

To: Orinda – MOFD 2+2 Committee
From: Steve Cohn
Date: July 12, 2022
Subject: Public Forum Comment

Attached is a letter I sent to the four 2+2 Committee members plus the other elected officials representing the best interests of the residents of Orinda. This Public Comment puts that letter and its attachment into the public record.

MOFD was formed to maximize safety in Orinda by utilizing all property taxes allocated by Proposition 13 for "fire protection" purposes and paid by Orinda property taxpayers for use in Orinda. At the time of formation, 1997, those annual taxes were \$4.6 million, equating to about \$515,000 for each of the nine firefighters stationed in and responding to incidents in Orinda. At the same time, Moraga taxpayers were serviced by eight firefighters to which \$3.3 million was allocated, including a parcel tax generating about \$425,000 a year. This equated to \$420,000 per firefighter. From the start, Orinda was paying more than Moraga for the same service.

In addition, when MOFD was formed, Orinda also started paying a parcel tax of about \$535,000 a year, increasing its cost per firefighter to \$575,000, almost 40% more than Moraga was paying.

At the time Orinda's capital equipment was depleted so it was reasonable for Orinda to pay more than just the cost to operate the stations. Ultimately it ended up costing \$4.2 million to upgrade Orinda's equipment. This additional \$4.2 million was paid out within 5 years, by 2002.

When Orinda had paid off its debt, its tax base had increased and so had its tax payments to MOFD: \$7.4 million; \$825,000 per firefighter stationed in Orinda. Moraga's taxes had also increased but only to \$4.5 million; \$560,000 per firefighter. Orinda was now paying almost 50% more per firefighter than Moraga. The MOFD average cost per firefighter was \$700,000 meaning Orinda was paying \$125,000 per firefighter in excess of what it cost MOFD to service Orinda; over \$1 million in total.

This type of excess spending was the very reason Orinda left the service provided by ConFire and formed MOFD in the first place.

By 2014 the excess cost had reached \$2 million a year; by 2019 \$3 million a year and this year it will exceed \$4 million.

Orinda has a serious safety problem in the form of a threat from wildfires. Everyone is aware of this and two years ago the residents agreed to pay another \$3 million in sales tax because MOFD was not using our money as it should have. We still have the problem. MOFD's "solution" is for the residents to not only pay \$7 million a year in taxes but to do all of the work themselves. The City Council does nothing about this because they cannot control MOFD and MOFD does nothing for some unexplained reason.

This cannot continue. In 1997 the City Council reached a breaking point and walked away from our service provider and formed an independent agency, believing that was a better solution. It was, for a while, but it is now letting us down too. You people have the power to change this. Either get MOFD to provide the service we need and are paying for or find another solution. Do what you have been elected to do and serve the residents of Orinda by using their tax dollars to provide the services they require.

Steve Cohn

Elected Representatives:

This is my annual report to you regarding the misallocation of tax funds Orinda property tax payers provide to MOFD for service to Orinda.

Yesterday, June 30, 2022, the Contra Costa Assessor released the assessed values for every property in the County for fiscal year 2022/23. The assessed value for the properties in Orinda increased 8.6% from last year while, as has been the case for all but a few of the 25 years MOFD has been in existence, the assessed value for properties in Moraga increased at a lower rate, "only" 7.2%. The aggregate increase for all properties in the Moraga-Orinda Fire District was 8.2%, exceeding the 7.5% the district's consultant projected (thanks to Orinda's extraordinary gain).

However, this caused the disparity between Orinda property taxes received by MOFD and the cost to service Orinda to pass a new milestone of over \$4 million for the coming year.

Taxes allocated to MOFD from Orinda properties now average \$2,888 per household while those allocated from Moraga properties are only \$1,868. Yet, the service provided to all households in Orinda and Moraga are equal. The nine firefighters stationed in and servicing Orinda represent 2,168 residents per firefighter while the eight firefighters stationed in and servicing Moraga represent a nearly-equivalent 2,282 residents per firefighter. We all receive the same service provided by the same number of firefighters per capita, so why are Orindans paying 55% more per household than Moragans?

The reason is that over the past 25 years Orinda's property tax base growth has far exceeded Moraga's while service has remained static. Orinda's property tax revenue to MOFD has increased by \$15.5 million over 25 years while Moraga's has only increased \$7.4 million.

As I have presented to you many times in the past, Orinda voters were "promised" by the Orinda City Council that if they voted to form MOFD, going forward their property taxes allocated to MOFD would be used for service to Orinda and only for service to Orinda. The only "security" they were offered that this would occur was that the MOFD board would be comprised of local residents looking after Orinda's best interests. Obviously this has not happened.

The few times that the issue has actually been discussed, many hollow excuses have been put forward of why Orinda's property tax payers should be subsidizing service in Moraga.

In 2009 Pete Nowicki displayed "first responder" maps showing large areas of Orinda first-served by Moraga units, thus "justifying" Orinda taxes used to fund not only Orinda's three stations but a significant portion of the Moraga station costs also. It turns out the maps were no longer used as units were dispatched based on minimum response times and actual unit location; and when an analysis of 2009 actual operations was made, it turns out there was mutual aid between Orinda and Moraga but in both directions and net-net Orinda stations serviced Orinda and Moraga stations serviced Moraga.

With regards to service. The latest operations report shows that MOFD's six response units responded to 2,190 emergencies (EMS/Rescue; Structure Fires; Veg Fires; Vehicle Accidents) over the past 12 months.

That is exactly (amazingly) 6.0 emergency incidents per day or exactly one first-responder emergency per response unit. If Orinda and Moraga had separate fire departments (with a common administration), why would Orinda pay Moraga anything for additional service when its units were only

first-responders to one incident per day? Sure, mutual aid would be useful and maybe necessary at times, but that would be reciprocal. At a City Council meeting a long time ago MOFD Director Fred Weil played the "your children will burn" card regarding Moraga Station 41 responding not just Miramonte High School, which Station 41 is closest to but Orinda Station 44 is only 3 minutes away, but also OIS and Del Rey school which are equidistant between the two stations, under three minutes away. In fact, all of Orinda south of Station 44, where Moraga stations provide most of their mutual aid, is probably the best served area in Orinda and could well be served in most cases by Station 44 alone. Paying a large premium to Moraga for excess service would be foolish if the money could be better spent on other services.

Nowicki also presented the cost of upgrading Orinda equipment vs. Moraga equipment from district inception in 1997 to 2009. The cost to upgrade Orinda's equipment was \$4.2 million greater than the cost to upgrade Moraga's over those 12 years because Orinda and then ConFire had allowed the equipment to degrade. But by 2002 Orinda had already paid \$4.2 million more in taxes than it cost to operate its three stations and by 2009 that \$4.2 million had been repaid three times. There really was no reason for the Orinda parcel tax after 2002 other than to subsidize Moraga.

It has also been stated that because such a large percentage of Orinda's property tax goes to MOFD that Orinda underfunds other property tax recipients. Not only is this irrelevant, it is not true. This is because of the magnitude of Orinda's property tax base (\$8.9 billion; \$455,000 per capita), 40% greater than Moraga's (\$5.4 billion; \$325,000 per capita). Orinda property owners contribute more tax dollars to everyone; not just MOFD.

The reason this is irrelevant is that the issue is that MOFD was formed to use Orinda's tax dollars in Orinda, whatever they are. That was also Moraga's concern, using Moraga's tax dollars in Moraga. It was never envisioned that Orinda would subsidize Moraga or visa versa. In fact, the last time Orinda's fire protection taxes were subsidizing area's outside of Orinda, Orinda "pulled" those taxes from its existing service provider (ConFire) in favor of a new provider (MOFD). I would hate to see that happen again. The fact that it was never stated in the founding documents that tax revenue from Orinda and Moraga should be accounted for separately and matched with allocated expenses, does not mean that this was not the intent of the merger. It should be noted that there is also nothing in the founding documents stating that a special allocation of taxes and services should NOT occur. And statements made by "the founders" in the respective voter's pamphlets make it very clear that it was the intent of the merger that taxes and services should be separately maintained by community.

Finally, what is the impact of not following through as was intended? For years it appeared that Orinda was well served so it did not need the additional \$1.1 million of service in 2003 after the capital equipment deficit was cleared. In 2008 MOFD did increase service to Orinda with the creation of a second ambulance unit stationed in Orinda. But this was suspended in 2014 because of financial pressure from the pension plan, and I never heard anything about anyone noticing a degradation in service. But by 2017, the threat of wildfire to Orinda started to take shape when the Tubbs fire destroyed 5,600 structures in Sonoma and Napa and killed 22 people. Then the next year the Camp fire in Paradise destroyed 19,000 structures and killed 85. By the time Orinda asked people what their #1 concern was in February 2020, wildfire prevention was #1. Then there was the awful smokey summer of 2020 which drove people to pass Measure R which was supposed to be for infrastructure but now included wildfire prevention. The fact that Orinda was overfunding MOFD by over \$3 million at that time was never discussed because the Orinda Council could do nothing about it and the MOFD Board would do nothing about it. So tax the people some more.

Now Orinda already has \$3 million a year from Measure R for fire prevention. Why does it still need to use the extra \$4 million it overpays MOFD each year? Because #1, there are tens of millions of dollars of excess vegetation in the Orinda hills that needs to be removed. The Pollyanna thought that Orinda's 7,000 property owners will do it themselves at no cost to the City or the District is crazy making. This is a public health problem that needs to be dealt with by our government which you lead. People are paying taxes to the government so the government will take care of the problem. #2, Orinda still has a huge infrastructure deficit in the form of aging and inadequate storm drains and if it does not maintain the roads the taxpayers paid \$50 million to rehabilitate, that will be another deficit. Orinda taxpayers are paying \$7 million a year between Measure R and excess funding of MOFD. This "should" be able to deal with our problems. IF the money is spent where it should be spent.

Are you going to do this or pass the buck to the next generation?

Steve Cohn
July 1, 2022

Contra Costa County



Office of Assessor

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Gus S. Kramer
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Assistant Assessor
Valuation

June 30, 2022

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

Dear Board Members:

I wish to advise you that the 2022-2023 County Assessment Roll has been delivered to the County Auditor, as required by law.

The increase to the local tax base for 2022-2023 is over \$18.21 billion. This represents a 7.79% increase in assessed value and brings the total net local assessment roll to nearly \$251.71 billion. The 2022-2023 assessment roll is the highest to date in Contra Costa County's history.

Cities with the largest increases in assessed value from the prior year include Oakley with a 16.48% increase, Pittsburg with a 12.35% increase, and Brentwood with a 9.23% increase. San Ramon and Hercules saw the lowest assessed value increases— San Ramon at 5.98% and Hercules at 5.12%. The assessment roll now consists of 378,240 parcels, an increase of 1,275 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 2022-2023 assessment roll.

Sincerely,

A handwritten signature in black ink, appearing to read "Gus S. Kramer".

GUS S. KRAMER
Assessor

Attachment – Assessment Roll 2022-2023 Reports

cc: Monica Nino, County Administrator

PC	CITY	SECURED VALUE	UNSECURED VALUE	GROSS VALUE	LOCAL EXEMPTIONS	NET VALUE	GAIN/LOSS	%CHG
01	ANTIOCH	14,573,388,162	246,870,646	14,820,258,808	1,026,948,207	13,793,310,601	1,164,391,258	9.22
02	CONCORD	21,327,880,800	625,160,133	21,953,046,933	1,003,931,701	20,949,115,232	1,438,084,250	7.37
03	EL CERRITO	5,557,122,052	41,320,422	5,598,442,474	120,585,887	5,477,856,587	350,478,393	6.83
04	HERCULES	4,564,842,250	67,088,160	4,631,930,410	100,733,236	4,531,197,174	221,090,706	5.12
05	MARTINEZ	7,214,468,978	231,071,211	7,445,540,189	175,428,534	7,270,111,655	422,439,135	6.16
06	PINOLE	3,057,950,817	60,149,762	3,118,100,579	50,973,832	3,067,126,747	198,331,518	6.91
07	PITTSBURG	8,388,939,951	1,333,934,749	9,722,874,700	374,728,335	9,348,146,365	1,027,870,642	12.35
08	RICHMOND	17,991,126,788	1,094,156,021	19,085,282,809	1,258,758,497	17,826,524,312	1,343,401,231	8.15
09	WALNUT CREEK	24,363,635,584	588,992,796	24,952,628,380	1,921,676,832	23,030,951,548	1,351,758,749	6.23
10	BRENTWOOD	12,893,962,578	165,328,579	13,059,291,157	190,819,763	12,868,471,394	1,088,006,620	9.23
11	SAN PABLO	2,429,382,758	49,421,972	2,478,804,730	99,389,541	2,379,415,189	181,022,849	8.23
12	PLEASANT HILL	7,770,703,662	125,893,966	7,896,597,628	134,171,482	7,762,426,146	454,745,392	6.22
13	CLAYTON	2,699,802,724	41,767,424	2,741,570,148	30,378,166	2,711,191,982	176,849,312	6.97
14	LAFAYETTE	10,580,488,461	68,391,099	10,648,879,560	125,635,979	10,523,243,581	776,485,018	7.96
15	MORAGA	5,488,645,625	23,857,373	5,512,502,998	251,060,448	5,261,442,550	351,644,865	7.16
16	DANVILLE	16,255,812,274	111,373,658	16,367,185,932	126,403,217	16,240,782,715	1,155,889,524	7.66
17	SAN RAMON	26,272,318,545	387,360,522	26,659,679,067	217,178,766	26,442,500,301	1,492,346,360	5.98
18	ORINDA	8,895,047,843	39,654,860	8,934,702,703	60,066,247	8,874,636,456	709,133,984	8.68
19	OAKLEY	6,393,596,944	96,931,064	6,490,528,008	159,008,148	6,331,519,860	895,916,197	16.48
CITY TOTALS		206,719,116,796	5,398,730,417	212,117,847,213	7,427,876,818	204,689,970,395	14,799,886,003	7.79
53	ANTIOCH AREA	19,998,046	8,577,488	28,575,534	8,820	28,566,714	3,666,715	14.72
58	BRENTWOOD AREA	299,185,470	2,538,554	301,724,024	1,969,939	299,754,085	23,394,897	8.46
60	BYRON AREA	3,870,883,845	232,602,161	4,103,486,006	22,844,488	4,080,641,518	296,565,643	7.83
61	CANYON AREA	24,544,001	3,558	24,547,559		24,547,559	2,316,253	10.41
62	N WEST COUNTY AR	2,612,574,836	259,154,134	2,871,728,970	33,014,438	2,838,714,532	168,082,890	6.29
66	SAN RAMON VALLEY	16,996,227,772	60,169,636	17,056,397,408	136,559,331	16,919,838,077	1,129,297,749	7.15
68	LIVERMORE VALLEY	84,695,400	365,632	85,061,032	31,777	85,029,255	4,640,151	5.77
72	KNIGHTSEN AREA	837,732,665	6,554,261	844,286,926	5,874,373	838,412,553	52,455,630	6.67
73	LAFAYETTE AREA	1,010,196,569	1,166,400	1,011,362,969	25,067,685	986,295,284	71,312,838	7.79
76	MARTINEZ AREA	2,939,797,222	243,838,706	3,183,635,928	32,645,232	3,150,990,696	340,016,983	12.09
77	MORAGA AREA	111,714,607	364,842	112,079,449	305,708	111,773,741	4,652,928	4.34
79	CENTRAL COUNTY	5,391,373,437	555,216,550	5,946,589,987	221,802,250	5,724,787,737	250,407,117	4.57
82	BETHEL IS/OAKLEY	722,844,777	31,291,779	754,136,556	1,978,568	752,157,988	142,479,268	23.36
83	ORINDA AREA	16,875,688	15,329,798	32,205,486	9,159,985	23,045,501	39,896	0.17
85	WEST COUNTY AREA	6,024,960,878	50,078,250	6,075,039,128	173,909,376	5,901,129,752	529,129,878	9.84
86	PITTSBURG AREA	77,051,080	8,603,599	85,654,679	571,064	85,083,615	6,827,947	8.72
98	WALNUT CREEK AR	5,259,590,857	61,242,295	5,320,833,152	152,769,807	5,168,063,345	386,724,954	8.08
NON-CITY TOTALS		46,300,247,150	1,537,097,643	47,837,344,793	818,512,841	47,018,831,952	3,411,931,945	7.82
GRAND TOTALS		253,019,363,946	6,935,828,060	259,955,192,006	8,246,389,659	251,708,802,347	18,211,817,948	7.79

Detail of MOFD Property Tax Revenue 2022/23

	Rate (1)	2022/23 Assessed Value (2)	2022/23 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)	households(4)	Tax per Capita	Tax per Household	Excess Tax per Household
MOFD Total	21.175%	14,291,170,753	30,306,953		1,098,000	31,404,953									
Orinda + Moraga	21.207%	14,291,158,728	30,306,927	100%	1,098,000	31,404,927	100.0%	17	100.0%	31,404,927	-	37,768	12,904	832	2,434
								1,847,349 per firefighter			51.7%	55.4%			
Tax Rate Area															
Orinda + Unincorporated	22.587%	8,874,636,456	20,045,097	66.1%	615,881	20,660,979	65.8%	9	52.9%	16,626,138	4,034,841	19,514	7,154	1,059	2,888
								2,295,664 per firefighter			2,168.22				564
18001	22.947%	7,925,713,976	18,187,223		539,622	18,726,845									119% of MOFD's tax received
18003	24.192%	3,892,671	9,417		254	9,671									155% of Moraga's tax paid
18007	18.212%	182,845,194	332,993		12,274	345,267									
18012	20.054%	701,427,958	1,406,624		59,818	1,466,442									
18025	19.782%	1,670,026	3,304		82	3,386									
18034	13.768%	3,445,631	4,744		77	4,821									
18037	13.768%	29,782,911	41,006		1,994	43,000									
18038	22.836%	17,510,203	39,986		1,441	41,426									
18039	19.687%	170,343	335		35	371									
83003 Fish Ranch / Tunnel / Grizzly	23.803%	8,177,544	19,465		285	19,750									
											48.3%	44.6%			
Moraga + Unincorporated	18.957%	5,416,522,272	10,261,830	33.9%	482,119	10,743,948	34.2%	8	47.1%	14,778,789	(4,034,841)	18,254	5,750	589	1,868
								1,342,994 per firefighter			2,281.78				77% of MOFD's tax received
Moraga	18.921%	5,261,442,550	9,953,364		469,672	10,423,035					17,783	5,602			65% of Orinda's tax paid
15002	18.837%	2,392,872,004	4,507,460		239,245	4,746,705									
15003	18.700%	100,784,989	188,469		9,137	197,606									
15004	19.003%	2,571,873,757	4,887,278		207,847	5,095,124									
15005	19.304%	434,652	839			839									
15006	18.874%	173,788,409	328,012		11,828	339,840									
15008	19.151%	2,667,281	5,108		254	5,362									
15010	19.272%	8,430,434	16,247		438	16,686									
15011	18.837%	10,591,024	19,950		923	20,873									
Unincorporated Moraga	19.933%	155,079,722	308,466		12,447	320,913					471	148			
61000 Canyon	20.817%	24,708,523	51,435		3,669	55,103									
61002 Canyon	20.288%	357,447	725		61	786									
77001 S Moraga	20.329%	2,542,033	5,168		218	5,385									
77005 S Moraga	20.019%	1,171,465	2,345		288	2,634									
77006 S Moraga	19.254%	20,414,321	39,305		779	40,083									
77007 S Moraga	19.692%	116,847	230		103	333									
77011 Bollinger Cyn, Mor	20.160%	17,831,545	35,948		1,482	37,430									
77012 Bollinger Cyn, Mor	19.526%	49,730,948	97,106		3,393	100,499									
77014 S Moraga	19.393%	28,782,507	55,819		1,664	57,482									
77015 S Moraga	20.329%	-	-			-									
77016 S Moraga	19.844%	406,001	806		80	886									
83031 On Skyline, N of Pinehurst technically, Orinda	21.712%	9,018,085	19,580		710	20,291									
Unincorporated - service area unclear		<u>12,025</u>	<u>25</u>			<u>25</u>									
83045 ???	21.131%	629	1		None	1									
83046 ???	21.131%	11,396	24			24									

(1) <https://www.contracosta.ca.gov/6581/Where-Your-Taxes-Go>
(2) From Contra Costa Assessor for 2022/23
(3) From MOFD Budget Assumption for 2022/23
(4) <https://www.census.gov/quickfacts/orindacitycalifornia>
<https://www.census.gov/quickfacts/moragatowncalifornia>

