

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

Adopted this Resolution on 06/14/2016 by the following vote:

AYE:   
NO:   
ABSENT:   
ABSTAIN:   
RECUSE:



**Resolution No. 2016/332**

**IN THE MATTER OF APPROVING THE PROPERTY TAX EXCHANGE PERTAINING TO THE DETACHMENT FROM BYRON-BETHANY IRRIGATION DISTRICT (BBID) OF OVERLAPPING TAX RATE AREAS THAT ARE INCLUDED IN THE JURISDICTIONS OF TWO WATER SERVICE PROVIDERS: BBID AND THE TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT (TODB) (LAFCo Application #16-02)**

WHEREAS, Section 99(b)(5) of the California Revenue and Taxation Code provides that in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues; and

WHEREAS, prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district. The consultation shall include, at a minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation; and

WHEREAS, on April 13, 2016, County staff sent letters to each individual board member and executive officer/general manager of the Byron-Bethany Irrigation District (BBID), and each special district that is a taxing entity in the areas to be detached (a sample letter is attached as Attachment 1, and a list of the taxing entities is attached as Attachment 2), notifying them of the pending negotiation regarding the exchange of property tax revenues in connection with the detachment of Tax Rate Areas 60043, 60047, 60048, 60050, 60055, and 60056 (the "Subject Territory", see map in Attachment 3) within the Discovery Bay Community Services District (TODB), and each has had adequate opportunity to comment on the exchange of property tax revenues;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Contra Costa County:

FINDS that a lack of sufficient funding resulting from low property tax rates has required the East Contra Costa Fire Protection District to reduce fire and medical response services despite increasing call volumes, requiring emergency financial contributions from the County and the cities of Oakley and Brentwood to bolster the District; and

HEREBY DETERMINES that the property tax exchange for the Subject Territory being detached from Byron-Bethany Irrigation District as outlined in LAFC 16-02 shall be in accordance with the following for the fiscal year in which the State Board of Equalization makes the tax rate area changes for this jurisdictional change, and each year thereafter:

- The BBID's share of the base tax and the annual tax increment in the Subject Territory's tax rate areas shall be allocated to Contra Costa County by allocating the base tax that would otherwise be allocated to BBID, and the annual tax increment that would otherwise be allocated to BBID, to Contra Costa County. The resulting new tax increment allocation factors for the Subject Territory tax rate areas will be used to allocate the annual tax increment for the effective year of the detachment as well as in the future years.
- Each of the taxing entities' base tax and annual tax increment allocation factors may be subsequently modified only through negotiated exchanges in accordance with California Revenue and Taxation Code Sections 99 and/or 99.01 for subsequent jurisdictional changes. This resolution does not change the BBID's right to collect taxes for existing bonded indebtedness.

**Contact: Julie DiMaggio Enea (925) 335-1077**

**ATTESTED: June 14, 2016**

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

**cc:** Auditor-Controller, CAO, County Counsel, CCC LAFCo, BBID, Conservation & Development Director, Assessor, Town of Discovery Bay CSD  
(via Neumiller & Beardslee)