

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA
and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 08/02/2022 by the following vote:

AYE:

NO:

ABSENT:

ABSTAIN:

RECUSE:



Resolution No. 2022/267

IN THE MATTER OF APPROVING THE TRANSFER OF PROPERTY TAX REVENUES TO THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

WHEREAS, Section 99.02 of the Revenue and Taxation Code provides that any local agency may, by the adoption of a resolution of its governing body or governing board, determine to transfer any portion of its property tax revenues that is allocatable to one or more tax rate areas within the local agency to one or more other local agencies have the same tax rate area or tax rate areas; and

WHEREAS, on October 18, 2016, the Contra Costa County Board of Supervisors approved the transfer to the East Contra Costa Fire Protection District (the "ECCFPD") of property tax revenues associated with six tax rate areas: 60043, 60047, 60048, 60050, 60055, and 60056, excepting two small parcels within these tax rate areas (APNs 011-190-044/-045); and

WHEREAS, the County and ECCFPD entered into the Agreement for Property Tax Transfer from Contra Costa County to East Contra Costa Fire Protection District (the "Agreement"), which concerns the transfer of the County's property tax base and increment to ECCFPD and provides that upon LAFCO's approval of the dissolution of ECCFPD, the Agreement is terminated and any transfers under the Agreement cease at the end of the fiscal year in which LAFCO approves the dissolution; and

WHEREAS, Resolution No. 2016/506, which authorized the property tax transfer, states that if ECCFPD is dissolved by order of LAFCO, the property tax transfer will automatically terminate and further states that in such an event, it is the Board of Supervisor's intent to reallocate the property tax revenues for fire and emergency medical services for the residents of Discovery Bay; and

WHEREAS, on March 9, 2022, LAFCO approved the dissolution of ECCFPD, effective at the end of June 30, 2022; and

WHEREAS, on July 1, 2022, the Contra Costa County Fire Protection District ("CCCFPD") assumed the duties and obligations of ECCFPD as its successor agency, except that CCCFPD did not assume any of ECCFPD's collective bargaining agreements, its express or implied contracts for retiree health/OPEB for its active employees, or any other employment agreements with its active employees ; and

WHEREAS, under the statutes governing the allocation and apportionment of property tax revenues and the Agreement, the property tax revenues that were being transferred to ECCFPD revert to the County.

NOW, THEREFORE, IT IS RESOLVED by the Board of Supervisors of Contra Costa County:

1. FINDS that lack of sufficient funding resulting from low property tax rates in the area recently annexed to CCCFPD following the dissolution of ECCFPD required ECCFPD to reduce fire and medical response services despite increasing call volumes and required emergency financial contributions from the County and the cities of Oakley and Brentwood; and
2. FINDS that County revenues previously transferred to ECCFPD are available for transfer to CCCFPD, beginning with fiscal year 2022/23;
3. FINDS that the transfer will not result in any increase in the ratio between the amount of revenues of the County that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of County revenues used to finance services provided by the County.
4. FINDS that the transfer will not impair the County's ability to provide existing services.
5. FINDS that the transfer will not result in a reduction of property tax to school entities.
6. HEREBY DETERMINES to transfer to CCCFPD that portion of the County's property tax base and increment that was previously allocated to the ECCFPD from tax rate areas 60043, 60047, 60048, 60050, 60055, and 60056.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: Paul Reyes, 925-655-2049

ATTESTED: August 2, 2022

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

cc: