing on or around public property in Crockett; maintenance and repair of future public amenities in Crockett; maintenance and repair of existing amenities in Crockett if they come into public ownership at a future date; and community outreach and education related to community beautification and care of public spaces.

J. The special tax authorized by this Ordinance is authorized by Sections 50075 through 50077 and 61121 of the California Government Code and will be approved if a majority of voters voting on the measure vote in favor of it.

Section 2. AUTHORITY

The People of the Crockett Community Services District enact this Ordinance in accordance with the authority granted to community services districts pursuant to Sections 50075 through 50077 and 61121 of the California Government Code.

Section 3. DEFINITIONS

For the purposes of this Ordinance, the following terms shall have the meanings provided below:

A. "Administrator" means an official of the District, or designee thereof, responsible for carrying out the provisions of this Ordinance.

B. "Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the Contra Costa County Assessor on the equalized tax roll.

C. "Board" means the Board of Directors of the District.

D. "County" means the County of Contra Costa.

E. "County Assessor" or "Assessor" means the County Assessor of the County of Contra Costa.

F. “County Assessor’s parcel” means a lot or Parcel with an assigned Assessor’s Parcel Number used by the County Assessor in preparing the tax roll.

G. “Crockett Zone” means the Crockett Zone established by Resolution 04-22 of the Local Area Formation Commission of the County of Contra Costa, as may be amended from time to time by the Board pursuant to Government Code Section 61142 and other applicable law.

H. “District” means the Crockett Community Services District.

I. “Fiscal Year” means the period starting July 1 and ending the following June 30.

J. “Landscaping” means the soil and rocks, grasses, plants, shrubs and trees in a space along with such related amenities as the irrigation and drainage systems, lighting, fencing, fountains and pumps, walls and retaining walls, paths, sidewalks, stairways, pavement and other such constructs and installations.

K. “Maintenance” means any servicing, repairing, cleaning, removing litter and debris, painting, protecting, watering, fertilizing, pruning, electrifying, illuminating or replacing of public lighting or landscaping, including related amenities in public spaces, as necessary to remain in safe, reliable and attractive condition. For the purposes of this Special Tax, Maintenance does not include work directly related to CCSD buildings, sewer facilities, or facilities managed by the Crockett Recreation Department.

L. “Parcel” means any County Assessor’s parcel in the District based on the equalized tax roll of the County as of July 1 of each Fiscal Year with the exclusion of any County Assessor’s parcel located within the census-designated place of Port Costa.

M. “Special Tax” means the special parcel tax authorized and imposed by this Ordinance.

N. “Taxable Parcel” means any Parcel that is not a Tax-Exempt Parcel.

O. “Tax-Exempt Parcel” means any Parcel that is exempt from (1) the Special Tax, as provided for in this Ordinance; or (2) the levy of general ad valorem property taxes under California law, including but not limited to public streets; schools; parks; and public drainage ways, landscaping, wetlands, greenbelts, and open space.

Section 4. TAX IMPOSED

A. An annual Special Tax is hereby imposed on July 1 of each Fiscal Year in the amount of fifty dollars and no cents (\$50.00) on every Taxable Parcel for the purposes described in Section 7 herein.

B. The Special Tax shall take effect on July 1, 2023 for Fiscal Year 2023-2024.

C. Commencing with Fiscal Year 2024-2025 and annually thereafter, by resolution, the District Board of Directors may, but is not required to, adjust the Special Tax rate in an amount not to exceed the lesser of the most recent twelve-month percent change for San Francisco-Oakland-Hayward, California, Urban Consumer Price Index (CPI-U), as reported by the U.S. Department of Labor Bureau of Labor Statistics, or seven percent (7%).

D. The Special Tax constitutes a debt owed by the owner of each Parcel to the District.

E. The Special Tax shall be levied and collected on each Taxable Parcel within the District for which the owner receives a separate ad valorem property tax bill.

F. Commencing with Fiscal year 2023-2024, by resolution, the District Board of Directors may reduce the rate of the Special Tax as applied to all Taxable Parcels or as applied to certain classifications of Taxable Parcels designated by ordinance by the District Board of Directors.

Section 5. EXEMPTIONS

A. The following Parcels shall be exempt from the Special Tax:

- i. Any Parcel exempt from the levy of general ad valorem property taxes under California law, including but not limited to public streets; schools; parks; and public drainage ways, landscaping, wetlands, greenbelts, and open space; and
- ii. Any Parcel designated as Assessor's Use Code 10 (Vacant and unbuildable); and
- iii. For purposes of clarity, any Parcel located in the census-designated area of Port Costa, which are located in the Port Costa Zone and not the Crockett Zone.

B. By ordinance, the District Board of Directors may designate classifications of Parcels to be exempted from the Special Tax.

Section 6. COLLECTION OF TAX

Pursuant to Government Code Section 61144 and other applicable law, collection and expenditure of the Special Tax shall be contingent on the Board taking such actions necessary to determine the CCSD will provide the services, level of services, and/or facilities provided within the Crockett Zone described herein. The Special Tax may be collected in the same manner as ordinary ad valorem taxes are collected and, if collected in that manner, shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of Contra Costa. The District Board of Directors may provide for other alternative methods of collection of the Special Tax by resolution.

Section 7. COLLECTION OF UNPAID TAX

The amount of the Special Tax, any penalty, and any interest imposed under the provisions of this Ordinance shall be deemed a debt owed to the District. Any person owing money to the District under the provisions of this Ordinance shall be personally liable to an action brought in the name of the District, at its option, for the recovery for such amount.

Section 8. USE OF TAX REVENUE

A. Revenue from the Special Tax, including penalties and interest thereon, shall be used only for:

- i. Litter and debris removal from public roads and rights-of-way in Crockett;
- ii. Maintenance, repair, and replacement of streetlights in Crockett;
- iii. Maintenance of the public downtown plaza in Crockett;
- iv. Maintenance and replacement of landscaping on public property in Crockett, including the state-owned Carquinez bridgehead area and trees within the public right-of-way;
- v. Maintenance and repair of fencing on or around public property in Crockett;
- vi. Provision of utilities, such as water and electricity, to properties and amenities maintained pursuant to this Ordinance; and
- vii. Community outreach and education related to community beautification and care of public spaces.

B. Permitted uses described in subdivision (A), above, include uses incidental to such permitted uses, such as rental, purchase, maintenance, and repair of equipment, vehicles, and supplies.

C. Maintenance of properties, facilities, or amenities described in subdivision (A) of this Section 8, that are owned by a public entity other than the District, such as the California Department of Transportation (Caltrans) or in the County right-of-way, shall be within the discretion of the District Board of Directors and contingent on permission or approval by the public entity owning or controlling such property or facilities. Nothing in this Ordinance shall require the District to act in conflict with the Constitution and laws of the State of California.

D. At the District Board of Directors' discretion, revenue from the Special Tax, including penalties and interest thereon, may also be used to pay for the costs of holding future elections to seek voter approval for the modification or repeal of this Ordinance or its successors; for the costs of administering the Special Tax, including fees and taxes, rents and lease fees, auditing, insurance, public noticing and public safety measures, such as bollards and

barriers; and for the costs of defending the Special Tax and this Ordinance, including attorneys' fees and related costs.

Section 9. ACCOUNTABILITY

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the Special Tax:

A. A separate, special account, referred to as the Lighting and Landscape Maintenance Fund, shall be created, into which the proceeds of the Special Tax, including penalties and interest earned on such proceeds, must be deposited.

B. On an annual basis, the District Board of Directors shall adopt a maintenance program and budget for use of the proceeds of the Special Tax.

C. The specific purposes of the Special Tax set forth in Section 8 herein. The proceeds of the Special Tax shall be applied only to those specific purposes as set forth in the maintenance program and budget described in subdivision (B) of this Section 9.

D. The Administrator shall annually prepare and submit to the District Board of Directors a report regarding the Special Tax funds collected and expended and the status of the maintenance program described in subdivision (B) of this Section 9, as well as any other information required by Government Code sections 50075.1 and 50075.3.

Section 10. ANNUAL AUDITS

A. Annually, the District retains an independent auditor to conduct an audit of and provide audited financial statements for all of the District's financial activities. The auditor shall include an accounting of the revenue received from the Special Tax and expenditures thereof in the audited financial statements. The auditor's report shall be presented to the Board and made available to the public.

B. The District Board of Directors may, but is not required to, establish a committee of members of the public to review and report on the revenue and expenditure of funds from the Special Tax adopted by this Ordinance and to advise on the maintenance program and budget described in Section 9, subdivision (B).

Section 11. INTERPRETATION, APPLICATION, AND APPEAL OF SPECIAL TAX FORMULA AND PROCEDURES

A. Any taxpayer who feels the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Administrator appealing the levy of the Special Tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the Special Tax levied on the applicant's Parcel should be modified or changed, the Special Tax levy will be corrected and, if applicable in any case, a credit or refund will be granted. The appeal must be filed not later than one year after having paid the Special Tax that is disputed.

B. Interpretations may be made by the District, by Resolution or Ordinance of the Board, for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the classification of properties, or any definition applicable to the Special Tax.

C. Without Board approval, the Administrator may make minor, non-substantive administrative and technical interpretations of the provisions of this Ordinance for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law, so long as any interpretation does not materially affect the rate and manner of collection of the Special Tax.

Section 12. AMENDMENTS

This Ordinance may only be amended by a vote of the people if the amendment would result in the Special Tax being imposed, extended, or increased in a manner not authorized by this Ordinance as originally approved by the voters, or if the amendment would substantially alter the purpose of the Special Tax. The District Board of Directors may enact other amendments, including but not limited to amendments necessary to implement or administer the Special Tax.

Section 13. EXPIRATION OF TAX

The authority to levy the Special Tax shall remain in effect unless a later ordinance is adopted and approved by the voters that either repeals the Special Tax or establishes a date that the authority to levy the Special Tax shall terminate.

Section 14. ADJUSTMENT OF APPROPRIATIONS LIMIT

Pursuant to California Constitution Article XIII B and applicable laws, the appropriation limit for the Crockett Community Services District is hereby increased by the aggregate sum authorized to be levied by this Special Tax for Fiscal Year 2023-2024 and each year thereafter.

Section 15. SEVERABILITY

If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

Section 16. SAVINGS CLAUSE

No section, clause, part, or provision of this Ordinance shall be construed as requiring the payment of any tax that would be in violation of the Constitution or laws of the United States or of the Constitution or laws of the State of California.

Section 17. DATE OF ADOPTION AND EFFECTIVE DATE

This Ordinance will be approved if a majority of voters voting on the measure vote in favor of it. The date of adoption shall be the date of the declaration of the vote, and this Ordinance shall become effective ten (10) days after the date of the declaration of the vote.

[END]