

To: Craig, Steve, Mike, Darlene, Inga, Latika, Brandyn and Janet  
From: Steve Cohn  
Date: June 30, 2023  
Subject: Tax Funding of MOFD

This is my annual "how MOFD is making Orinda less safe" letter. Darlene has seen this eight times; Craig seven, Steve five, and the rest of you, this may be the first time.

The Contra Costa County Assessor just released the property assessments for 2023/24. Orinda's total assessed value increased 5.67% this year to \$9.38 billion while Moraga's increased 5.48% to \$5.55 billion. The effect of this on the funding of MOFD, as shown in the attached tables, Orinda is paying \$2.43 million per firefighter serving Orinda, while Moraga is paying 42% less, only \$1.41 million.

This is despite the fact that they are served by the same number of firefighters per capita (1) and thus receive the same service. The entire (and I do mean entire) reason MOFD was formed was so that local tax dollars would be used locally, not elsewhere in the County. And that meant anywhere elsewhere in the County including Orinda taxes being used in Moraga.

The Orinda City Council was very specific about this rationale for forming the district from their statements in the voters' pamphlet. The Moraga Town Council had the same concern but was a little less specific, seeing as none of the council members opined in their voters' pamphlet, but they took actions to make sure Orinda paid its own way and did not rely on taxes from Moraga.

The main action that Moraga took to make sure that Moraga tax dollars were only used in Moraga was to force Orinda to create a parcel tax to fund its equipment deficit (over 2 million) coming into the partnership. This was despite the fact that at formation Orinda taxes were already \$4.6 million (\$515,000 per firefighter stationed in Orinda) while Moraga's were only \$3.3 million (\$420,000 per firefighter stationed in Moraga, including their parcel tax).

The only other mechanism put in place to preserve the proper use of Orinda's and Moraga's tax dollars in Orinda and Moraga respectively, was that the MOFD board would be elected by division, not at large.

MOFD is not "one big happy family" as some erroneously believe. It is broken into five divisions, each with its own representative. It was obvious to the framers that there would be competing resources and needs coming from and required by each division. Currently Craig and Mike represent about 7,300 Orinda residents each, Steve represents 4,800 Orinda residents and 2,500 Moraga residents, while John Jex and Greg Hasler represent about 7,300 Moraga residents each. The directors representing Orinda were supposed to do what was best for Orinda residents while those representing Moraga were supposed to do what was best for Moraga residents. Steve's duty to Orinda or Moraga is split, but with 2/3 of his division in Orinda, I would hope Orinda would "win" a split decision if there were competing needs and resources.

In total, including parcel tax, Orinda is paying MOFD \$21.8 million for service that is only costing it \$17.5 million. This \$4.3 million overpayment is going to subsidize the cost of Moraga's service.

This was never supposed to happen. Orinda's tax dollars were supposed to pay for service to Orinda and not elsewhere in the county, including Moraga.

By using Orinda's tax dollars in Moraga, you, our MOFD representatives, are NOT doing what is best for Orinda. You know that we have a huge wildfire risk. Tons of excess vegetation needs to be removed. While most of it is on private land, the government needs to take charge and remove it. We are paying \$4.3 million above what it costs to provide us with the service we are receiving so that MOFD can accomplish this.

This misapplication of MOFD funds has been going on for two decades. It gets worse every year. In 2017/18, Craig's first year, the "subsidy" was about \$2 million. It has more than doubled in six years. And it will continue to increase. At some point some Orinda Council is going to say "enough is enough", as the 1996 Council told the County, and they will find service elsewhere. Lafayette has the same three stations and nine firefighters as Orinda in addition to ambulance service from AMR, and it pays the county about \$16 million, not \$22 million. Orinda can do better, a lot better. Someday the populace will understand that they are being taken for a ride and demand change. You should seriously consider getting ahead of the mob.

(1) 9 firefighters stationed in Orinda and serving Orinda's population of 19,483 equates to 2,165 residents per firefighter. 8 firefighters stationed in Moraga and serving Moraga's and Canyon's population of 17,100 equates to 2,138 residents per firefighter. Both communities are served by the same number of firefighters per capita. Yes, they provide each other with mutual aid, but it is approximately equal and reciprocal.

# Detail of MOFD Property Tax Revenue 2023/24

	Rate (1)	Assessed Value (2)	Ad Valorem Tax	% of total	Fire Flow Parcel Tax(3)	Total Property Tax	Number Of Firefighters Stationed	Percent Of Firefighters Stationed	Tax Allocated by Percent Stationed	Tax Paid in Excess of Tax Allocated	population(4)	Tax per Capita	
<b>MOFD Total</b>	<b>19.942%</b>	<b>15,101,658,325</b>	<b>32,047,009</b>		<b>1,105,000</b>	<b>33,152,009</b>							
<b>Orinda + Moraga</b>	<b>21.220%</b>	<b>15,095,993,153</b>	<b>32,033,938</b>	<b>100%</b>	<b>1,105,000</b>	<b>33,138,938</b>	<b>100.0%</b>	<b>17</b>	<b>100.0%</b>	<b>33,138,938</b>	-	36,587	906
							1,949,349 per firefighter						
Tax Rate Area													
<b>Orinda + Unincorporated</b>	<b>22.602%</b>	<b>9,391,809,345</b>	<b>21,227,776</b>	<b>66.3%</b>	<b>619,953</b>	<b>21,847,729</b>	<b>65.9%</b>	<b>9</b>	<b>52.9%</b>	<b>17,544,144</b>	<b>4,303,585</b>	<b>19,483</b>	<b>1,121</b>
							\$2,427,525 per firefighter						
Incorporated Orinda		<b>9,378,490,455</b>											
18001	22.947%	8,422,419,001	19,327,018		541,938	19,868,956							
18003	24.192%	3,177,923	7,688		139	7,827							
18007	18.212%	188,867,353	343,961		12,368	356,329							
18012	20.054%	711,986,513	1,427,798		61,304	1,489,101							
18025	19.782%	1,469,873	2,908		82	2,989							
18034	13.768%	3,137,700	4,320		76	4,397							
18037	13.768%	28,684,454	39,494		1,987	41,481							
18038	22.836%	18,483,292	42,208		1,446	43,654							
18039	19.687%	264,345	520		35	556							
14015					242								
Unincorporated Orinda	18.900%	13,318,890	31,862		335	32,197							
83003 Fish Ranch / Tunnel / Grizzley	23.803%	7,432,239	17,691		284	17,975							
83006	24.130%	4,460,826	10,764		-	-							
83037	23.893%	1,425,824	3,407		51	3,458							
<b>Moraga + Unincorporated</b>	<b>18.826%</b>	<b>5,704,183,808</b>	<b>10,806,162</b>	<b>33.7%</b>	<b>485,047</b>	<b>11,291,209</b>	<b>34.1%</b>	<b>8</b>	<b>47.1%</b>	<b>15,594,794</b>	<b>(4,303,585)</b>	17,104	660
							\$1,411,401 per firefighter						
Incorporated Moraga	18.921%	<b>5,549,989,954</b>	10,498,951		472,364	10,971,315							
15002	18.837%	2,517,253,269	4,741,758		233,040	4,974,797							
15003	18.700%	104,491,021	195,399		9,200	204,599							
15004	19.003%	2,682,809,534	5,098,087		214,387	5,312,474							
15005	19.304%	2,532,082	4,888		-	4,888							
15006	18.874%	217,759,940	411,005		14,147	425,152							
15008	19.151%	2,422,574	4,639		255	4,895							
15010	19.272%	8,603,797	16,582		441	17,023							
15011	18.837%	14,117,737	26,594		893	27,487							
Unincorporated Moraga	16.695%	154,193,854	307,212		12,682	319,894						480	
14000			-		25	25							
61000 Canyon	20.817%	27,938,016	58,157		3,684	61,841							
61002 Canyon	20.288%	141,071	286		61	348							
77001 S Moraga	20.329%	2,272,523	4,620		425	5,045							
77005 S Moraga	20.019%	1,722,558	3,448		258	3,706							
77006 S Moraga	19.254%	19,060,628	36,698		783	37,482							
77007 S Moraga	19.692%	112,363	221		104	325							
77011 Bollinger Cyn, Mor	20.160%	19,343,908	38,997		1,457	40,454							
77012 Bollinger Cyn, Mor	19.526%	47,282,917	92,326		3,398	95,724							
77014 S Moraga	19.393%	27,354,631	53,050		1,692	54,741							
77016 S Moraga	19.844%	308,766	613		80	693							
83031 On Skyline, N of Pinehurst technically, Orinda	21.712%	8,656,474	18,795		715	19,510							
Unincorporated - service area unclear		<b>5,665,172</b>	<b>13,071</b>			<b>13,071</b>							
83015 ???	22.891%	3,455	8		None	8							
83019 ???	23.073%	5,612,923	12,950		None	12,950							
83045 Diablo Dr (Skyliine)	21.131%	724	2		None	2							
83046 Diablo Dr (Skyliine)	21.290%	13,339	28		None	28							
85063 ???	23.751%	34,731	82		None	82							

(1) From Contra Costa Auditor-Controller  
 (2) From Contra Costa Auditor-Controller for 2023/24  
 (3) From MOFD Budget Assumption for 2023/24  
 (4) <https://www.census.gov/quickfacts/orindacitycalifornia>  
<https://www.census.gov/quickfacts/moragatowncalifornia>

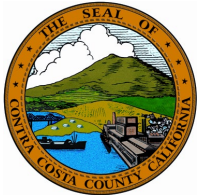
# MOFD Property Tax Revenue Allocation History

(all costs in \$1,000's)

FYE	Property Tax Base		Ad Valorem Taxes to MOFD			Fire Flow Parcel Tax		Total Property Tax				Firefighters per Shift			Tax Paid vs. Tax Allocated		tax paid firefighter			
	Orinda (d)	Moraga (d)	Orinda 22.6%	Orinda % of Total	Moraga 19.0%	Orinda	Moraga	Orinda	Orinda % of Total	Moraga	Orinda + Moraga	Orinda	Moraga	Orinda + Moraga	Orinda	Moraga	Orinda	Moraga	Average	
1997	2,049,534 (a)	1,540,961 (b)	4,632	61.3%	2,921		426	5,166		3,347	8,514									
1998	1	2,138,163 (a)	1,595,923 (a)	4,833	61.5%	3,025	534	426	5,367	60.9%	3,451	8,818	9	8	17	698	(698)	596	431	519
1999	2	2,297,859 (b)	1,695,143 (b)	5,194	61.8%	3,213	534	426	5,728	61.1%	3,639	9,367	9	8	17	769	(769)	636	455	551
2000	3	2,469,482 (b)	1,800,531 (b)	5,581	62.1%	3,413	492	393	6,074	61.5%	3,806	9,879	9	8	17	843	(843)	675	476	581
2001	4	2,653,923 (b)	1,912,472 (b)	5,998	62.3%	3,625	492	393	6,490	61.8%	4,018	10,508	9	8	17	927	(927)	721	502	618
2002	5	2,852,140 (b)	2,031,372 (b)	6,446	62.6%	3,851	492	393	6,938	62.1%	4,243	11,182	9	8	17	1,019	(1,019)	771	530	658
2003	6	3,065,161 (b)	2,157,664 (b)	6,928	62.9%	4,090	492	393	7,420	62.3%	4,483	11,903	9	8	17	1,118	(1,118)	824	560	700
2004	7	3,294,092 (b)	2,291,807 (b)	7,445	63.2%	4,344	492	393	7,937	62.6%	4,737	12,674	9	8	17	1,227	(1,227)	882	592	746
2005	8	3,540,122 (b)	2,434,291 (b)	8,001	63.4%	4,615	492	393	8,493	62.9%	5,007	13,501	9	8	17	1,346	(1,346)	944	626	794
2006	9	3,804,527 (b)	2,585,633 (b)	8,599	63.7%	4,901	492	393	9,091	63.2%	5,294	14,385	9	8	17	1,475	(1,475)	1,010	662	846
2007	10	4,117,186 (a)	2,772,177 (a)	9,306	63.9%	5,255	534	426	9,840	63.4%	5,681	15,521	9	8	17	1,623	(1,623)	1,093	710	913
2008	11	4,363,982 (a)	2,927,948 (a)	9,863	64.0%	5,550	492	393	10,355	63.5%	5,943	16,298	11	8	19	920	(920)	941	743	858
2009	12	4,574,166 (a)	3,028,052 (a)	10,338	64.3%	5,740	593	473	10,932	63.8%	6,213	17,145	11	8	19	1,006	(1,006)	994	777	902
2010	13	4,820,798 (a)	3,084,196 (a)	10,896	65.1%	5,846	592	473	11,488	64.5%	6,319	17,807	11	8	19	1,179	(1,179)	1,044	790	937
2011	14	4,803,698 (a)	3,031,007 (a)	10,857	65.4%	5,746	594	474	11,451	64.8%	6,220	17,671	11	8	19	1,221	(1,221)	1,041	777	930
2012	15	4,656,025 (a)	3,047,285 (a)	10,523	64.6%	5,777	594	474	11,117	64.0%	6,250	17,368	11	8	19	1,062	(1,062)	1,011	781	914
2013	16	4,704,822 (a)	3,073,154 (a)	10,634	64.6%	5,826	595	475	11,228	64.1%	6,300	17,529	11	8	19	1,080	(1,080)	1,021	788	923
2014	17	4,983,597 (a)	3,258,726 (a)	11,264	64.6%	6,177	596	476	11,860	64.1%	6,653	18,513	9	8	17	2,059	(2,059)	1,318	832	1,089
2015	18	5,393,744 (a)	3,515,487 (a)	12,191	64.7%	6,664	594	474	12,785	64.2%	7,138	19,923	9	8	17	2,237	(2,237)	1,421	892	1,172
2016	19	5,842,379 (a)	3,722,051 (a)	13,789	66.2%	7,052	595	475	14,385	65.6%	7,527	21,912	9	8	17	2,784	(2,784)	1,598	941	1,289
2017	20	6,207,924 (a)	3,937,547 (a)	14,020	65.3%	7,461	597	475	14,617	64.8%	7,936	22,552	9	8	17	2,677	(2,677)	1,624	992	1,327
2018	21	6,545,278 (a)	4,156,072 (a)	14,781	65.2%	7,875	599	475	15,380	64.8%	8,350	23,730	9	8	17	2,817	(2,817)	1,709	1,044	1,396
2019	22	6,910,946 (a)	4,369,060 (a)	15,610	65.3%	8,277	606	474	16,216	64.9%	8,752	24,967	9	8	17	2,998	(2,998)	1,802	1,094	1,469
2020	23	7,393,957 (a)	4,625,720 (a)	16,701	65.6%	8,764	611	477	17,312	65.2%	9,240	26,552	9	8	17	3,255	(3,255)	1,924	1,155	1,562
2021	24	7,772,808 (a)	4,860,210 (a)	17,556	65.6%	9,208	616	479	18,172	65.2%	9,687	27,859	9	8	17	3,423	(3,423)	2,019	1,211	1,639
2022	25	8,165,502 (a)	5,054,513 (a)	18,443	65.8%	9,576	616	479	19,059	65.5%	10,055	29,114	9	8	17	3,646	(3,646)	2,118	1,257	1,713
2023	26	8,874,636 (a)	5,416,522 (a)	20,045	66.1%	10,262	616	482	20,661	65.8%	10,744	31,405	9	8	17	4,035	(4,035)	2,296	1,343	1,847
2024	27	9,391,809 (a)	5,704,184 (a)	21,228	66.3%	10,806	620	485	21,848	65.9%	11,291	33,139	9	8	17	4,304	(4,304)	2,428	1,411	1,949
Through 2024		5.8%	5.0%	5.8%		5.0%			5.5%		4.6%	5.2%				51,748	(51,748)			
Change from 1997		+358%	+270%	+358%		+270%			+323%		+237%	+289%								
Change from 1997		7,342,275	4,163,222	16,595		7,885			16,681		7,944									

- (a) Actual
- (b) Estimated
- (c) Projected
- (d) Includes unincorporated areas

# Contra Costa County



## Office of Assessor

2530 Arnold Drive, Suite 400  
Martinez, California 94553-4359  
FAX: (925) 313-7660  
Telephone: (925) 313-7500

**Gus S. Kramer**  
Assessor

**Sara Holman**  
Assistant Assessor  
Administration

June 30, 2023

HONORABLE BOARD OF SUPERVISORS  
Contra Costa County  
1025 Escobar Street  
Martinez, CA 94553

Dear Board Members:

I wish to advise you that the 2023-2024 County Assessment Roll has been delivered to the County Auditor, as required by law.

The increase to the local tax base for 2023-2024 is over \$14.96 billion. This represents a 5.94% increase in assessed value and brings the total net local assessment roll to more than \$266.67 billion. The 2023-2024 assessment roll is the highest to date in Contra Costa County's history.

Cities with the largest increases in assessed value include Oakley, Antioch, and Lafayette with increases ranging up to 8.49%. San Pablo, San Ramon, and Hercules saw the lowest assessed value increases ranging from 4.30% down to 3.86%. The assessment roll now consists of 379,442 parcels, an increase of 1,202 over the previous year.

I would like to acknowledge and commend the employees of the Assessor's Office for their continued dedication and hard work which resulted in the completion and delivery of the 2023-2024 assessment roll.

Sincerely,

GUS S. KRAMER  
Assessor

Attachment – Assessment Roll 2023-2024 Reports

cc: Monica Nino, County Administrator

PC	CITY	SECURED VALUE	UNSECURED VALUE	GROSS VALUE	LOCAL EXEMPTIONS	NET VALUE	GAIN/LOSS	%CHG
01	ANTIOCH	15,640,310,245	276,073,953	15,916,384,198	1,075,279,938	14,841,104,260	1,047,793,659	7.59
02	CONCORD	22,427,918,141	680,772,390	23,108,690,531	1,022,625,364	22,086,065,167	1,136,949,935	5.42
03	EL CERRITO	5,888,030,239	49,340,705	5,937,370,944	122,089,533	5,815,281,411	337,424,824	6.15
04	HERCULES	4,742,032,510	70,491,928	4,812,524,438	106,265,724	4,706,258,714	175,061,540	3.86
05	MARTINEZ	7,607,816,846	246,926,097	7,854,742,943	197,922,953	7,656,819,990	386,708,335	5.31
06	PINOLE	3,191,589,360	64,325,732	3,255,915,092	54,861,172	3,201,053,920	133,927,173	4.36
07	PITTSBURG	8,881,170,992	1,404,853,295	10,286,024,287	394,814,493	9,891,209,794	543,063,429	5.80
08	RICHMOND	19,199,538,300	1,208,416,406	20,407,954,706	1,373,120,426	19,034,834,280	1,208,309,968	6.77
09	WALNUT CREEK	25,877,868,081	658,856,480	26,536,724,561	1,995,372,993	24,541,351,568	1,510,400,020	6.55
10	BRENTWOOD	13,604,277,761	178,796,874	13,783,074,635	201,554,845	13,581,519,790	713,048,396	5.54
11	SAN PABLO	2,552,043,089	54,630,824	2,606,673,913	124,722,147	2,481,951,766	102,536,577	4.30
12	PLEASANT HILL	8,174,758,395	127,197,537	8,301,955,932	134,275,821	8,167,680,111	405,253,965	5.22
13	CLAYTON	2,827,088,215	44,473,386	2,871,561,601	31,206,361	2,840,355,240	129,163,258	4.76
14	LAFAYETTE	11,340,006,897	69,771,095	11,409,777,992	134,158,871	11,275,619,121	752,375,540	7.14
15	MORAGA	5,789,528,878	27,292,843	5,816,821,721	266,831,767	5,549,989,954	288,547,404	5.48
16	DANVILLE	17,208,820,636	114,214,946	17,323,035,582	114,787,346	17,208,248,236	967,465,521	5.95
17	SAN RAMON	27,328,799,646	422,280,845	27,751,080,491	233,773,287	27,517,307,204	1,074,806,903	4.06
18	ORINDA	9,398,786,754	44,613,867	9,443,400,621	64,910,166	9,378,490,455	503,853,999	5.67
19	OAKLEY	6,934,554,656	130,817,200	7,065,371,856	195,825,080	6,869,546,776	538,026,916	8.49
CITY TOTALS		218,614,939,641	5,874,146,403	224,489,086,044	7,844,398,287	216,644,687,757	11,954,717,362	5.84
53	ANTIOCH AREA	19,528,228	10,170,271	29,698,499		29,698,499	1,131,785	3.96
58	BRENTWOOD AREA	319,291,891	2,755,565	322,047,456	2,229,418	319,818,038	20,063,953	6.69
60	BYRON AREA	4,058,430,810	229,008,839	4,287,439,649	26,220,774	4,261,218,875	180,577,357	4.42
61	CANYON AREA	26,109,854	3,024	26,112,878		26,112,878	1,565,319	6.37
62	N WEST COUNTY AR	3,004,688,912	296,592,106	3,301,281,018	33,481,373	3,267,799,645	429,085,113	15.11
66	SAN RAMON VALLEY	17,862,105,848	50,051,523	17,912,157,371	134,749,777	17,777,407,594	857,569,517	5.06
68	LIVERMORE VALLEY	92,017,510	400,883	92,418,393	31,794	92,386,599	7,357,344	8.65
72	KNIGHTSEN AREA	873,974,934	6,694,475	880,669,409	6,234,123	874,435,286	36,022,733	4.29
73	LAFAYETTE AREA	1,061,039,507	944,719	1,061,984,226	26,023,027	1,035,961,199	49,665,915	5.03
76	MARTINEZ AREA	2,982,008,502	260,497,936	3,242,506,438	41,695,276	3,200,811,162	49,820,466	1.58
77	MORAGA AREA	119,054,922	584,474	119,639,396	243,414	119,395,982	7,622,241	6.81
79	CENTRAL COUNTY	5,527,636,889	852,529,550	6,380,166,439	245,229,603	6,134,936,836	410,149,099	7.16
82	BETHEL IS/OAKLEY	867,348,898	29,725,566	897,074,464	2,381,735	894,692,729	142,534,741	18.95
83	ORINDA AREA	18,087,075	16,532,087	34,619,162		34,619,162	11,573,661	50.22
85	WEST COUNTY AREA	6,432,824,130	58,079,868	6,490,903,998	173,799,324	6,317,104,674	415,974,922	7.04
86	PITTSBURG AREA	81,810,641	9,324,289	91,134,930	621,345	90,513,585	5,429,970	6.38
98	WALNUT CREEK AR	5,643,413,113	64,505,137	5,707,918,250	157,364,041	5,550,554,209	382,490,864	7.40
NON-CITY TOTALS		48,989,371,664	1,888,400,312	50,877,771,976	850,305,024	50,027,466,952	3,008,635,000	6.39
GRAND TOTALS		267,604,311,305	7,762,546,715	275,366,858,020	8,694,703,311	266,672,154,709	14,963,352,362	5.94