

**Contra Costa County CSA EM-1 Assessments - 2014**

Assessor's Use Code	Benefit Units	Zone A		Zone B		Description
		Rate	Amount	Rate	Amount	
Single Family Residential						
10	0	3.94	0.00	10.00	0.00	Vacant, unbuildable
11	1	3.94	3.94	10.00	10.00	Single family, 1 residential on 1 Site and Duets w/o minor common areas
12	1	3.94	3.94	10.00	10.00	Single family, 1 residential on 2 or more sites
13	2	3.94	7.88	10.00	20.00	Single family, 2 or more residential on 1 or more sites
14	1	3.94	3.94	10.00	10.00	Single family on other than single family land
15	0	3.94	0.00	10.00	0.00	Miscellaneous improvements, 1 or more site, incl. trees and vines
16	1	3.94	3.94	10.00	10.00	Single family attached residence, townhouses, duets
17	0	3.94	0.00	10.00	0.00	Vacant, 1 site (includes PUD sites)
18	0.5	3.94	1.97	10.00	5.00	Vacant, 2 or more sites
19	1	3.94	3.94	10.00	10.00	Single family detached res. with major common area (pool, tennis, clubhouse or other amenities), Cluster Homes
Multiple Family Residential						
20	0.5	3.94	1.97	10.00	5.00	Vacant
21	2	3.94	7.88	10.00	20.00	Duplex
22	3	3.94	11.82	10.00	30.00	Triplex
23	4	3.94	15.76	10.00	40.00	Fourplex
24	3	3.94	11.82	10.00	30.00	Combinations; e.g., single and a double
25	5	3.94	19.70	10.00	50.00	Apartments, 5-12 units, inclusive
26	13	3.94	51.22	10.00	130.00	Apartments, 13-24 units, inclusive
27	25	3.94	98.50	10.00	250.00	Apartments, 25-59 units, inclusive
28	60	3.94	236.40	10.00	600.00	Apartments, 60 units or more
29	1	3.94	3.94	10.00	10.00	Condos, cooperatives (-1 Single Family) (-2 Rossmoor)
Commercial						
30	0.5	3.94	1.97	10.00	5.00	Vacant
31	3	3.94	11.82	10.00	30.00	Commercial stores (not supermarkets)
32	3	3.94	11.82	10.00	30.00	Small grocery stores (7-11, mom and pop, quick-stop)
33	3	3.94	11.82	10.00	30.00	Office buildings
34	10	3.94	39.40	10.00	100.00	Medical; dental
35	3	3.94	11.82	10.00	30.00	Service stations; car washes; bulk plants; mini lube
36	3	3.94	11.82	10.00	30.00	Auto repair
37	3	3.94	11.82	10.00	30.00	Community facilities; recreational; swim pool association
38	3	3.94	11.82	10.00	30.00	Golf courses
39	3	3.94	11.82	10.00	30.00	Bowling alleys
40	3	3.94	11.82	10.00	30.00	Boat Harbors
41	3	3.94	11.82	10.00	30.00	Supermarkets (not in shopping centers)
42	15	3.94	59.10	10.00	150.00	Shopping centers (all parcels include vacant for future shopping center)
43	3	3.94	11.82	10.00	30.00	Financial buildings (insurance and title companies, banks, savings and loans
44	20	3.94	78.80	10.00	200.00	Motels, hotels, and mobile home parks
45	3	3.94	11.82	10.00	30.00	Theaters
46	3	3.94	11.82	10.00	30.00	Drive-in restaurants (hamburger, taco, etc.)
47	3	3.94	11.82	10.00	30.00	Restaurants (not drive-in; inside service only)
48	3	3.94	11.82	10.00	30.00	Multiple and commercial; miscellaneous improved
49	3	3.94	11.82	10.00	30.00	New car auto agencies
Industrial						
50	0.5	3.94	1.97	10.00	5.00	Vacant Land
51	20	3.94	78.80	10.00	200.00	Industrial Park (with structures)
52	3	3.94	11.82	10.00	30.00	Research and Development, with or without structures
53	20	3.94	78.80	10.00	200.00	Light Industrial
54	500	3.94	1,970.00	10.00	5,000.00	Heavy Industrial
55	3	3.94	11.82	10.00	30.00	Mini-warehouse (public storage)
56	3	3.94	11.82	10.00	30.00	Miscellaneous improvements, including trees & vines on light or heavy industrial
57	0	3.94	0.00	10.00	0.00	unassigned
58	0	3.94	0.00	10.00	0.00	unassigned
59	0	3.94	0.00	10.00	0.00	Pipeline rights-of-way
Land						
60	0	3.94	0.00	10.00	0.00	unassigned
61	1	3.94	3.94	10.00	10.00	Rural, residential improved; 1 to 10 acres
62	1	3.94	3.94	10.00	10.00	Rural, with or without miscellaneous structures, 1 to 10 acres
63	1	3.94	3.94	10.00	10.00	Urban acreage, 10 to 40 acres
64	2	3.94	7.88	10.00	20.00	Urban acreage, more than 40 acres
65	1	3.94	3.94	10.00	10.00	Orchards, vineyards, row crops, irrigated pastures, 10 to 40 acres
66	2	3.94	7.88	10.00	20.00	Orchards, vineyards, row crops, irrigated pastures, over 40 acres
67	1	3.94	3.94	10.00	10.00	Dry farming, grazing and pasturing, 10 to 40 acres
68	2	3.94	7.88	10.00	20.00	Dry farming, grazing and pasturing, over 40 acres
69	1	3.94	3.94	10.00	10.00	Agricultural preserves
Institutional						
70	50	3.94	197.00	10.00	500.00	Convalescent hospitals and rest homes
71	0	3.94	0.00	10.00	0.00	Churches
72	1	3.94	3.94	10.00	10.00	Schools & colleges, public or private, with or without improvements
73	100	3.94	394.00	10.00	1,000.00	Hospitals, with or without improvements
74	1	3.94	3.94	10.00	10.00	Cemeteries, mortuaries
75	1	3.94	3.94	10.00	10.00	Fraternal and service organizations, group homes, shelters
76	25	3.94	98.50	10.00	250.00	Retirement housing complex
77	0	3.94	0.00	10.00	0.00	Cultural uses (libraries, museums)
78	3	3.94	11.82	10.00	30.00	Parks and playgrounds
79	0	3.94	0.00	10.00	0.00	Government-owned, with or without buildings (federal, state, city, BART)
Miscellaneous						
80	0	3.94	0.00	10.00	0.00	Mineral rights (productive/nonproductive)
81	0	3.94	0.00	10.00	0.00	Private roads
82	3	3.94	11.82	10.00	30.00	Pipelines and canals
83	0	3.94	0.00	10.00	0.00	State board assessed parcels
84	1	3.94	3.94	10.00	10.00	Utilities, with or without buildings (not assessed by SBE)
85	1	3.94	3.94	10.00	10.00	Public and private parking
86	1	3.94	3.94	10.00	10.00	Taxable municipally-owned property
87	0	3.94	0.00	10.00	0.00	Common area parcels in PUD's (open spaces, recreational facilities)
88	0	3.94	0.00	10.00	0.00	Mobile home
89	0	3.94	0.00	10.00	0.00	Other: split parcels in different Tax Code Areas