



## CFD Report

**Contra Costa County Fire Protection  
District (CCCFPD)**

**Community Facilities District**

**No. 2022-1 (Antioch Fire Protection and  
Emergency Response Services)**

*Prepared by:*



**WILLDAN**  
Financial Services

# TABLE OF CONTENTS

- I. INTRODUCTION.....1
- II. PROPOSED BOUNDARIES OF CFD No. 2022-1 .....2
- III. DESCRIPTION OF SERVICES.....3
- IV. SERVICE COST ESTIMATES .....4
  
- EXHIBIT A (BOUNDARY MAP) ..... A-1
- EXHIBIT B (RATE AND METHOD OF APPORTIONMENT, CFD No. 2022-1)..... B-1

## I. Introduction

On March 8, 2022, the Board of Directors (the “Board”) of the Contra Costa County Fire Protection District (the “District”) adopted Resolution No. 2022/4 (the “Resolution of Intention”) declaring its intention to establish the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) (the “CFD”) pursuant to the Mello-Roos Community Facilities Act of 1982, California Government Code Section 53311 et seq. (the “Law”). In the Resolution of Intention, the Board ordered the preparation of a written Community Facilities Report (the “Report”) for the proposed CFD.

The Resolution of Intention ordering the Report directed that the Report contain the following:

1. A description of the Services that will be required to adequately meet the needs of CFD No. 2022-1; and
2. An estimate of the fair and reasonable cost of the Services and the incidental expenses in connection therewith, and all other related costs.

## II. Proposed Boundaries of CFD No. 2022-1

The proposed boundaries of the CFD are those properties and parcels on which special taxes may be levied to pay for the costs of the services eligible to be funded by the CFD. The proposed boundaries of the CFD are described in the map of the CFD, a copy of which map was attached as Exhibit A to the Resolution of Intention, and which map was recorded with the County Recorder of Contra Costa County on April 8, 2022, in Book 89 at Pages 25-26 of Maps of Assessment and Community Facilities Districts as Instrument No. 22-0061816. The map also identifies the future annexation area, indicating territory that may be added to the CFD in the future with the consent of the applicable landowner. A copy of the map is attached as Exhibit A.

### III. Description of Services

#### Service:

The services to be funded, in whole or in part, by the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) (the "CFD") include: (a) fire protection and suppression services, and (b) ambulance and paramedic services ("Services"). The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the CFD and areas adjacent to or in the vicinity of such areas. The CFD may fund any of the following related to the Services: furnishing, operating, and maintaining equipment, apparatus, or facilities related to providing the Services, paying the salaries and benefits of personnel necessary or convenient to provide the Services, payment of insurance costs and other related expenses, and the provision of reserves for repairs and replacements and for the future provision of Services. It is expected that the Services will be provided by the Contra Costa County Fire Protection District (the "District"), either with its own employees or by contract with third parties, or any combination thereof.

#### Administrative Expenses:

The administrative expenses to be funded by the CFD include the direct and indirect expenses incurred by the District in carrying out its duties with respect to the CFD (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of Contra Costa County related to the CFD or the collection of special taxes, an allocable share of the salaries of the District staff directly related thereto and a proportionate amount of the District's general administrative overhead related thereto, any amounts paid by the District from its general fund with respect to the CFD or the services authorized to be financed by the CFD, and expenses incurred by the District in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the District in any way related to the CFD.

#### Other:

The incidental expenses that may be funded by the CFD include, in addition to the administrative expenses identified above, the payment or reimbursement to the District of all costs associated with the establishment and administration of the CFD.

## IV. Service Cost Estimates

It is expected that the costs of providing the services eligible to be funded by the CFD will vary for each parcel included in the CFD based upon its land use (single-family or multi-family residential property), and will increase over time. See the Rate and Method of Apportionment of Special Taxes for the CFD, attached as Exhibit B, for the maximum special tax rates that are estimated to provide funding needed to pay for the Services eligible to be funded by the CFD.

The annual operating cost of a new fire station will be approximately \$3.5 million annually. Allocated to the estimated 3,000 units planned for the Sand Creek Focus Area, this results in an annual cost of \$1,167 per housing unit.

The CFD is anticipated to generate approximately \$448,000 (2022 dollars) in additional funding for fire and EMS services.

EXHIBIT A  
Boundary Map

**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

COUNTY OF CONTRA COSTA  
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE ADMINISTRATIVE OFFICER OF THE  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT THIS  
DAY OF \_\_\_\_\_, 2022.

ADMINISTRATIVE OFFICER  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE  
PROPOSED BOUNDARIES AND FUTURE ANNEXATION AREA OF  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2022-1 (ANTIOCH FIRE  
PROTECTION AND EMERGENCY RESPONSE SERVICES) WAS  
APPROVED BY THE BOARD OF DIRECTORS OF THE CONTRA COSTA COUNTY  
FIRE PROTECTION DISTRICT AT A REGULAR MEETING  
THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022, BY  
ITS RESOLUTION NO(S) \_\_\_\_\_.

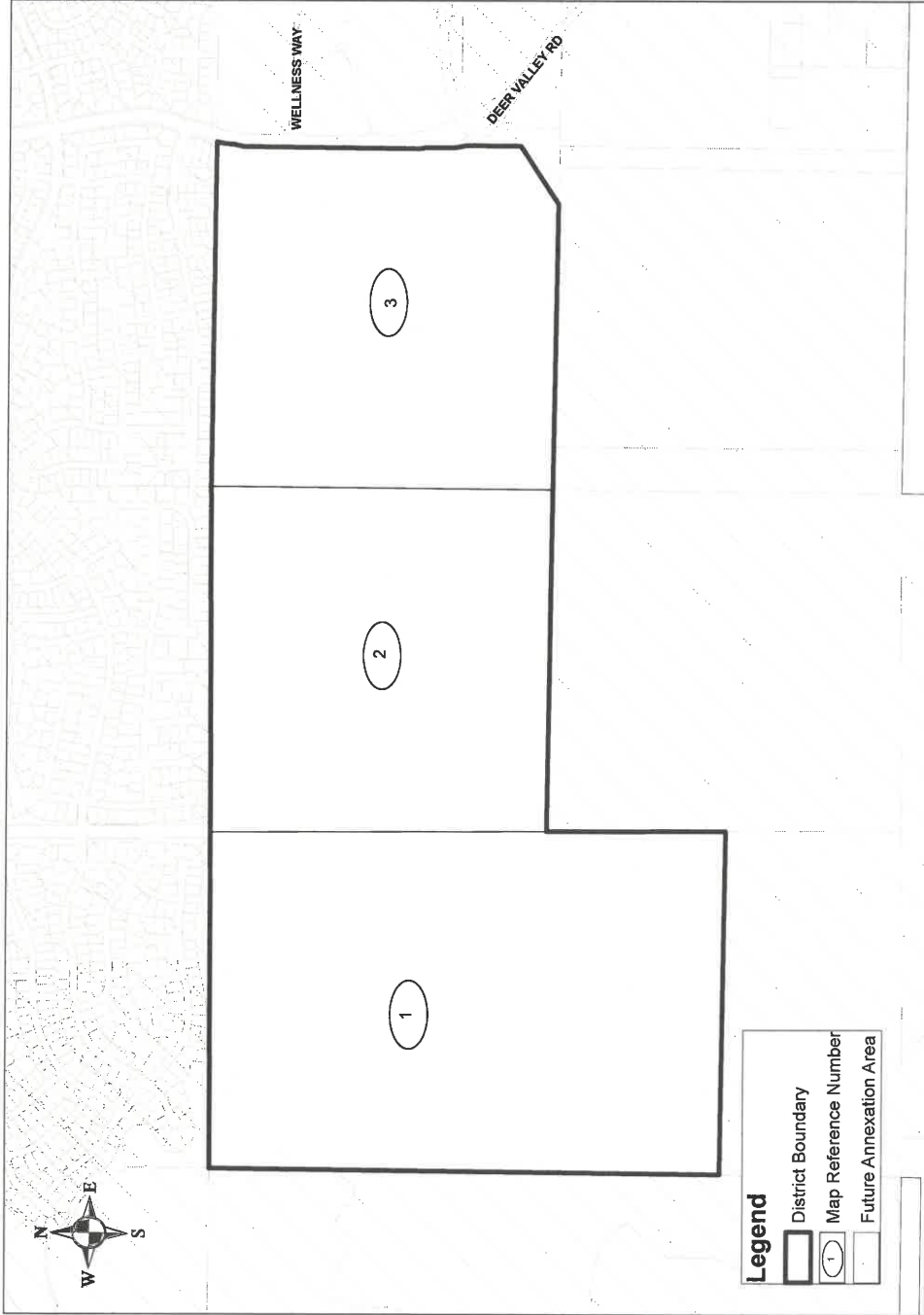
ADMINISTRATIVE OFFICER  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT THE  
HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M., IN BOOK \_\_\_\_\_, PAGE \_\_\_\_\_  
OF \_\_\_\_\_ MAPS OF ASSESSMENT AND COMMUNITY  
FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER  
IN THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

BY DEPUTY  
COUNTY RECORDER  
COUNTY OF CONTRA COSTA  
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL  
ENCOMPASSED BY THIS MAP SHALL BE THOSE LINES AND  
DIMENSIONS AS SHOWN ON THE CONTRA COSTA COUNTY  
ASSESSOR'S MAPS.

THE CONTRA COSTA COUNTY ASSESSOR'S MAPS SHALL GOVERN  
FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF  
SUCH LOTS OR PARCELS.



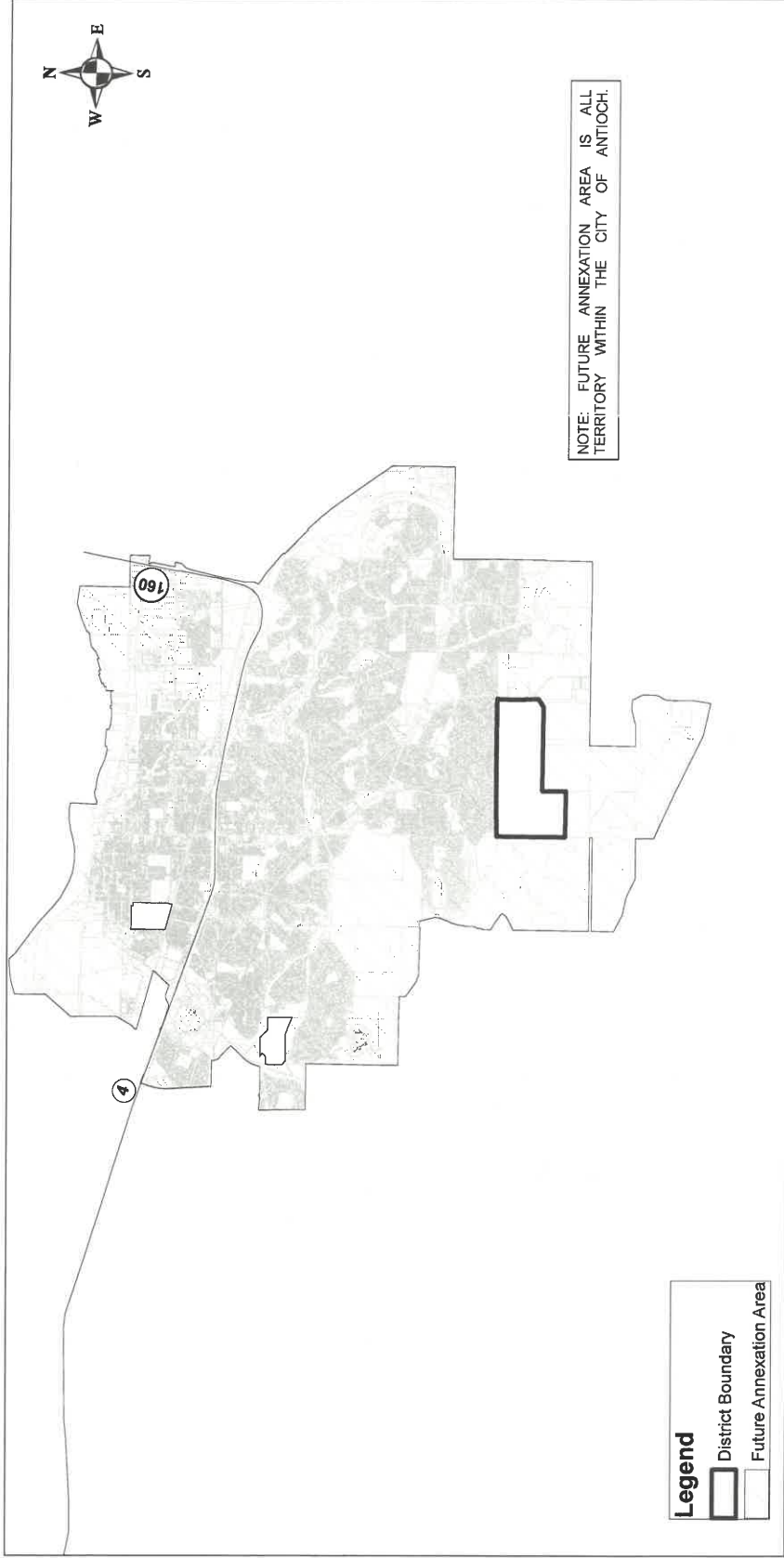
MAP REFERENCE	ASSESSOR'S
1	057-010-002
2	057-010-003
3	057-021-003





**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF  
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

COUNTY OF CONTRA COSTA  
STATE OF CALIFORNIA



## EXHIBIT B

### Rate and Method of Apportionment

CFD No. 2022-1 (Antioch Fire Protection and Emergency Response Services)

# RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

For the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), County of Contra Costa, State of California

The Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), ("CFD 2022-1"), other than Assessor's Parcels classified as Exempt Property as defined herein, and collected each Fiscal Year commencing in Fiscal Year 2021-22, in an amount determined by the CFD Administrator through the application of the procedures described below. All of the real property within CFD 2022-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

## A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means the following actual or reasonably estimated expenses related to the administration of CFD 2022-1: the costs of determining the amount of the levy of the Special Tax, the collection of Special Taxes, including the expenses of collecting delinquencies and pursuing foreclosures, the payment of a proportional share of salaries and benefits of any District employee and District overhead whose duties are directly related to the administration of CFD 2022-1, fees and expenses for counsel, audits, costs associated with responding to public inquiries regarding CFD 2022-1, and any and all other costs incurred in connection with the administration of CFD 2022-1.

**"Annual Escalation Factor"** means the annual percentage increase of the All Urban Consumers Consumer Price Index ("CPI") or two percent (2%), whichever is greater. The annual CPI used shall be for the area of San Francisco-Oakland-Hayward, CA as determined by the Bureau of Labor Statistics for the twelve (12) months ending the preceding December 31, or such other replacement index as may be determined by the District.

**"Assessor's Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by assessor's parcel number.

**"Building Permit"** means a permit issued for new construction of a residential dwelling or non-residential structure. For purposes of this definition, "Building Permit" shall not include permits

for construction or installation of retaining walls, grading, utility improvements, or other such improvements not intended for human habitation.

**“CFD Administrator”** means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax for CFD 2022-1.

**“CFD 2022-1”** means Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) established by the Board under the Act.

**“District”** means the Contra Costa County Fire Protection District.

**“Board”** means the Board of Directors of the Contra Costa County Fire Protection District, acting as the legislative body of CFD 2022-1.

**“County”** means the County of Contra Costa.

**“Developed Property”** means an Assessor’s Parcel of Taxable Property for which a Building Permit was issued on or before May 1 preceding the Fiscal Year for which the Special Tax is being levied.

**“Exempt Property”** means all Assessor’s Parcels within CFD 2022-1 that are exempt from the Special Tax pursuant to the Act or Section F herein.

**“Fiscal Year”** means the period commencing on July 1 of any year and ending the following June 30.

**“Land Use Type”** means any of the land use types listed in Table 1 below.

**“Maximum Special Tax”** means the maximum Special Tax determined in accordance with Section C, which may be levied in any Fiscal Year on an Assessor’s Parcel of Taxable Property.

**“Multi-Family Residential Property”** means all Assessor’s Parcels of Residential Property for which a Building Permit has been issued for the purpose of constructing a building or buildings comprised of attached Residential Units available for rental by the general public, not for sale to an end user, and under common management.

**“Non-Residential Property”** means any Assessor’s Parcel classified as Developed Property, which is not classified as any, Residential Property, Public Property and Property Owner Association Property.

**“Property Owner Association Property”** means for each Fiscal Year any property within the boundaries of CFD 2022-1 that was owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to a property owner association, including any master or sub-association, as of June 1.

**“Proportionately”** means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels within each Land Use Class.

**“Public Property”** means any property that is owned by, dedicated or irrevocably dedicated to a city, the federal government, the State of California, the County, or any other public agency (each, a “Public Entity”); provided, however, that any such property is leased by such a Public Entity to a private entity and is thereby subject to taxation pursuant to Section 53340.1 of the Act, such leasehold estate shall be classified and taxed according to the use thereof.

**“Public Safety Services”** means those authorized services that may be funded by CFD 2022-1 pursuant to the Act, as amended including but not limited to fire suppression services.

**“Residential Property”** means all Assessor’s Parcels of Developed Property within CFD 2022-1 for which a Building Permit has been issued for purposes of constructing one or more Residential Unit(s).

**“Residential Unit”** means any residence in which a person or persons may live, which is not considered to be used for non-residential purposes.

**“Single Family Residential Property”** means all Assessor’s Parcels of Residential Property not classified as Multi-Family Residential Property.

**“Special Tax”** means the special tax authorized to be levied within CFD 2022-1 pursuant to the Act, to fund the Special Tax Requirement.

**“Special Tax Requirement”** means the amount, as determined by the CFD Administrator, for any Fiscal Year to: (i) pay the costs of providing the Public Safety Services during such Fiscal Year, (ii) pay Administrative Expenses associated with the Special Tax, (iii) establish or replenish any operational reserve fund established for Public Safety Services, (iv) pay incidental expenses related to the Public Safety Services as authorized pursuant to the Act, (v) fund an amount equal to a reasonable estimate of delinquencies expected to occur in the Fiscal Year in which the Special Tax will be levied (“Estimated Special Tax Delinquency Amount”) and (vi) fund the shortfall, if any, in the Special Tax revenues collected in the preceding Fiscal Year necessary to fund the Special Tax Requirement for such Fiscal Year where such shortfall resulted from delinquencies in the payment of the Special Tax in such Fiscal Year that exceeded the Estimated Special Tax Delinquency Amount included in the Special Tax Requirement for such Fiscal Year.

**“Taxable Property”** means all Assessor’s Parcels that are not exempt from the Special Tax pursuant to the Act or Section F.

**“Undeveloped Property”** means an Assessor’s Parcel of Taxable Property which is not classified as Developed Property.

## **B. CLASSIFICATION OF ASSESSOR’S PARCELS**

Each Fiscal Year, beginning with Fiscal Year 2021-22, using the definitions above, each Assessor’s Parcel within CFD 2022-1 shall be classified by the CFD Administrator as Taxable Property or Exempt Property. In addition, each such Fiscal Year, each Assessor’s Parcel of Taxable Property shall be further classified by the CFD Administrator as Developed Property or Undeveloped Property. Commencing with Fiscal Year 2021-22 and for each subsequent Fiscal Year, all Taxable Property shall be assigned a Land Use Type and subject to the levy of the Special Tax pursuant to Section C below.

**C. SPECIAL TAX RATES**

**1. Developed Property**

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor’s Parcel of Developed Property shall be subject to the Special Tax.

The Maximum Special Tax for Developed Property for Fiscal Year 2021-22 is shown below in Table 1.

**TABLE 1**

Land Use Type	Maximum Special Tax
Single Family Residential Property	\$381 per Residential Unit
Multi-Family Residential Property	\$267 per Residential Unit

For each subsequent Fiscal Year following Fiscal Year 2021-22, the Maximum Special Tax rates shall be increased from the Maximum Special Tax rate in effect for the prior Fiscal Year by the Annual Escalation Factor.

**2. Undeveloped Property**

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor’s Parcel classified as Undeveloped Property shall be exempt from the levy of the Special Tax.

**3. Exempt Property**

No Special Tax shall be levied on Exempt Property as defined in Section F.

For each Fiscal Year, if the use or ownership of an Assessor’s Parcel or Exempt Property changes so that such Assessor’s Parcel is no longer classified as one of the uses set forth in Section F, therefore making such Assessor’s Parcel no longer eligible to be classified as Exempt Property, such Assessor’s Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.

**D. METHOD OF APPORTIONMENT OF SPECIAL TAX**

Commencing in Fiscal Year 2021-22 and for each subsequent Fiscal Year, the CFD Administrator shall levy the Special Tax on all Taxable Property of CFD 2022-1 until the total amount of Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor’s Parcel of Developed Property within CFD 2022-1 up to 100% of the Maximum Special Tax to satisfy the Special Tax Requirement.

Notwithstanding any provision of this Section D to the contrary, under no circumstances will the Special Tax levied against any Assessor's Parcel of Developed Property that is classified as Residential Property be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default in the payment of the Special Tax by the owner of any other Assessor's Parcel.

## **E. PREPAYMENT OF SPECIAL TAX**

The Special Tax shall be levied in perpetuity for the purpose of financing ongoing authorized services and therefore may not be prepaid.

## **F. EXEMPTIONS**

The Board shall classify as Exempt Property: (i) Public Property, (ii) Property Owner Association Property, (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, including but not limited to property designated for open space, trails, pathways, parks or park and recreation related facilities, (iv) property reasonably designated by the District or CFD Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors.

## **G. APPEALS**

Any property owner claiming that the amounts or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator not later than twelve months after having paid the first installment of the Special Tax. The CFD Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the decision of the CFD Administrator requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) to compensate for the overpayment of the Special Tax.

## **H. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Special Tax may be billed and collected at a different time or in a different manner if necessary to meet the financial obligations of CFD 2022-1.

## **I. DURATION OF TAX**

The Special Tax shall be levied in perpetuity to fund the Special Tax Requirement unless such tax is no longer required as determined by the Board.