

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

ORDINANCE NO. 2010-01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT ENACTING A SUPPLEMENTAL SPECIAL TAX FOR POLICE PROTECTION

WHEREAS, this Board of Directors (the "Board") is the governing Board of the Kensington Police Protection and Community Services District (the "District"); and

WHEREAS, the Board has the authority to levy a special tax; and

WHEREAS, in 1994, the voters of the District previously approved a special tax (the "Existing Special Tax") in the amount of \$300 per year for single family residential parcels, with amounts for properties in other use categories identified in the ordinance, to provide a source of funding for police protection services; and

WHEREAS, in 1994, the Existing Special Tax did not contain a CPI adjustment and has remained fixed at \$300 per year for single family residential parcels, with amounts for properties in other use categories identified in the ordinance, for fifteen years; and

WHEREAS, the Board believes that a supplemental special tax is required to provide a stable, financial foundation for operations and capital equipment acquisition for police protection; and

WHEREAS, the supplemental special tax shall be designated as the "Supplemental Police Tax" (the "Supplemental Special Tax"); and

WHEREAS, the Board deems it necessary and essential to submit the question of the Supplemental Special Tax to qualified voters within the District at a special election to be held on June 8, 2010 and consolidated with the Direct Primary Election scheduled on that date; and

WHEREAS, pursuant to Government Code Section 50077, the Board has heretofore held a public hearing on the question of the Supplemental Special Tax following notice of such public hearing; and

WHEREAS, pursuant to Government Code Sections 50075 et seq and California Constitution Articles XIII A and XIII C, the Board may impose the Supplemental Special Tax upon adoption and approval of the Ordinance by the Board and a two-thirds vote of the electorate of the District voting in the election; and

WHEREAS, pursuant to the authority of California Government Code Section 53970, et. seq., the District is authorized to levy special taxes by ordinance for the provision of police protection services as described in such ordinance.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Election. A special election has been called and shall be held in the District on the 8th day of June, 2010, for the purpose of submitting to the voters of the District the question of the Supplemental Special Tax to be levied by the District in the amounts and for the purposes hereinafter set forth. Such special election shall be consolidated with the Direct Primary Election scheduled on June 8, 2010.

Section 2. Annual Tax. Commencing with the Fiscal Year 2010-2011, an annual Supplemental Special Tax to raise revenue to support police protection services by the Kensington Police Department within the Kensington Police Protection and Community Services District is hereby imposed upon property within the District.

Section 3. Purpose. The purpose of this Supplemental Special Tax is to raise revenue only for the purposes of obtaining, providing, operating, maintaining and expanding police protection service, facilities and equipment, for paying the salaries and benefits to police personnel, and for such other necessary police protection services expenses of the District as such services shall be made available throughout the entire District. The proceeds from the Supplemental Special Tax shall be used only for the purposes identified in this Section.

Section 4. Special Account. Upon the effective date of this Supplemental Special Tax, the District's General Manager is hereby directed to create a separate account into which all revenue raised by the Supplemental Special Tax shall be placed. The District's General Manager shall file a report with the Board of Directors no later than June 30 of each year, commencing June 30, 2011, and at least once a year thereafter which shall contain both of the following: (i) the amount of funds collected and expended under this Ordinance; and (ii) the status of any project required or authorized to be funded to carry out the purposes set forth in this Ordinance.

Section 5. Amount of Tax. For the initial Fiscal Year, July 1, 2010 through June 30, 2011 (the "Base Year"), the Supplemental Special Tax shall be levied upon property in the following amounts, herein called the "Base Year Amount":

<u>Class of Improvement or Use*</u>	<u>Base Year Amount</u>
Single Family Residential	\$200.00 per parcel
Multiple Unit Residential	300.00 per parcel
Commercial and Institutional	300.00 per parcel
Miscellaneous Improved Property	200.00 per parcel
Unimproved Property	60.00 per parcel

*Class of Improvement or Use will be determined annually based on data from the Contra Costa County Assessor.

For the Fiscal Year July 1, 2011 through June 30, 2012, the maximum annual amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the Base Year Amount by an inflation factor in an amount not to exceed the increase in the Consumer Price Index as published by the U.S. Department of Labor for the April to April San Francisco-Oakland-San Jose area

(the "Consumer Price Index"). In each succeeding year, the maximum amount of the Supplemental Special Tax for each category of property shall be determined by multiplying the preceding fiscal year's maximum special tax by an inflation factor in an amount not to exceed the increase in the Consumer Price Index. Should the Consumer Price Index be negative in any Fiscal Year, the Supplemental Special Tax for each category of property shall remain the same as in the previous Fiscal Year and shall not decrease.

The Board shall establish the amount of the Supplemental Special Tax annually by Resolution each fiscal year in amounts not to exceed the maximum amounts specified herein. In no case shall the amount of the Supplemental Special Tax to be levied in any fiscal year exceed the maximum amount authorized herein without an approval of the voters.

The Supplemental Special Tax shall be levied in perpetuity, or as long as funds are required for the purposes specified in Section 3 hereof.

This Supplemental Special Tax shall be in addition to the Existing Special Tax of \$300.00 per single family residential parcel annually, with amounts for properties in other use categories identified in Ordinance No. 97-01 which had no CPI escalation factor.

Section 6. Exemptions. The Supplemental Special Tax shall not be imposed upon a federal or state governmental agency, any local public agency, or any parcel of property which is exempt from ad valorem taxes under any other applicable law.

Section 7. Method of Collection. The District hereby directs the Tax Collector of the County of Contra Costa to collect the Supplemental Special Tax authorized herein for the initial Fiscal Year 2010-2011 and for subsequent fiscal years, on the same tax roll at the same time and in the same manner, and subject to the same penalties as the property taxes fixed and collected by the County of Contra Costa (the "County") on behalf of the District. The County may deduct its reasonable costs incurred for such services before remittance to the District.

The Supplemental Special Tax, together with all penalties and interest thereon, shall constitute a lien upon each parcel of property upon which it is levied until it has been paid, and said Supplemental Special Tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the District by the person(s) who own the parcel of property on the date said Supplemental Special Tax is due.

Section 8. Unexpended Revenue. Any surplus monies raised by the District from the Supplemental Special Tax may in the discretion of the Board be (i) used in the succeeding year for the purposes stated in this Ordinance; or (ii) used for lowering the succeeding year's levy of the Supplemental Special Tax by the amount of the surplus or a portion thereof. In no event shall such surplus monies be used by the District for any purposes other than those specified in Section 3 hereof.

Section 9. Effective Date. The special election to approve the Supplemental Special Tax shall take place on June 8, 2010. The Supplemental Special Tax shall become effective upon passage of this Ordinance by the Board and a two-thirds (2/3) vote of the electorate of the District voting in the election as certified by this Board and the Secretary of the Board.

Section 10. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase in this Ordinance, or any part thereof, is held invalid or unconstitutional, such decision shall not affect the validity of the remaining sections or portions of this chapter or part thereof. The Board hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance irrespective of the fact that any one or more sections, subdivisions, paragraphs, sentences, clauses or phrases may be declared invalid or unconstitutional.

PASSED AND ADOPTED at the adjourned meeting of the Board of Directors of the Kensington Police Protection and Community Services District held this 11th day of March, 2010 by the following vote:

AYES: 4

NOES: 1

ABSENT: 0

ABSTAIN: 0

Chuck Toombs

Chuck Toombs, President
Board of Directors
Kensington Police Protection and Community Services District

ATTEST:

Stephanie Fries
Stephanie Fries, District Secretary