



**Contra
Costa
County**

To: Board of Supervisors
From: Thomas L. Geiger, Chief Assistant County Counsel
Date: January 10, 2023

Subject: APPROVAL OF CONTRACT FOR PROFESSIONAL SERVICES

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 \$600,000 to provide refining industry analyses in connection with refinery property tax appeals, for the period from January 1, 2023 through December 31, 2023.

FISCAL IMPACT:

100% General Fund. The cost of this contract will be partially offset by revenue generated by Property Tax Administration Charges.

BACKGROUND:

Baker & 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

Action of Board On: **01/10/2023** ☒ 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
Ken Carlson, 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 10, 2023

Monica Nino, County Administrator and Clerk of the Board of Supervisors

Contact: Rebecca Hooley, Assistant
County Counsel, (925) 655-2200

By: Laura Cassell, 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.