



Contra  
Costa  
County

To: Board of Supervisors  
From: Sharon L. Anderson, County Counsel  
Date: January 24, 2012

Subject: APPROVAL OF CONTRACT FOR PROFESSIONAL SERVICES

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**RECOMMENDATION(S):**

APPROVE AND AUTHORIZE the County Counsel, or designee, to execute, on behalf of County, a contract with Baker & O'Brien, Inc., effective January 1, 2012, in an amount not to exceed \$1,850,000 to provide refining industry analyses in connection with refinery property tax appeals.

**FISCAL IMPACT:**

The cost of this contract is paid through property tax administration fees, approximately half of which come from the general fund.

**BACKGROUND:**

Baker and O'Brien, Inc. is a consultant for refinery industry analyses, and has been providing the County with specialized consulting services with respect to the refining industry and refineries in defending actual and anticipated assessment appeals, which challenge the valuations of the taxable property of refineries in Contra Costa County. These annual appeals typically place several billion dollars of valuation in issue. Assistance is required because valuations of refineries are highly technical, requiring specialized knowledge that only industry experts have. Baker & O'Brien staff is presently assisting the

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

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Action of Board On: **01/24/2012** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Gayle B. Uilkema, District II Supervisor  
Mary N. Piepho, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

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.

ATTESTED: January 24, 2012

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

Contact: Rebecca J. Hooley, Deputy  
County Counsel, 335-1854

By: June McHuen, Deputy

County in an ongoing property tax appeal hearing in front of the Assessment Appeals Board. The Assessor concurs with and supports this recommendation.

CONSEQUENCE OF NEGATIVE ACTION:

If the contract is not approved, there is a greatly increased possibility of very significant but presently unquantifiable impacts due to adverse decisions by the Assessment Appeals Board on large refinery valuation disputes.

CHILDREN'S IMPACT STATEMENT:

Not applicable.