

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**

**and for Special Districts, Agencies and Authorities Governed by the Board**

Adopted this Resolution on 10/18/2016 by the following vote:

**John Gioia**  
**Candace Andersen**  
**Mary N. Piepho**  
**Karen Mitchoff**  
**Federal D. Glover**

**AYE:**   
**NO:**   
**ABSENT:**   
**ABSTAIN:**   
**RECUSE:**



**Resolution No. 2016/506**

**IN THE MATTER OF APPROVING THE PROPERTY TAX TRANSFER TO THE EAST CONTRA COSTA FIRE PROTECTION DISTRICT, 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 99.02 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 allocable to one or more tax rate areas within the local agency to one or more other local agencies having the same tax rate area or tax rate areas; and

WHEREAS, the Contra Costa County and the East Contra Costa Fire Protection District (ECCFPD) have held or will hold noticed public hearings to consider the effect of the proposed transfer on fees, charges, assessments, taxes, or other revenues;

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

1. FINDS that a lack of sufficient funding resulting from low property tax rates has required the ECCFPD 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;
2. FINDS that County revenues are available for transfer to the District.
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.
6. HEREBY DETERMINES to transfer to the ECCFPD, each year, in accordance with the attached Property Tax Exchange Agreement, the reallocated tax revenue from the detached area from the County to the District for so long as such taxes continue to be allocated to the County, provided, that if an application to initiate dissolution of the District is filed with and approved by the LAFCO, the property tax transfer will automatically terminate.
7. STIPULATE that should the District dissolve and the property tax transfer terminate, it is the intent of this Board that the reallocated property tax be designated for fire and emergency medical services for the residents of the Discovery Bay Community Services District.

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: Julie DiMaggio Enea (925) 335-1077

ATTESTED: October 18, 2016

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

By: *June McHuen*  
June McHuen, Deputy