

COASTSIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022-21

**A RESOLUTION AUTHORIZING SAN MATEO COUNTY
TO PLACE A SPECIAL TAX IN THE
HALF MOON BAY FPD ASSESSMENT ZONE
ON THE TAX ROLL
FOR FISCAL YEAR 2022/23**

WHEREAS, pursuant to Half Moon Bay Fire Protection District Ordinance No.9, passed and adopted March 2, 1981, the Coastside Fire Protection District, successor in interest to the Half Moon Bay Fire Protection District, has determined that in order to maintain present levels of fire protection it is necessary to impose a special tax for fire protection and prevention.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Coastside Fire Protection District as follows:

1. As set forth in Ordinance No.9, an annual special tax is imposed on property within the boundaries of the Half Moon Bay Fire Assessment Zone on a "unit" basis, as per the tax schedule in Exhibit A attached hereto and incorporated herein by reference. In Fiscal Year 2022/23 the cost per unit factor will be \$35.00.
2. The Fire Chief is directed to provide a copy of this resolution to the County Tax Assessor to facilitate the collection of this tax.

REGULARLY PASSED AND ADOPTED this 22nd day of June 2022 by the following vote:

AYES:

NOES:

ABSENT:

Gary Burke
President, Board of Directors

ATTEST:

Jonathan Cox
Secretary, Board of Directors

EXHIBIT A
TAX SCHEDULE

Property subject to the special tax shall be taxed according to the following schedule:

| <u>Description</u> | <u>Land Use Code</u> | <u>Unit Factor Cost</u> |
|--|---|-------------------------|
| Vacant parcels less than 1 acre | 00 | \$5.00 each |
| I. RESIDENTIAL | | |
| 1. Single family residence | 01 | 1.0 |
| 2. 2 to 4 living units | 02,03 | 1.0 + .5/unit* |
| 3. 5 or more living units | 05 | 1.0 + .5/unit* |
| 4. Hotels and Motels | 06 | 3.0 |
| 5. Houses-roaming-boarding | 08 | 3.0 |
| 6. Mobile home parks | 09 | 3.0 + \$10.00/ space |
| II. COMMERCIAL | | |
| 7. Stores, combinations of stores and office, residence, offices financial institutions, service shop and parking lots, etc. | 11 thru 13 | 3.0 |
| 8. Supermarkets, department stores, shopping centers, cocktail lounges, night clubs, commercial and recreational businesses, professional buildings and pet hospitals, service stations, bulk plants, auto stores, repair and storage, and wholesale outlets | 14 thru 16, 19, 21,22,23,26,28 29 | 3.0 |
| III. INDUSTRIAL | | |
| 9. All industrially used parcels, i.e., light and heavy manufacturing, lumber yards, saw mills, parking plants, canneries, food processing, warehou- sing and storage | 31 thru 39 | 3.50 |

| <u>Description</u> | <u>Land Use Code</u> | <u>Unit Factor Cost</u> |
|--|-------------------------------------|---|
| | IV. <u>RURAL</u> | |
| 10. All Horticultural timber, agrigracing and rural vacant parcels | 40,41,42,44 46,47,48,49 50-57 | \$10.00 for first acre + 30¢ for each add. acre |
| 11. Any rural parcel with residence | 43-45 and 51 thru 59 61 | 1.0 + 30¢/acre |
| 12. Non-exempt organizational parcels, resorts, nurseries, greenhouse | 58,59 | 3.0 |
| | V. <u>RECREATIONAL</u> | |
| 13. Drive-in theaters, airports (non-exempt), clubs, lodge and dance halls <i>Golf Course</i> | 61,62,64 66 | 3.0 3.0 |
| | VI. <u>INSTITUTIONAL</u> | |
| 14. Churches | 71 | 2.0 |
| 15. Schools | 72 | -0- |
| 16. College | 73 | -0- |
| 17. Hospitals, homes for aged, orphanages, nursing homes, convalescent homes, rest homes | 74,75 | 3.0 |
| 18. Post offices, community centers, Y.M.C.A., Boy Scouts | 76,78 | 3.0 |
| 19. Mortuaries | 77 | 3.0 |
| 20. Commercial Industrial miscellaneous | 79 | 3.0 |
| | VII. <u>MISCELLANEOUS</u> | |
| 21. Utility, water companies, radio stations | 81 | 3.0 |
| 22. Mining, oil and gas wells, pipelines, canals, right of way, water rights, marsh lands, roads | 82 thru 88 | -0- |
| 23. Residential miscellaneous | 89 | 1.0 |

MULTIPLE RESIDENCE PROPERTY THAT DO NOT
MEET DEFINITIONS OF 01, 02, 03, 04, 05

| | | | |
|----|--|----|-----------------|
| 1. | More than 1 detached single living unit on 1 parcel | 89 | 1.0 |
| 2. | A single family residence that has been converted to 2 rentable living units, but the market does not consider the building a duplex | 91 | 1.0 + .50/unit* |
| 3. | A single family residence and a duplex or triplex on the same parcel | 93 | 1.0 + .50/unit* |
| 4. | Two duplexes on one parcel | 94 | 1.0 + .50/unit* |
| 5. | Any other combination of rentable living units not covered in 91,92,93 or 94 and no structure on the parcel would be considered an apartment of 4 or more units by the market | 95 | 1.0 + .50/unit* |
| 6. | One fourplex plus any other combination of units, such as residence, duplex, or triplex | 96 | 1.0 + .50/unit* |
| 7. | Residential combinations | 97 | 1.0 + .50/unit* |
| 8. | A residence (usually old) which has been converted to 4 or more apartment units, which is <u>not typical of apartment construction</u> , and should not be appraised w/04-05 use code. | 98 | 1.0 + .50/unit* |

*After first unit