



Contra  
Costa  
County

To: Board of Supervisors  
From: Sharon L. Anderson, County Counsel  
Date: January 9, 2018

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 the County, a contract with Baker & O'Brien, Inc., in an amount not to exceed \$700,000 to provide refining industry analyses in connection with refinery property tax appeals, for the period from January 1, 2018 through December 31, 2018.

**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 provides 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 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. The Assessor concurs with and supports this recommendation.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

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Action of Board On: **01/09/2018** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II  
Supervisor  
Diane Burgis, 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 9, 2018

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

Contact: Rebecca J. Hooley, Deputy  
County Counsel, 925 335-1854

By: June McHuen, Deputy



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.