

WEST CONTRA COSTA HEALTHCARE DISTRICT BOARD OF DIRECTORS

RESOLUTION No. 845

**DIRECTING THE LEVY AND COLLECTION OF THE PARCEL TAX AND
DELIVERY OF THE PARCEL TAX PROCEEDS**

WHEREAS, Section 4 of Article XIII A of the California Constitution and Government Code section 53730.01 authorize a health care district to impose and levy a special tax for specified purposes upon approval of two-thirds of the electorate voting on the measure.

WHEREAS, the District adopted Resolution No. 841 on March 9th, 2004, calling a special election on June 8, 2004 upon the question of authorizing the District to impose and levy a special tax to ensure continued local access to emergency room care, acute hospital care and other medical services (the "Parcel Tax").

WHEREAS, over two-thirds of the electorate of the District voting on the measure approved the Parcel Tax.

WHEREAS, the Contra Costa County Registration-Election Department certified the results of the election on June 21, 2004.

WHEREAS, the Board of Directors ("Board"), in order to facilitate the collection of the Parcel Tax, desires to authorize and direct the Contra Costa County Auditor-Controller ("Auditor") and Tax Collector and any consultants, respectively, to levy and collect the Parcel Tax and deliver the proceeds as directed.

WHEREAS, in the reasonable judgment of the Board, it is advisable to correct an administrative error in Resolution No. 841 regarding the classification of Assessor's Use Code 29 (condominium) as "Single-family Residential" rather than "Small Multi-Unit Residential."

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. **Tax Levy.** Beginning July 1, 2004 and continuing until such time as no Certificates of Participation and no Parity Debt are outstanding (as those terms are defined in the Trust Agreement between the District, U.S. Bank National Association and WCCHD Financing Corporation, dated July ____, 2004), the Board authorizes and directs the District staff to work with the Auditor and/or any consultants to levy the Parcel Tax against each parcel of land within the District that appears on the annual secured Contra Costa County property tax roll at the following annual rates:

Single-family Residential / Vacant / Miscellaneous - \$52 per parcel
Assessor's Use Codes: 10-19, 29, 61-62, 69, 81-85, 88-89

Small Multi-Unit Residential - \$104 per parcel
Assessor's Use Codes: 20-24

Small Commercial / Industrial - \$312 per parcel
Assessor's Use Codes: 25, 30-32, 34-37, 40, 48, 56, 63, 67, 80

Medium Commercial / Industrial - \$520 per parcel
Assessor's Use Codes: 26, 33, 43-47, 49-50, 53, 64

Large Commercial / Industrial - \$1,040 per parcel
Assessor's Use Codes: 27-28, 38-39, 41-42, 51-52, 54-55, 68, 70, 76, 86

2. **Method of Collection.** The Parcel Tax shall be collected at the same time, in the same manner, and subject to the same interest and penalties as secured *ad valorem* property taxes collected by the Treasurer-Tax Collector.

3. **Delivery of Tax Proceeds to Trustee.** All Parcel Tax proceeds shall be delivered to a bank trustee ("Trustee") in a separate account until such time as there are no Certificates of Participation and no Parity Debt outstanding (as those terms are defined in the Trust Agreement between the District, U.S. Bank National Association and WCCHD Financing Corporation, dated July ____, 2004). The Board directs the Auditor to deliver the Parcel Tax proceeds in the manner and to the Trustee or bank account that the District indicates by separate written instruction to the Auditor.

4. **Official Actions.** The President of the Board or her designees are hereby authorized to execute any other document and to perform all acts necessary to assure the Parcel Tax is collected and that Parcel Tax proceeds are delivered to the Trustee pursuant to directions to the Auditor.

5. **List of Parcels.** The District shall file with the County Auditor a list of the parcels subject to the Parcel Tax.

6. **Copy of Resolution.** The District directs the Secretary of the Board to file with the County Auditor a certified copy of this resolution.


ADOPTED, SIGNED and APPROVED by the Board of Directors of West Contra Costa Healthcare District on the 16th day of July 2004, by the following vote:

AYES: Directors Campbell, Wallace, Moore-Cash, Casazza and Carson

NOES:

ABSTENTIONS:

ABSENT:


Chair of the Board of Directors

Attest:


Secretary of the Board of Directors