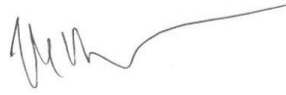


June 1, 2026

TO: Clerk of the Board

FROM: Marshall Bennett, EMS Director 

SUBJ: Filing of Tentative Report for CSA EM-1, FY 2026-27

Attached is the tentative report for CSA EM-1 for FY 2026-27 filed pursuant to Ordinance Code Section 1012-2.602. Also attached is a copy of the notice of the Board Hearing, which you have set for June 23, 2026, at 9:30 a.m. This notice is being published pursuant to Government Code Section 6066, and the appropriate affidavit of publication will be forwarded to you.

A Board Resolution and Board Order have been prepared and will be submitted with the required number of copies through the normal channels.


Thank you.

Attachments

cc: County Administrator
Health Services Director

June 1, 2026

The attached Tentative Report for County Service Area EM-1 (Zones A and B) for Fiscal Year 2026-27 is hereby filed pursuant to Ordinance Code Section 1012-2.602.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Marshall Bennett, EMS Director

**CONTRA COSTA HEALTH SERVICES
Emergency Medical Services Agency**

June 1, 2026

County Service Area EM-1 (Zones A and B)

Tentative Report

Fiscal Year 2026-27

County Service Area EM-1 has been established to provide enhanced emergency medical services as a miscellaneous extended service within two designated zones:

Zone A: Those parcels located within the territory of the San Ramon Valley Fire Protection District.

Zone B: Those parcels are located within Contra Costa County, but not within Zone A, above.

ASSESSMENTS will be levied on each parcel based upon a formula using the following factors:

BENEFIT UNIT: A number of BENEFIT UNITS have been assigned to each parcel based upon the Assessor's Use Code classification. For example, a single-family residence (Use Code 11) is assigned one BENEFIT UNIT. Parcels with other Use Code classifications are assigned a number of BENEFIT UNITS based upon the relative benefit from the miscellaneous extended services provided under CSA EM-1. Exhibit A is a Table of BENEFIT UNITS showing the number of BENEFIT UNITS assigned parcels for each Use Code classification.

RATE: The RATE is the dollar amount of the ASSESSMENT levied per BENEFIT UNIT. Separate RATES have been established for each zone based upon the miscellaneous extended services to be provided within that zone.

The formula for calculating the ASSESSMENT on each parcel is as follows:

$$\text{ASSESSMENT} = \text{BENEFIT UNITS} \times \text{RATE}$$

Zone A

The RATE which has been established for Zone A is:

\$3.94 per BENEFIT UNIT

Exhibit B is "Zone A - Table of Assessments," showing the ASSESSMENT established for each parcel according to its USE CODE. A description of each parcel and the USE CODE number assigned thereto is contained in Exhibit C.

The total ASSESSMENTS for Zone A are \$240,341.97 based upon 52,409 ASSESSED PARCELS.

Zone B

The RATE which has been established for Zone B is:

\$10.00 per BENEFIT UNIT

Exhibit D is the "Zone B - Table of Assessments," showing the ASSESSMENT established for each parcel according to its USE CODE. A description of each parcel and the USE CODE number of assigned thereto is contained in Exhibit E.

The total ASSESSMENTS for Zone B are \$4,598,795.00 based upon 304,362 ASSESSED PARCELS.

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

Table of Benefit Units

Benefit Units	Use Code	Description
RESIDENTIAL:		
0.0	10	Vacant, unbuildable
1.0	11	Single family, 1 residential on 1 Site and Duets w/o minor common areas
1.0	12	Single family, 1 residential on 2 or more sites
2.0	13	Single family, 2 or more residential on 1 or more sites
1.0	14	Single family on other than single family land
0.0	15	Miscellaneous improvements, 1 or more site, incl. trees and vines
0.0	16	Single family attached residence, townhouse, and duets
0.0	17	Vacant, 1 site (includes PUD sites)
0.5	18	Vacant, 2 or more sites
1.0	19	Single family detached res. with major common area (pool, tennis, clubhouse, or other amenities), Cluster Homes
MULTIPLE:		
0.5	20	Vacant
2.0	21	Duplex
3.0	22	Triplex
4.0	23	Fourplex
3.0	24	Combinations, e.g., single and a double
5.0	25	Apartments, 5-12 units, inclusive
13.0	26	Apartments, 13-24 units, inclusive
25.0	27	Apartments, 25-59 units, inclusive
60.0	28	Apartments, 60 units or more
1.0	29	Condos, cooperatives (-1 Single Family) (-2 Rossmoor)
COMMERCIAL:		
0.5	30	Vacant
3.0	31	Commercial stores (not supermarkets)
3.0	32	Small grocery stores (7-11, mom and pop, quick stop)
3.0	33	Office buildings
10.0	34	Medical, dental
3.0	35	Service stations; car washes; bulk plants; mini lube
3.0	36	Auto repair
3.0	37	Community facilities; recreational; swim pool association
3.0	38	Golf courses
3.0	39	Bowling alleys

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

**Table of Benefit Units
(Continued)**

Benefit Units	Use Code	Description
COMMERCIAL		
3.0	40	Boat Harbors
3.0	41	Supermarkets (not in shopping centers)
15.0	42	Shopping centers (all parcels include vacant for future shopping center)
3.0	43	Financial buildings (insurance and title companies, banks, savings, and loans)
20.0	44	Motels, hotels, and mobile home parks
3.0	45	Theaters
3.0	46	Drive-in restaurants (hamburgers, taco, etc.)
3.0	47	Restaurants (not drive-in; inside service only)
3.0	48	Multiple and commercial; miscellaneous improved
3.0	49	New car auto agencies
INDUSTRIAL:		
0.5	50	Vacant Land
20.0	51	Industrial Park (with structures)
3.0	52	Research and Development, with or without structures
20.0	53	Light industrial
500.0	54	Heavy industrial
3.0	55	Mini-warehouse (public storage)
3.0	56	Miscellaneous improvements, including trees & vines on light or heavy industrial
0.0	57	(unassigned)
0.0	58	(unassigned)
0.0	59	Pipeline rights-of-way
LAND:		
0.0	60	(unassigned)
1.0	61	Rural, residential improved; 1 to 10 acres
1.0	62	Rural, with or without miscellaneous structures, 1 to 10 acres
1.0	63	Urban acreage, 10 to 40 acres
2.0	64	Urban acreage, more than 40 acres
1.0	65	Orchards, vineyards, row crops, irrigated pastures, 10 to 40 acres
2.0	66	Orchards, vineyards, row crops, irrigated pastures over 40 acres
1.0	67	Dry farming, grazing and pasturing, 10 to 40 acres
2.0	68	Dry farming, grazing and pasturing, over 40 acres
1.0	69	Agricultural preserves

**COUNTY SERVICE AREA EM-1
(ZONES A AND B)**

**Table of Benefit Units
(Continued)**

Benefit Units	Use Code	Description
INSTITUTIONAL:		
50.0	70	Convalescent hospitals and rest homes
0.0	71	Churches
1.0	72	Schools & colleges, public or private, with or without improvements
100.0	73	Hospitals, with or without improvements
1.0	74	Cemeteries, mortuaries
1.0	75	Fraternal and service organizations, group homes, shelters
25.0	76	Retirement housing complex
0.0	77	Cultural uses (libraries, museums)
3.0	78	Parks and playgrounds
0.0	79	Government- owned, with or without buildings (federal, state, city, BART)
MISCELLANEOUS:		
0.0	80	Mineral rights (productive/nonproductive)
0.0	81	Private roads
3.0	82	Pipelines and canals
0.0	83	State board assessed parcels
1.0	84	Utilities, with or without buildings (not assessed by SBE)
1.0	85	Public and private parking
1.0	86	Taxable municipally- owned property
0.0	87	Common area parcels in PUD's (open spaces, recreational facilities)
0.0	88	Mobile home
0.0	89	Other, split parcels in different Tax Code Areas
1.0	99	Awaiting assignment

COUNTY SERVICE AREA EM-1

Zone A - Table of Assessments

Use Code	Benefit Units	Zone A Rate	Assessment
10	0.0	\$3.94	\$0.00
11	1.0	\$3.94	\$3.94
12	1.0	\$3.94	\$3.94
13	2.0	\$3.94	\$7.88
14	1.0	\$3.94	\$3.94
15	0.0	\$3.94	\$0.00
16	0.0	\$3.94	\$0.00
17	0.0	\$3.94	\$0.00
18	0.5	\$3.94	\$1.97
19	1.0	\$3.94	\$3.94
20	0.5	\$3.94	\$1.97
21	2.0	\$3.94	\$7.88
22	3.0	\$3.94	\$11.82
23	4.0	\$3.94	\$15.76
24	3.0	\$3.94	\$11.82
25	5.0	\$3.94	\$19.70
26	13.0	\$3.94	\$51.22
27	25.0	\$3.94	\$98.50
28	60.0	\$3.94	\$236.40
29	1.0	\$3.94	\$3.94
30	0.5	\$3.94	\$1.97
31	3.0	\$3.94	\$11.82
32	3.0	\$3.94	\$11.82
33	3.0	\$3.94	\$11.82
34	10.0	\$3.94	\$39.40
35	3.0	\$3.94	\$11.82
36	3.0	\$3.94	\$11.82
37	3.0	\$3.94	\$11.82
38	3.0	\$3.94	\$11.82
39	3.0	\$3.94	\$11.82
40	3.0	\$3.94	\$11.82
41	3.0	\$3.94	\$11.82
42	5.0	\$3.94	\$59.10

COUNTY SERVICE AREA EM-1

Zone A- Table of Assessments
(continued)

Use Code	Benefit Units	Zone A Rate	Assessment
43	3.0	\$3.94	\$11.82
44	0.0	\$3.94	\$78.80
45	3.0	\$3.94	\$11.82
46	3.0	\$3.94	\$11.82
47	3.0	\$3.94	\$11.82
48	3.0	\$3.94	\$11.82
49	3.0	\$3.94	\$11.82
50	0.5	\$3.94	\$1.97
51	0.0	\$3.94	\$78.80
52	3.0	\$3.94	\$11.82
53	0.0	\$3.94	\$78.80
54	500.0	\$3.94	\$1,970.00
55	3.0	\$3.94	\$11.82
56	3.0	\$3.94	\$11.82
57	0.0	\$3.94	\$0.00
58	0.0	\$3.94	\$0.00
59	0.0	\$3.94	\$0.00
60	0.0	\$3.94	\$0.00
61	1.0	\$3.94	\$3.94
62	1.0	\$3.94	\$3.94
63	1.0	\$3.94	\$3.94
64	2.0	\$3.94	\$7.88
65	1.0	\$3.94	\$3.94
66	2.0	\$3.94	\$7.88
67	1.0	\$3.94	\$3.94
68	2.0	\$3.94	\$7.88
69	1.0	\$3.94	\$3.94
70	50.0	\$3.94	\$197.00
71	0.0	\$3.94	\$0.00
72	1.0	\$3.94	\$3.94
73	100.0	\$3.94	\$394.00
74	1.0	\$3.94	\$3.94
75	1.0	\$3.94	\$3.94

COUNTY SERVICE AREA EM-1

Zone A - Table of Assessments
(continued)

Use Code	Benefit Units	Zone A Rate	Assessment
76	25.0	\$3.94	\$98.50
77	0.0	\$3.94	\$0.00
78	3.0	\$3.94	\$11.82
79	0.0	\$3.94	\$0.00
80	0.0	\$3.94	\$0.00
81	0.0	\$3.94	\$0.00
82	3.0	\$3.94	\$11.82
83	0.0	\$3.94	\$0.00
84	1.0	\$3.94	\$3.94
85	1.0	\$3.94	\$3.94
86	1.0	\$3.94	\$3.94
87	0.0	\$3.94	\$0.00
88	0.0	\$3.94	\$0.00
89	0.0	\$3.94	\$0.00
99	1.0	\$3.94	\$3.94

COUNTY SERVICE AREA EM-1

Zone A - Parcel Descriptions, Use Codes, and Benefit Units

On file at:

Contra Costa Emergency Medical Services
777 Arnold Drive, Suite 110
Martinez, CA 94553

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments

Use Code	Benefit Units	Zone B Rate	Assessment
10	0.0	\$10.00	\$0.00
11	1.0	\$10.00	\$10.00
12	1.0	\$10.00	\$10.00
13	2.0	\$10.00	\$20.00
14	1.0	\$10.00	\$10.00
15	0.0	\$10.00	\$0.00
16	0.0	\$10.00	\$0.00
17	0.0	\$10.00	\$0.00
18	0.5	\$10.00	\$5.00
19	1.0	\$10.00	\$10.00
20	0.5	\$10.00	\$5.00
21	2.0	\$10.00	\$20.00
22	3.0	\$10.00	\$30.00
23	4.0	\$10.00	\$40.00
24	3.0	\$10.00	\$30.00
25	5.0	\$10.00	\$50.00
26	13.0	\$10.00	\$130.00
27	25.0	\$10.00	\$250.00
28	60.0	\$10.00	\$600.00
29	1.0	\$10.00	\$10.00
30	0.5	\$10.00	\$5.00
31	3.0	\$10.00	\$30.00
32	3.0	\$10.00	\$30.00
33	3.0	\$10.00	\$30.00
34	10.0	\$10.00	\$100.00
35	3.0	\$10.00	\$30.00
36	3.0	\$10.00	\$30.00
37	3.0	\$10.00	\$30.00
38	3.0	\$10.00	\$30.00
39	3.0	\$10.00	\$30.00
40	3.0	\$10.00	\$30.00
41	3.0	\$10.00	\$30.00
42	15.0	\$10.00	\$150.00
43	3.0	\$10.00	\$30.00

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments (continued)

Use Code	Benefit Units	Zone B Rate	Assessment
44	20.0	\$10.00	\$200.00
45	3.0	\$10.00	\$30.00
46	3.0	\$10.00	\$30.00
47	3.0	\$10.00	\$30.00
48	3.0	\$10.00	\$30.00
49	3.0	\$10.00	\$30.00
50	0.5	\$10.00	\$5.00
51	20.0	\$10.00	\$200.00
52	3.0	\$10.00	\$30.00
53	20.0	\$10.00	\$200.00
54	500.0	\$10.00	\$5,000.00
55	3.0	\$10.00	\$30.00
56	3.0	\$10.00	\$30.00
57	0.0	\$10.00	\$0.00
58	0.0	\$10.00	\$0.00
59	0.0	\$10.00	\$0.00
60	0.0	\$10.00	\$0.00
61	1.0	\$10.00	\$10.00
62	1.0	\$10.00	\$10.00
63	1.0	\$10.00	\$10.00
64	2.0	\$10.00	\$20.00
65	1.0	\$10.00	\$10.00
66	2.0	\$10.00	\$20.00
67	1.0	\$10.00	\$10.00
68	2.0	\$10.00	\$20.00
69	1.0	\$10.00	\$10.00
70	50.0	\$10.00	\$500.00
71	0.0	\$10.00	\$0.00
72	1.0	\$10.00	\$10.00
73	100.0	\$10.00	\$1,000.00
74	1.0	\$10.00	\$10.00
75	1.0	\$10.00	\$10.00
76	25.0	\$10.00	\$250.00

COUNTY SERVICE AREA EM-1

Zone B - Table of Assessments
(continued)

Use Code	Benefit Units	Zone B Rate	Assessment
77	0.0	\$10.00	\$0.00
78	3.0	\$10.00	\$30.00
79	0.0	\$10.00	\$0.00
80	0.0	\$10.00	\$0.00
81	0.0	\$10.00	\$0.00
82	3.0	\$10.00	\$30.00
83	0.0	\$10.00	\$0.00
84	1.0	\$10.00	\$10.00
85	1.0	\$10.00	\$10.00
86	1.0	\$10.00	\$10.00
87	0.0	\$10.00	\$0.00
88	0.0	\$10.00	\$0.00
89	0.0	\$10.00	\$0.00
99	1.0	\$10.00	\$10.00

COUNTY SERVICE AREA EM-1

Zone B - Parcel Descriptions, Use Codes, and Benefit Units

On file at:

Contra Costa Emergency Medical Services
777 Arnold Drive, Suite 110
Martinez, CA 94553