

**CITY OF WATSONVILLE MEASURE B
POLICE PROTECTION TAX ORDINANCE
(Full Text of Ordinance No. 686-86 (CM))**

AN ORDINANCE OF THE CITY OF WATSONVILLE TO ADD CHAPTER 3-12 TO THE WATSONVILLE MUNICIPAL CODE TO IMPOSE A SPECIAL TAX TO FUND POLICE PROTECTION SUBJECT TO APPROVAL BY TWO-THIRDS VOTE OF THE VOTERS VOTING ON THE MEASURE

THE COUNCIL OF THE CITY OF WATSONVILLE, CALIFORNIA, DOES ORDAIN AS FOLLOWS:
SECTION 1: Enactment. Chapter 3-12 entitled "Police Protection Tax" is hereby added to the Watsonville Municipal Code, to read in words and figures as follows:

**"CHAPTER 12
POLICE PROTECTION TAX**

Sec. 3-12.01: Title.

This Chapter shall be known as the "Police Protection Tax Law of the City of Watsonville". It is adopted pursuant to the authority contained in Section 53978 of Article 16, Chapter 4, Part 1, Division 2, of Title 5 of the Government Code of the State of California.

Sec. 3-12.02: Definitions.

For the purposes of this Chapter certain words and phrases used herein are defined as follows:

(a) "Commercial Use" shall mean the actual use of property as defined within the CA, CC, CT, CN, CNS, CO, CV, and within that part of the Central Downtown Redevelopment Project area designated for commercial use on the "Land Use Map", or other district established for commercial use as set forth in Title 14 of the Watsonville Municipal Code and the Central Downtown Redevelopment Plan, as amended, or as may be amended by reclassification into commercial oriented districts. Actual commercial use may exist within a residential or industrial district but shall be classified and taxed as a non-conforming "commercial use".

(b) "Fiscal year" shall mean the term commencing July 1 through June 30 of each year.

(c) "Industrial Use" shall mean the actual use of property as defined within the IP, IG, TCU, and within that part of the Westside Industrial Redevelopment Project area designated for industrial use on the "Land Use Map", or other district established for industrial use as set forth in Title 14 of the Watsonville Municipal Code and the Westside Industrial Redevelopment Plan, as amended, or as may be amended by reclassification into industrial oriented districts. Actual industrial use may exist within a residential or commercial district but shall be classified and taxed as a non-conforming "industrial use".

(d) "Month" shall mean a calendar month.

(e) "Person" shall mean any individual, family, family group, firm, partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, or other group or combination acting as a family, social or business unit in the use of property within a residential, commercial, or industrial district.

(f) "Residential Use" shall mean the actual use of property as defined within the R-1, R-IP, RM-2, RM-3, and within those parts of the Central Downtown and Westside Industrial Redevelopment Project areas designated for residential use on the respective "Land Use Maps", or other district established for residential use as set forth in Title 14 of the Watsonville Municipal Code and the Central Downtown and Westside Industrial Redevelopment Plans, as amended, or as may be amended by reclassification into residential oriented districts. Actual residential use may exist within a commercial or industrial district but shall be classified and taxed as a non-conforming "residential use". Residential use shall mean only dwelling places having kitchen, bath and sleeping area within a single dwelling unit, and shall exclude rooming houses, motels and hotels.

(g) "Use of property" shall mean the utilization by a person of any building unit or premise on improved real property on or within which a single residence, apartment, mobile home, commercial business, profession, or industrial operation or entity is maintained, and shall not include unimproved real property.

Where improved real property is subject to multiple use by more than one (1) person for either residential, commercial or industrial purposes, then "use of property" shall mean the utilization by such person of the unit either owned or rented thereon regardless of whether or not the property is served by single or multiple water meter connections.

(h) "Water Department" shall mean the water division of the City Public Works Department as provided in Chapter 6-5 of this Code.

Sec. 3-12.03: Purpose.

The City Council hereby declares that this Chapter is adopted to impose a special tax based on the use of real property within zoning districts of the City with differential tax rates determined on a benefit basis in order to maintain and fund police protection in the City.

Sec. 3-12.04: Tax Imposed.

There is hereby imposed a tax upon every person in the City for the use of property within the designated use classification and at the rate set forth in the following formula:

(a) Residential Use: Three (\$3.00) Dollars per month per residential unit;

(b) Commercial Use: Ten (\$10.00) Dollars per month per commercial unit; and

(c) Industrial Use: Fifteen (\$15.00) Dollars per month per industrial unit.

Sec. 3-12.05: Exemption.

All Federal or State or other Local Governmental Agencies are exempt from the tax imposed by this Chapter.

Sec. 3-12.06: Time of Payment.

The tax required by the provisions of this Chapter shall be due on the first day of each month and shall be payable and collected, subjected to delinquency and surcharge, as set forth in Article 8 of Chapter 6-5 of this Code. All statements for the tax shall be issued by the Director of Finance and shall be combined with bills or statements for

water service rendered by the Water Department in all cases where the use of property or a combination of properties in question is connected to the Municipal Water System. If a use of property is not connected with the Municipal Water System, a separate statement shall be rendered for the tax.

Sec. 3-12.07: Responsibility for Payment.

The tax due and payable shall be billed together with the monthly or bi-monthly statements rendered by the Water Department in all cases where the use of property or a combination of properties in question is connected to the Municipal Water System, and shall be billed to the following persons:

(a) In the case of any person whose premises is connected with the Municipal Water System, to the person who requested such connection to the Municipal Water System or successor in interest or to any person requesting that such bill be charged personally to him/her; or

(b) In the case of any person whose premises is not connected to the Municipal Water System then to the owner of record of such premise as known by available public records.

(c) In the event a use of property falls within a description of two or more classifications or rates set forth in Sec. 3-12.04, the person responsible shall pay the higher or highest of the tax specified.

Sec. 3-12.08: Use of Tax; Fund Established.

The revenues from the tax realized shall be used solely for police protection and for no other purpose. The City Council hereby establishes a special fund designated as the "Police Protection Fund". All funds from the imposition of the tax, less the cost of collection, and any other monies that the City Council may from time to time transfer thereto, shall be deposited in the "Police Protection Fund" to be used exclusively for the purpose of obtaining, furnishing, operating, and maintaining police protection equipment or apparatus for such service; for paying the salaries, benefits to Police Protection Personnel; and, for such other necessary police protection expenses of the City for which police protection is provided.

Sec. 3-12.09: Sunset Provision for Automatic Rescission.

This Chapter shall remain in full force and effect for a period of three (3) years and shall be automatically rescinded on June 30, 1989, subject to extension by a vote of two-thirds (2/3) of the voters voting on such new measure as may be submitted by the City Council.

Sec. 3-12.10: Actions to Collect.

Any tax required to be paid under the provisions of this Chapter shall be deemed a debt owed by the person owing the tax to the City. Any person owing a tax to the City under the provisions of this Chapter shall be subject to a court action brought in the name of the City for the recovery of such amount. The Director of Finance and the City Attorney are authorized and directed to initiate and maintain actions to collect and recover taxes due.

Sec. 3-12.11: Interest and Penalty.

Taxes uncollected from a person who has not remitted tax due to the Director of Finance as provided in Article 8 of Chapter 6-5 of this Code are delinquent. Any person who fails to remit any tax imposed by this Chapter after receipt of written notice from the City of such failure shall pay a penalty as set forth in Article 8 of Chapter 6-5 of this Code. If the Director of Finance determines that the non-payment of any remittance due under this Chapter is due to fraud, a penalty of twenty-five (25%) percent of the amount of the tax shall be added thereto in addition to the penalty. Every penalty imposed upon a person, shall become a part of the tax required to be remitted.

Sec. 3-12.12: Administration.

It shall be the duty of the Director of Finance to administer and enforce the collection of the tax imposed by this Chapter and to determine and make any decisions necessary to administer the provisions of this Chapter.

Sec. 3-12.13: Appeal.

Any person aggrieved by a decision of the Director of Finance may appeal to the City Council by filing a notice of appeal with the Director of Finance within fifteen (15) days of the notice of the decision. The City Clerk shall fix a time and place for hearing such appeal before the City Council not less than ten (10) days or more than thirty (30) days from the date of filing an appeal and the City Clerk shall give notice in writing to such person at his last known place of address. Any amount found to be due by the City Council at the hearing of an appeal shall be immediately due and payable from the appellant upon service on appellant of a written notice of the findings of the City Council.

Sec. 3-12.14: Penalties for violation - Unlawful Acts.

Any person violating any of the provisions of this Chapter or any person willfully refusing to pay the tax required hereunder shall be punishable and subject to the penalties set forth in Chapter 1-2 of this Code.

Sec. 3-12.15: Service of Notices.

Any and all notices required to be served on any person shall be deemed to have been properly served upon proof of personal service or by service by depositing in the United States mail, postage prepaid and addressed to the person intended to be served at his last known address."

Full Text of Ordinance, Measure B - Continued

SECTION 2: Publication. The City Clerk is hereby directed to cause this Ordinance to be published in one (1) regular issue of the Watsonville Register-Pajaronian, a newspaper of general circulation printed and published in the City of Watsonville.

SECTION 3: Effective Date. This Ordinance shall take effect on July 1, 1986, provided two-thirds of the voters voting on the measure ratify and approve adoption of this Ordinance at the Special Municipal Election set for June 3, 1986.

The foregoing ordinance was introduced at a regular meeting of the Council of the City of Watsonville, held on the 10th day of December, 1985, by Council Member Marsano, who moved its adoption, which motion being duly seconded by Council Member Ingersoll, was upon roll call carried and the ordinance adopted by the following vote:

AYES: COUNCIL MEMBERS: Carroll, Clark, Deretich, Ingersoll, Marsano

NOES: COUNCIL MEMBERS: Murphy and Soldo

ABSENT: COUNCIL MEMBERS: None.

s/ Ann M. Soldo
Mayor

ATTEST:

s/ Lorraine Washington
City Clerk

The foregoing ordinance, having been printed and published as required by the Charter of the City of Watsonville, and coming on for final consideration at the regular meeting of the Council of the City of Watsonville, held on the 14th day of January, 1986, by Council Member Marsano, who moved its final adoption, which motion being duly seconded by Council Member Ingersoll, was upon roll call carried and the ordinance finally adopted by the following vote:

AYES: COUNCIL MEMBERS: Carroll, Clark, Deretich, Ingersoll, Marsano

NOES: COUNCIL MEMBERS: Murphy and Soldo

ABSENT: COUNCIL MEMBERS: None.

s/ Ann M. Soldo
Mayor

ATTEST:

s/ Lorraine Washington
City Clerk

EFFECTIVE DATE: February 12, 1986

6/86

**IMPARTIAL ANALYSIS BY CITY ATTORNEY
MEASURE B**

Article XIII-A of the State Constitution (Proposition 13) limits tax upon real property to 1% of its fair market value.

This measure, as authorized by Section 53978 of the State Government Code, would impose a tax upon the use of property of \$3.00 per month per residential unit, \$10.00 per month per commercial unit, and \$15.00 per month per industrial unit, for the specific purpose of providing additional police officers and protection for a period of three years. The proposed tax would be collected on statements rendered by the Water Department and deposited in a special fund for such specific purpose.

This measure would take effect on July 1, 1986, provided two-thirds of the voters voting on the measure ratify the Ordinance adopted by the City Council to impose such tax.

ARGUMENT IN FAVOR OF MEASURE B

The purpose of this measure is to finance and provide more police protection for the people of Watsonville.

In 1979, the State Legislature adopted legislation which authorized cities to impose an override tax for police (and fire) protection services, provided 2/3 of the voters voting upon the measure voted YES.

Many people have asked for more police protection for our City. However, the restraints of State Constitution Article XIII-A (Proposition 13) limit the amount of revenue available for additional police, while still providing for other essential city services.

This measure will impose a tax upon the use of real property of \$3.00 per month per residential unit, \$10.00 per month per commercial unit, and \$15.00 per month for industrial properties effective July 1, 1986, for a period of three years, after which the tax will automatically end, unless again approved by the voters.

The money derived from the tax will let the City hire eight additional police officers and place them on patrol.

A recent study in Los Angeles indicated that 2.7 officers per 1,000 is adequate for most cities. With our current population of 26,266, we have 43 authorized officers, which is a ratio of only 1 officer per 609 persons, or 1.63 officers per 1,000 persons. Most people want more.

If you agree that our City is in need of greater police protection, then this is your opportunity to place additional police officers on patrol. Is additional police protection worth 10¢ a day to you? It is your choice.

You are urged to vote Yes on this measure.

s/ Vido T. Deretich, Council Member
s/ Rex C. Clark, Council Member
s/ Roy Ingersoll, Council Member
s/ Wanda W. "Gwen" Carroll, Council Member
s/ Joseph G. Marsano, Jr., Council Member

**NO ARGUMENT AGAINST THIS MEASURE
WAS SUBMITTED**

6/86