

OAKLEY

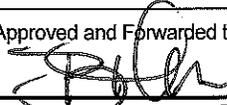


CALIFORNIA

STAFF REPORT

Agenda Date: 05/10/2016
Agenda Item: 3.7

Approved and Forwarded to City Council:


Bryan H. Montgomery, City Manager

Date: Tuesday, May 10, 2016
To: Bryan H. Montgomery, City Manager
From: Kevin Rohani, Public Works Director/City Engineer
SUBJECT: Confirm Election Results and Abandon Further Proceedings for the Establishment of Tax Area Zone 156 within the Oakley Special Police Tax Area for Police Protection Services for Tentative Parcel Map 03-15 (Pagano)

Background and Analysis

On December 8, 2015 the City Council adopted Resolution 148-15 approving the Tentative Parcel Map 03-15 (Pagano) (Assessor Parcel No. 032-020-014), to subdivide one 18.65-acre parcel into three 1.0-acre lots and one 15.04-acre lot with approximately 0.61 acres dedicated to widening East Cypress Road. The subdividing of this 18.65-acre parcel was consistent with the City's General Plan Land Use Designation of Agricultural Limited which allows for a maximum density of 1.0 dwelling unit per acre.

The Conditions of Approval for Tentative Parcel Map 03-15 (Pagano) require the property owner(s) to augment the financial impact that their development project would have on the City's police services budget. The City of Oakley previously formed the Oakley Special Police Tax Area District which authorizes the levy of an annual special tax on parcels to augment their financial impact to the City's police services budget. The property owner for Tentative Parcel Map 03-15 (Pagano) previously requested that the City assist with the annexing of Tentative Parcel Map 03-15 (Pagano) to the Oakley Special Police Tax Area.

On March 22, 2016, the City Council introduced Ordinance No. 07-16 which would authorize a special tax for police services within Zone 156 (Tentative Parcel Map 03-15) subject to property owner voter approval. The property owner ballot was then mailed to the property owner. If approved, the ballot would authorize the ordinance to take effect and authorize the annual levy of the Special Police Services Tax. On April 26, 2016, the City Clerk conducted the property owner election. The City Clerk tabulated the property owner ballot and the property owner was opposed to annexing Tentative Parcel Map 03-15 into the Oakley Special Police Tax Area as Zone 156. Staff has been informed that the property owner has decided to abandon their development plans. When the property owner decides to move forward with their development plans the City will revisit annexing their property

to the Oakley Special Police Tax Area. Since the property owner voted to oppose the annexation of their property into the Oakley Special Police Tax Area, Zone 156 of the Oakley Special Police Tax Area shall not be created, the Police Services Tax authorized in Ordinance No. 07-16 shall not be imposed and Ordinance No. 07-16 shall not become effective.

Fiscal Impact

There will be no financial impact to the City's General Fund. The applicant funded all costs associated with the annexation of Zone 156 to the Oakley Special Police Tax Area.

Recommended Action

Staff recommends that the City Council confirm the Election Results and Abandon Further Proceedings for the Establishment of Tax Area Zone 156 within the Oakley Special Police Tax Area for Police Protection Services for Tentative Parcel Map 03-15 (Pagano).

Attachments

- 1) Diagram
- 2) One (1) Ballot
- 3) Ordinance No. 07-16

EXHIBIT A - PROPOSED BOUNDARY MAP
CITY OF OAKLEY SPECIAL POLICE TAX AREA ZONE 156
CITY OF OAKLEY
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

Cypress Road

APN 032-020-014

Knightsen Avenue

Legend

-  Zone 156 Boundary
-  Parcel Lines



SPECIAL POLICE TAX AREA BALLOT
CREATING ZONE 156 FOR TENTATIVE PARCEL MAP 03-15 (PAGANO)

Assessor's Parcel Number: 032-020-014

Record Owner: Douglas W. Pagano

Address: PO Box 396
Byron, CA 94514-0396

Shall Ordinance No. 07-16 of the City Council of the City of Oakley be approved so as to authorize a special tax on property located in Zone 156 of the Oakley Special Police Tax Area to maintain the present level of police protection service and provide additional funding for increased police protection service? The initial annual tax is to be \$975.84 per single family parcel and \$487.92 per vacant parcel (all FY 2015-16 rates) per the current rate schedule. I also acknowledge that the tax rate can be adjusted annually as described in Ordinance No. 07-16.

_____ Yes, Ordinance No. 07-16 shall be approved.

X_____ No, Ordinance No. 07-16 shall not be approved.

Douglas W Pagano
Signature of Authorized Representative for
Douglas W. Pagano

Douglas W Pagano
Printed Name

OWNER
Title

CITY OF OAKLEY

ORDINANCE NO. ___-16

**AN ORDINANCE OF THE CITY OF OAKLEY ESTABLISHING
OAKLEY SPECIAL POLICE TAX AREA ZONE 156 WITHIN
THE OAKLEY SPECIAL POLICE TAX AREA FOR A SPECIAL
TAX FOR POLICE PROTECTION SERVICES FOR TENTATIVE
PARCEL MAP 03-15 (PAGANO)**

The Voters of the City of Oakley do ordain as follows:

Section 1. Purpose, Intent and Authority.

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 Oakley Special Police Tax Area Zone 156 (Tentative Parcel Map 03-15 (Pagano)) (Assessor Parcel No. 032-020-014) of the Oakley Special Police Tax Area in order to provide funding for police protection to serve the property and persons within said Zone.

This Tax is a special tax within the meaning of Section 4 of the 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 (Section 4 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 for the benefit of the residents of Zone 156.

This Ordinance is enacted pursuant to the authority of Government Code Section 53978.

Section 2. Definitions.

The following definitions shall apply throughout this Ordinance.

A. "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 price as the base amount in first fiscal year dollars as measured by the actual cost of services for the City of Oakley's cost of obtaining police services. The base amount shall be the amount of tax per parcel as specified in Section 3.A herein. The adjustments from actual to constant dollars shall be made by use of the actual cost of services, as specified in Section 3.B herein.

B. "Actual Cost of Services" means the estimated fully-loaded average cost for police personnel.

C. "Fiscal year" means the period of July 1 through the following June 30.

D. "Oakley Special Police Tax Area" includes all properties within the jurisdictional limits of the City of Oakley.

E. Oakley Special Police Tax Area Zone 156 (hereinafter called "Zone") means that portion of the incorporated area of the City of Oakley located within the boundaries as shown on the map Exhibit A hereto.

F. "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 this Ordinance, parcel does not include any land or improvements outside and boundaries of Zone 156 nor any land or improvements owned by any governmental entity.

G. Pursuant to Government Code §53978, "voter" means a person owning real property within the Zone at the time this Ordinance was adopted, as shown on the last equalized assessment role prepared by the Contra Costa County Assessor's Office.

Section 3. Amount and Level of Taxes.

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, 2015 through June 30, 2016) shall be the amount of Tax Per Parcel for a Property Use Code Category as set forth on Exhibit B hereto. If any new development, including new residential units, is completed prior to the tax being effective for the first fiscal year, the owner of the Parcel, as shown on the latest assessment roll, shall pay the tax for the remainder of such fiscal year on a pro-rated basis to the City, no later than receipt of Certificate of Occupancy or final building permit inspection.

B. For Subsequent Fiscal Year:

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 Actual Cost of Services beyond the first fiscal year the tax is levied.

In June or July of each year, City Council 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 B, the tax per year on each parcel for each fiscal year subsequent to the first fiscal year shall be an amount determined as follows:

$$\begin{array}{l} \text{Tax Per Parcel} \\ \text{For then Current} \\ \text{Fiscal Year} \end{array} = \begin{array}{l} \text{Tax Per Parcel} \\ \text{For First} \\ \text{Fiscal Year} \end{array} \times \begin{array}{l} \text{(Actual Cost of Services} \\ \text{for immediately} \\ \text{Preceding Fiscal Year)} \\ \text{(Actual Cost of Services} \\ \text{for First Fiscal Year} \\ \text{of Levy)} \end{array}$$

Provided, however, that in no event shall the tax per parcel for any fiscal year be less than the amount established for the first fiscal year.

C. 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 Section 4, below.

Section 4. Collection and Administration.

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 taxes on each parcel shall be billed on the secured roll tax bills for ad valorem property taxes and are to be collected in the same manner in which the County of Contra Costa collects secured roll ad valorem property taxes. Insofar as feasible and insofar as not inconsistent with this Ordinance, the times and procedure regarding exceptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, liens, and collections 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:

- i) The secured roll tax bills shall be the only notices required for this tax, and
- ii) The homeowners and veterans exemptions shall not be applicable because such exemptions are determined by dollar amount of value.

C. Costs of Administration by County.

The reasonable costs incurred by the County officers collecting and administering this tax shall be deducted from the collected taxes.

Section 5. 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 this Ordinance, including each article, section, subsection, sentenced phrase or clause, irrespective of the invalidity of any other article, section, subsection, sentence, phrase or clause.

Section 6. Effective Date and Posting.

This Ordinance shall take effect immediately upon its confirmation by two-thirds of the voters voting within the Zone in an election to be held on April 26, 2016 so that taxes shall first be collected hereunder for the tax year beginning July 1, 2015. If not confirmed by two-thirds of the voters participating in the election, this Ordinance and the tax approved herein shall not become effective.

The foregoing ordinance was adopted with the reading waived at a regular meeting of the Oakley City Council on March 22, 2016 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVED:

Kevin Romick, Mayor

ATTEST:

Libby Vreonis, City Clerk