

Resolution Calling the Special Election

Felton Fire Protection District

Resolution No. 25-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE FELTON FIRE PROTECTION DISTRICT ORDERING A SPECIAL ELECTION REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA CRUZ CALL A SPECIAL DISTRICT ELECTION TO BE HELD ON February 3, 2026 WITH THE ELECTION TO BE CONDUCTED BY THE SAME DATE BY THE COUNTY OF SANTA CRUZ, AND; REQUESTING THE COUNTY OF SANTA CRUZ ELECTIONS TO CONDUCT THE ELECTION.

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the County permit the County Elections official to render specified services to the city or district relating to the conduct of an election; and

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested from the County Elections official; and

WHEREAS, pursuant to Elections Code Section 10002, the city or district shall reimburse the County in full for the services performed upon presentation of a bill to the city or district; and

WHEREAS, pursuant to the authority of Section 13911 and 13913 of the California Health and Safety Code, Government Code Sections 50075 et seq., and other applicable law, the Felton Fire Protection District ("District") may levy a special tax on parcels of real property in the District for the purpose of providing rescue, emergency medical care and ambulance, hazardous material emergency response, and fire protection services, subject to the approval by a two-thirds vote of the qualified voters of the District voting in an election on the issue; and

WHEREAS, the Board of Directors of the District has considered, after conducting internal reviews and conducting numerous public meetings during the Summer and Fall of 2025, that the existing property tax revenues received by the District are inadequate to meet the rising costs of maintaining and improving fire protection and emergency medical services, replacing and maintaining essential equipment, and protecting the District's firefighters and community at large; and

WHEREAS, the Board of Directors of the District finds that despite exhausting all other options to avoid a tax increase, the District cannot sustain current service levels or fulfill its responsibility to protect life and property without additional tax revenue; and

WHEREAS, the Board of Directors of the District finds that a tax measure is necessary and in the best interest of the community to sustain the District's essential services.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that by the Board of Directors of the Felton Fire Protection District as follows:

Section 1. The foregoing recitals are true and correct, incorporated herein by reference, and are made an operative part hereof.

Section 2. That the Board of Directors hereby orders a special, all-mail election to be called on Tuesday, February 3, 2026, and the election shall be held solely within the boundaries of the District.

Section 3. That the Board of Directors hereby requests the Board of Supervisors permit the Santa Cruz County Elections Department provide any and all services necessary for conducting the election and hereby agrees to pay for said services, and

Section 4. That the Santa Cruz County Elections Department shall conduct the election for the measure attached hereto as Exhibit A and incorporated herein by reference.

Section 5. That, in accordance with California Elections Code Section 13247, the ballot question for the measure to be voted on at the February 3, 2026 election shall be as follows, and the District Fire Chief (the "Fire Chief") or their designee is hereby authorized and directed to make any changes to the text of the proposition as required to conform to any requirements of the County Elections official:

Shall Felton Fire Protection District adopt the Felton Fire Revitalization and Sustainability Ordinance to provide 24/7/365 rapid emergency response with paid and volunteer staff, and to maintain and upgrade engines, equipment, facilities, and firefighter training, by levying a \$682 annual parcel tax (raising about \$1.6 million annually), with all funds restricted and subject to independent citizen oversight? A "No" vote means the District will dissolve and merge into a neighboring district.	YES _____	NO _____
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Section 6. That in accordance with California Elections Code Section 9313 and 9280, the County Counsel is hereby requested to prepare an impartial analysis of this measure.

Section 7. That the Fire Chief or their designee is hereby authorized to execute any other documents and to perform all acts necessary to place this measure on the ballot, including but not limited to making alterations to the text of the ordinance to comply with any applicable requirements of law and the Elections Department, and to reimburse the Elections Department for costs actually incurred to effectuate the election for the measure.

Section 8. If any provision of this Resolution is determined invalid, the remaining provisions shall remain in full force and effect.

Section 9. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this _____ day of November, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Board Secretary/Clerk

APPROVED:

Board President

DRAFT

Exhibit A – Full Text of the Special Parcel Tax Ordinance

An Ordinance of the Felton Fire Protection District to Authorize the Levy of a
Special Parcel Tax to Finance Fire Protection,
Emergency Medical Services, and Community Preparedness

The people of the Felton Fire Protection District ordain as follows:

Section 1. Title. This ordinance shall be known as the “Felton Fire Protection District Revitalization and Future Sustainability Ordinance.”

Section 2. Purpose and Findings. The purpose of this ordinance is to authorize the levy of a special tax on parcels of real property on the secured property tax roll of Santa Cruz County that are within the Felton Fire Protection District (the “District”) boundaries to raise revenue for the District to use as follows:

- Maintain and improve fire protection and emergency medical response within District boundaries;
- Ensure hybrid staffing of paid and volunteer personnel sufficient to cover the Felton station 24 hours per day, 365 days per year;
- Recruit and retain qualified firefighters, EMTs, and volunteers by providing modern training and equipment;
- Provide for a competitively compensated Fire Chief to oversee operations and maintain strong leadership;
- Replace and maintain essential apparatus, equipment, and facilities; and
- Expand Felton community education and engagement for fire safety.

The Board has found that existing revenues are insufficient to meet the District’s ongoing needs, and that without additional funding, 24/7/365 coverage and best-practice response times cannot be assured.

Section 3. Authority. This ordinance is adopted pursuant to Health & Safety Code section 13911 and Government Code sections 50075–50077.5, and is a special tax requiring approval by two-thirds of the voters voting on the ordinance.

Section 4. Definitions. For purposes of this ordinance:

- “Parcel” means any real property parcel assigned an assessor’s parcel number (APN) on the Santa Cruz County secured tax roll that is wholly or partially within the District boundaries.
- “Owner” means the owner of record of a parcel on the secured tax roll as of the lien date.
- “District” means the Felton Fire Protection District.

Section 5. A special tax shall be imposed on all parcels beginning fiscal year 2026–27. The base parcel tax shall be \$682, subject to additional charges or exceptions as specified in Exhibit 1, “Santa Cruz County Use Code Fees”, as further addressed in Section 9, below.

The records of the Santa Cruz County Assessor as of March 1st for each year shall be used to identify each Parcel for the calculations of the special tax applicable to that Parcel.

Section 6. Duration (Community Reassessment at 5 Year Intervals). The special tax shall remain in effect unless repealed or amended by the voters or the Board. Beginning at the conclusion of fiscal year 2030–31 and continuing at 5 year intervals, the Board shall conduct a public reassessment process, including community input, to determine whether adjustments or replacement of the parcel tax ordinance are warranted. No increase to the base parcel tax approved by the voters herein will occur without a further vote by the voters.

Section 7. Use of Proceeds (Special Tax; Restricted Purpose). All special tax proceeds shall be deposited in a separate account and expended solely for fire protection, emergency medical response, and Felton community education and engagement for fire safety programs, which may include, without limitation: adding or retaining firefighter/EMT staffing; training; PPE; apparatus/vehicle replacement and maintenance; station repairs; communications and technology; fuels-reduction and community risk-reduction programs; and other directly related costs.

Section 8. Accountability and Transparency. To ensure accountability, the District shall implement the following:

1. Creation of a separate account into which all proceeds are deposited. The proceeds of the tax authorized herein shall be applied only for the specific purposes identified herein.
2. Creation of a Citizens’ Oversight Committee of 3–5 members appointed by the Board, excluding District employees, vendors, and current officials, that will review expenditures and issue the annual public report.
3. Publication of an annual report complying with the requirements of Government Code Section 50075.3 stating (a) the amount of funds collected and expended, and (b) the status of projects and services funded. This report shall be filed with the District Board of Directors no later than January 1st of each fiscal year in which the tax is levied.

Section 9. Use Code Application.

1. The annual special parcel tax shall be levied exclusively according to the Santa Cruz County Assessor Use Code–based fee schedule, as set forth in Exhibit 1, “Santa Cruz County Use Code Fees”, which is incorporated herein by reference. The County Assessor’s records shall govern the application of the correct fee to each parcel based on its assigned use code and related formula (including base and per-unit calculations).

Section 10. Collection; County Tax Roll. The special parcel tax shall be collected by the Santa Cruz County Tax Collector at the same time and in the same manner as ad valorem property taxes, including the same penalties and procedures in the event of delinquency, or by other lawful means as determined

by the Board. The County may deduct its reasonable costs of collection from the proceeds. The tax for each parcel, calculated using a base rate of \$682 and applied according to the classifications and formulas set forth in Exhibit 1, "Santa Cruz County Use Code Fees", 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.

Section 11. Appropriations Limit. If required by law, the Board may establish or adjust the District's appropriations limit pursuant to Article XIII B of the California Constitution and applicable statutes.

Section 12. CEQA. Adoption of this funding mechanism does not constitute a project under the California Environmental Quality Act because it creates a governmental funding mechanism without committing to any specific project (14 CCR §15378(b)(4)). Any specific projects funded will be reviewed, as appropriate, under CEQA.

Section 13. Severability. If any section, subsection, sentence, clause, or phrase of this ordinance is held invalid, the remaining portions shall remain in full force and effect. The voters of the District hereby declare that they would have adopted the remainder of this ordinance, including each section, subsection, sentence, clause, or phrase irrespective of the invalidity of any other section, subsection, sentence, clause, or phrase.

Section 14. Effective Date; Expiration Date. This ordinance shall become effective only upon certification of the election results by the County Elections Officer, showing approval by at least two-thirds of the votes cast thereon in an election to be held on February 3, 2025 so that the taxes shall first be collected hereunder for the tax year beginning July 1, 2026.

Within 15 days of passage, this Ordinance shall be published once, with the names of the Directors voting for and against it, in the Santa Cruz Sentinel, a newspaper of general circulation published in this County.

PASSED AND ADOPTED this day of November, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Board Secretary/Clerk

APPROVED:

Board President

DRAFT

Exhibit 1 – Santa Cruz County Use Code Fees

If approved by the voters, the following fee schedule will be adopted by the Felton Fire Protection District for purposes of calculating the special parcel tax, as applied according to the Santa Cruz County Assessor's established use code classifications. If approved by the voters, the Santa Cruz County Assessor/Tax Collector will administer and collect the fees through the secured property tax roll.

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
01X VACANT LAND						
010	Vacant residential lot	010	100	75	0	100
011	Vacant lot with problems which preclude building a residence	011	0	75	0	0
015	Lot with miscellaneous residential improvements only (garage, Pool)	015	50	75	0	50
016	New construction in progress	016	682	75	0	682
02X SINGLE FAMILY RESIDENCE						
020	Single family residence	020	682	75	0	682
021	Condominium unit	021	75	75	0	75
022	Cooperative	022	682	75	0	682
023	SFR - non-conforming use	023	682	75	0	682
024	SFR with secondary use (barber shop, beauty parlor, etc.)	024	682	75	0	682
025	Affordable housing	025	0	75	0	0
027	Townhouse	027	682	75	0	682
028	SFR + second unit	028	682	75	1	757
029	SFR + granny unit (restricted)	029	682	75	1	757
03X DUPLEX & TRIPLEX						
030	Single duplex (one building)	030	682	75	1	757
031	Two SFR's on single parcel	031	682	341	1	1023
032	Three or four units	032	682	75	3	907
033	Triplex	033	682	75	2	832
034	Fourplex	034	682	75	3	907
04X APARTMENTS						
040	Vacant apartment lot	040	682	75	0	682

County Assessor Use Codes

RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
041	5-10 units	041	682	75	4	982
042	11-20 units	042	682	75	10	1432
043	21-40 units	043	682	75	20	2182
044	41-60 units	044	682	75	40	3682
045	60-100 units	045	682	75	59	5107
046	Over 100 units	046	682	75	100	8182
05X RURAL VACANT LAND						
050	Vacant lot - outside built-up areas	050	50	75	0	50
051	1 through 4.99 acres	051	50	75	0	50
052	5 through 19.99 acres	052	75	75	0	75
053	20 through 49.99 acres	053	100	75	0	100
054	50 through 99.99 acres	054	125	75	0	125
055	100 through 199.99 acres	055	200	75	0	200
056	200 through 399.99 acres	056	350	75	0	350
057	400 acres and over	057	350	75	0	350
059	Unbuildable acreage	059	0	75	0	0
05? RURAL LAND WITH MISCELLANEOUS IMPROVEMENTS						
05A	Less than one acre	05A	50	75	0	50
05B	1 through 4.99 acres	05B	50	75	0	50
05C	5 through 19.99 acres	05C	75	75	0	75
05D	20 through 49.99 acres	05D	100	75	0	100
05E	50 through 99.99 acres	05E	125	75	0	125
05F	100 through 199.99 acres	05F	200	75	0	200
05G	200 through 399.99 acres	05G	350	75	0	350
05H	400 acres and over	05H	350	75	0	350
06X RURAL RESIDENCE						
060	Rural homesite - Less than one acre	060	682	75	0	682
061	Rural homesite - 1 through 4.99 acres	061	682	75	0	682
062	Rural homesite - 5 through 19.99 acres	062	682	75	1	757
063	Rural homesite - 20 through 49.99 acres	063	682	75	2	832
064	Rural homesite - 50 through 99.99 acres	064	682	75	3	907
065	Rural homesite - 100 through 199.99 acres	065	682	75	4	982

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
066	Rural homesite - 200 through 399.99 acres	066	682	75	5	1057
067	Rural homesite - 400 acres and over	067	682	75	6	1132
068	Rural homesite - Rural acres (more than 1 SFR)	068	682	341	1	1023
07X MOTELS						
070	Motel - less than 20 units	070	1200	75	0	1200
071	Motel - 20 to 49 units	071	1200	75	2	1350
072	Motel - 50 units and over	072	1200	75	5	1575
074	Resort motel - cabins, etc.	074	1200	75	0	1200
08X HOTELS						
080	Hotel	080	682	75	0	682
083	Rooming house, convent, rectory, retreat house, etc.	083	682	75	0	682
085	Bed and breakfast	085	682	75	0	682
09X RESIDENTIAL COMMON AREA						
090	Common area - no structures	090	50	75	0	50
091	Common area - with structures	091	50	75	0	50
092	Common area - roads and streets	092	50	75	0	50
093	Assessed common area	093	50	75	0	50
10X Manufactured Homes						
100	MH park	100	1500	75	0	1500
101	Resident owned mobile home park	101	1500	75	0	1500
102	MH/Personal Property	102	682	75	0	682
103	MH/Land/LPT	103	682	75	0	682
104	MH/Land/HCD	104	682	75	0	682
105	MH Park Miscellaneous	105	682	75	0	682
106	Overnight Travel Park	106	1200	75	0	1200
107	MH Accessories	107	682	75	0	682
COMMERCIAL USE CODES						
11X VACANT LAND						
110	Vacant commercial land	110	100	75	0	100
115	Commercial land with miscellaneous improvements	115	100	75	0	100
116	Comm/Ind/Agr land with new construction	116	682	75	0	682
12X RETAIL STORES						

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
120	Single store	120	682	75	0	682
121	Multiple stores in one building	121	1200	75	0	1200
122	Store with residential unit or units	122	682	75	1	757
123	Coin operated laundry	123	682	75	0	682
13X STORE AND OFFICE COMBINATIONS						
131	Multiple combination of stores and offices	131	1200	75	0	1200
14X DEPARTMENT STORES						
140	Department store	140	1200	75	0	1200
15X FOOD STORES						
150	Grocery store (local markets)	150	2000	75	0	2000
151	Supermarket (chain stores)	151	2000	75	0	2000
152	Convenience Store (7-11's, Mom & Pop operations)	152	1200	75	0	1200
153	Convenience store with gas pumps	153	2000	75	0	2000
16X SHOPPING CENTERS						
160	Shopping center - major	160	2000	75	0	2000
161	Shopping center - minor	161	1200	75	0	1200
17X OFFICE BUILDING						
170	Single office	170	682	75	0	682
171	Multiple offices in one building	171	682	75	1	757
172	Office condominium	172	682	75	1	757
173	Office condominium common area	173	50	75	0	50
18X MEDICAL BUILDINGS						
180	Medical office	180	682	75	0	682
181	Dental office	181	682	75	0	682
182	Medical dental complex	182	682	75	0	682
183	Veterinarian	183	682	75	0	682
184	Laboratory, etc.	184	682	75	0	682
185	Alternative therapy facility	185	682	75	0	682
19X MISCELLANEOUS COMMERCIAL						
190	Miscellaneous multiple uses - none fully dominant	190	682	75	0	682
191	Commercial use that does not reasonably fit any other category	191	1200	75	0	1200
192	Commercial parking	192	682	75	0	682

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
20X RESTAURANTS - BARS						
200	Restaurant	200	1200	75	0	1200
201	Fast food restaurant	201	1200	75	0	1200
202	Cocktail lounge - bar	202	1200	75	0	1200
21X BANKS - SAVINGS & LOANS						
210	Bank	210	1200	75	0	1200
211	Savings & loan	211	1200	75	0	1200
22X SERVICE STATIONS						
220	Full service station	220	2000	75	0	2000
221	Self service station (has no facilities for repair or service)	221	1200	75	0	1200
222	Bulk plant	222	682	75	0	682
223	Service station with convenience	223	682	75	0	682
23X AUTO SALES						
230	Automobile agency	230	1200	75	0	1200
231	Used car lot	231	1200	75	0	1200
232	Other sales - mobile homes, travel trailers, R.V's, etc.	232	1200	75	0	1200
25X SERVICE FACILITIES						
250	Automobile or truck repair facility	250	1200	75	0	1200
251	Specialty shop (tires, brakes, transmissions, mufflers, etc.)	251	1200	75	0	1200
26X NURSERIES						
260	Retail nursery	260	682	75	0	682
261	Wholesale nursery	261	682	75	0	682
262	Nursery with residence	262	682	75	1	757
30X VACANT INDUSTRIAL LAND						
300	Vacant industrial land	300	50	75	0	50
305	Industrial land with miscellaneous improvements	305	682	75	0	682
31X MANUFACTURING						
310	Manufacturing	310	682	75	0	682
32X WAREHOUSE						
320	Warehousing - cold storage	320	1200	75	0	1200

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
321	Warehousing - dry storage	321	1200	75	0	1200
322	Mini storage	322	1200	75	0	1200
323	Storage yard	323	1200	75	0	1200
33X LUMBER						
330	Lumber mill	330	2000	75	0	2000
331	Retail lumber yard	331	2000	75	0	2000
34X PROCESSING PLANTS						
340	Frozen fruit and vegetable	340	682	75	0	682
341	Winery	341	1200	75	0	1200
342	Winery with vineyard	342	1200	75	0	1200
343	Canning	343	1200	75	0	1200
344	Cider, vinegar, and juices	344	1200	75	0	1200
345	Other food processing	345	1200	75	0	1200
35X INDUSTRIAL						
350	Heavy industry	350	1200	75	0	1200
351	Wrecking yard	351	1200	75	0	1200
352	Recycling	352	1200	75	0	1200
353	Light industrial	353	1200	75	0	1200
354	Research and development	354	1200	75	0	1200
36X MINERAL PROCESSING						
360	Mineral processing	360	1200	75	0	1200
361	Quarry - sand, gravel, or rock	361	2000	75	0	2000
AGRICULTURAL USE CODES						
41X ORCHARDS						
410	Orchard (land only)	410	50	75	0	50
411	Orchard with residence(s)	411	682	50	1	732
412	Orchard with miscellaneous improvements	412	50	75	0	50
42X VINEYARD						
420	Vineyard (land only)	420	50	75	0	50
421	Vineyard with residence(s)	421	682	50	1	732
422	Vineyard with miscellaneous improvements	422	50	75	0	50
43X BERRIES						

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
430	Berries (land only)	430	682	75	0	682
431	Berries with residence(s)	431	682	75	0	682
432	Berries with miscellaneous improvements	432	682	75	0	682
45X VEGETABLE FARMING						
450	Vegetables (land only)	450	682	75	0	682
451	Vegetable farm with residence(s)	451	682	75	0	682
452	Vegetable farm with miscellaneous improvements	452	682	75	0	682
47X DAIRIES						
470	Dairy	470	682	75	0	682
48X POULTRY						
480	Poultry	480	682	75	0	682
49X DIVERSIFIED FARM						
490	Diversified farm	490	682	75	0	682
50X TIMBERLAND PRESERVE ZONE						
500	TPZ property (no residence)	500	682	75	0	682
501	TPZ property (with residence)	501	682	75	0	682
505	TPZ property (with miscellaneous improvements)	505	682	75	0	682
51X CALIFORNIA LAND CONSERVATION ACT PROPERTY						
510	CLCA property (no residence)	510	682	75	0	682
511	CLCA property (with residence)	511	682	75	0	682
515	CLCA property (with miscellaneous improvements)	515	682	75	0	682
52X OPEN SPACE EASEMENT PROPERTY						
520	OSE property (no residence)	520	682	75	0	682
521	OSE property (with residence)	521	682	75	0	682
525	OSE property (with miscellaneous improvements)	525	682	75	0	682
53X AGRICULTURAL CONSERVATION EASEMENT						
530	ACE property (no residence)	530	682	75	0	682
531	ACE property (with residence)	531	682	75	0	682
535	ACE property (with miscellaneous improvements)	535	682	75	0	682
54X FARMLAND SECURITY ZONE						
541	FSZ property (with residence)	541	682	75	0	682
545	FSZ property (with miscellaneous improvements)	545	682	75	0	682

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
RECREATIONAL USE CODES						
60X AMUSEMENTS						
600	Theatre	600	682	75	0	682
601	Beach concessions	601	682	75	0	682
602	Other amusements	602	682	75	0	682
603	Arcade	603	682	75	0	682
61X SPORTS ACTIVITIES						
610	Golf course	610	1200	75	0	1200
611	Bowling alley	611	1200	75	0	1200
612	Riding stable	612	1200	75	0	1200
613	Swimming, tennis club, racquet club	613	1200	75	0	1200
614	Exercise and physical fitness center	614	1200	75	0	1200
615	Other sports activities	615	682	75	0	682
62X CLUBS, LODGE HALLS						
620	Club, lodge hall	620	682	75	0	682
621	Private hall, auditorium	621	682	75	0	682
622	Museum	622	682	75	0	682
63X ORGANIZATION CAMPS						
630	Non-profit camp	630	682	75	0	682
631	Private camp ground	631	682	75	0	682
632	Non-profit conference facility	632	682	75	0	682
633	Private conference facility	633	682	75	0	682
INSTITUTIONAL USE CODES						
71X CHURCHES						
710	Church	710	0	75	0	0
711	Other property used in conjunction with and essential to a church	711	0	75	0	0
72X SCHOOLS						
720	Private school	720	682	75	0	682
721	Religious school	721	682	75	0	682
73X COLLEGES AND UNIVERSITIES						
730	Private college or university	730	682	75	0	682
74X PRIVATELY OWNED HOSPITALS						

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
741	Full service hospital	741	1200	75	0	1200
742	Convalescent hospital	742	1200	75	0	1200
743	Clinic	743	1200	75	0	1200
75X HOMES						
751	Rest home	751	1200	75	0	1200
752	Handicapped, physical, mental	752	682	75	0	682
753	Retirement	753	1200	75	0	1200
76X BURIAL PROPERTY						
760	Cemetery	760	682	75	0	682
762	Mortuary or funeral home	762	1200	75	0	1200
MISCELLANEOUS USE CODES						
80X UTILITY						
800	SBE value	800	682	75	0	682
801	Utility water company	801	682	75	0	682
802	Mutual water company	802	682	75	0	682
803	Cable television	803	682	75	0	682
804	Radio and television broadcast site and/or facility	804	682	75	0	682
81X ROADWAYS						
810	Private road	810	682	75	0	682
82X WATER SOURCES						
820	Well site	820	50	75	0	50
821	Tank site	821	50	75	0	50
822	Spring or other water source	822	682	75	0	682
823	Common Area Well Site	823	682	75	0	682
83X MISCELLANEOUS						
830	Token value property	830	0	75	0	0
GOVERNMENT PROPERTY USE CODES						
90X FEDERAL GOVERNMENT						
900	Vacant federal land	900	0	75	0	0
901	Federal building	901	0	75	0	0
905	Federal land with miscellaneous improvements	905	0	75	0	0
91X STATE GOVERNMENT						

County Assessor Use Codes						
RESIDENTIAL USE CODES (10/2004)		Code	Base Fee	Unit Fee	Units	Total Fee
910	Vacant state land	910	0	75	0	0
911	State building	911	0	75	0	0
912	State shop and/or yard	912	0	75	0	0
913	State park and/or other recreational facility	913	0	75	0	0
913	State school, college	913	1200	75	0	1200
92X COUNTY GOVERNMENT						
920	Vacant county land	920	0	75	0	0
921	County building	921	0	75	0	0
922	County shop and/or yard	922	0	75	0	0
923	County park and/or other recreational facility	923	0	75	0	0
93X CITY GOVERNMENT			0			
930	Vacant city land	930	0	75	0	0
931	City building	931	682	75	0	682
932	City shop and/or yard	932	682	75	0	682
933	City park and/or other recreational facility	933	682	75	0	682
934	Municipal utility property (reservoir, watershed, sewer plant, etc.)	934	682	75	0	682
935	Parking lot	935	682	75	0	682
936	Miscellaneous city property	936	682	75	0	682
937	Taxable public owned land (old use code 75)	937	682	75	0	682
94X SPECIAL DISTRICTS						
940	School district property	940	0	75	0	0
941	Fire district	941	0	75	0	0
942	Miscellaneous district	942	0	75	0	0
Source: https://www.santacruzcountyca.gov/Departments/AssessorsOffice/AssessorUseCodesDisclaimer/AssessorUseCodes.aspx						
Lookup a parcel number on County GIS web: https://sccgis.santacruzcountyca.gov/gisweb/						

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