



Contra
Costa
County

To: Board of Supervisors
From: Robert Campbell, Auditor-Controller
Date: September 13, 2022

Subject: Adoption of 2022-23 Secured Property Tax Rates and Authorization to Levy the 2022-23 Property Tax Roll

RECOMMENDATION(S):

ADOPT the fiscal year 2022-23 secured property tax rates as shown on Exhibit A, attached; AUTHORIZE the levy of these rates and those adopted by cities and multi-county districts, as shown in Exhibit B, against the taxable secured property within the County that is subject to each rate (anticipated revenues specified in Exhibit A are subject to changes in the secured roll); and ADOPT and levy the 2022-23 tax rates as shown on Exhibit B for the Unitary and Operating Non-Unitary property assessed by the State Board of Equalization with a single countywide value, as recommended by the Auditor-Controller.

FISCAL IMPACT:

Adoption of the attached property tax rates will generate over \$2.8 billion in property tax revenues to be apportioned to the County, Cities, Schools and other eligible agencies.

☒ APPROVE

☒ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☒ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **09/13/2022** ☒ 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: September 13, 2022

, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Chris Wong, 925
608-9318

cc:

BACKGROUND:

Under Government Code Section 29100, the Board of Supervisors (Board) is responsible for the adoption by resolution of the tax rates for the current year secured property tax roll. The General Obligation Bond rates are provided by the Auditor-Controller at a level adequate to support the annual debt service requirements and necessary bond reserves. Government Code Section 29101 requires that the Board levy these rates on the appropriate taxable property in the County. Revenue and Taxation Code Section 100(b) provides for the tax rate to be applied to the Unitary and Operating Non-Unitary property.

However, with respect to the unitary property owned by BNSF Railway Company, the federal court entered a stipulated judgment between Contra Costa County and BNSF Railway Company, in *BNSF Railway Co. v. Alameda County, et al.*, U.S.D.C., N.D. CA, Case No. 4:19-cv-07230-HSG, requiring the county to apply the countywide rate as reported by the State Board of Equalization for private railroad car assessments.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to approve this action will result in the County not being in compliance with Government Code Section 29101 and this will result in the loss of over \$2.8 billion in property tax revenues.

ATTACHMENTS

Exhibit A

Exhibit B