



# CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

## FIRE • RESCUE • EMS

# Resolution No. 2022/10: Property Tax Transfer to Contra Costa County Fire Protection District

Lewis Broschard  
Fire Chief

8/9/22

## Recommendation

CONSIDER APPROVING and ADOPTING Resolution Number 2022/10, transferring a portion of the County's property tax base and increment – previously transferred to East Contra Costa Fire Protection District (ECCFPD) – to the Contra Costa County Fire Protection District (CCCFPD).

## Background

1. In 2016, the Board of Supervisors approved the ongoing transfer of property taxes for six tax rate areas to the East Contra Costa Fire Protection District to fund fire and medical response services
2. Resolution No. 2016/506 automatically terminates the property tax transfer if ECCFPD is dissolved by the Local Agency Formation Commission (LAFCO)
3. LAFCO recently approved the dissolution of ECCFPD as of June 30, 2022
4. On July 1, 2022, CCCFPD became the successor agency and assumed duties and obligations of ECCFPD, serving 143,000 residents over 249 square miles
5. The proposed resolution would transfer annual property taxes to CCCFPD, totaling ~\$952k in FY21-22

## Affected Property Tax Rate Areas



## Tax Revenue Transfers

1. Section 99.02 of the Revenue and Taxation Code allows local agencies to adopt a resolution to transfer any portion of its property tax revenues to other local agencies within the same tax rate areas
2. Findings for the proposed transfer
  - a. No net fiscal impact to the County. County revenues previously transferred to ECCFPD are available to transfer to CCCFPD.
  - b. Other taxes and fees will not be affected by this transfer
  - c. The transfer will not impair the County's ability to provide existing services
  - d. The transfer will not result in a reduction of property tax to school entities