

**RESOLUTION NO. 2022-25**

**DETERMINING SPECIAL TAX LIABILITY FOR FISCAL YEAR 2022/23  
FOR COMMUNITY FACILITIES DISTRICT NO. 14**

**COASTSIDE FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 14**

WHEREAS, by Resolution No. 2001-22, the Board of Directors of the Half Moon Bay Fire Protection District authorized the formation of Community Facilities District No. 14 and the imposition of a Special Tax; and

WHEREAS, pursuant to Ordinance No. 2001-04, the Half Moon Bay Fire Protection District imposed a special tax upon CFD No. 14; and

WHEREAS, the Rate and Method of Apportionment of Special Taxes, incorporated by reference into Ordinance No. 2001-04, calls for the Board of Directors, or a "Responsible Party" designated by them, to determine the Special Tax Liability for each property within the CFD; and

WHEREAS, by Resolution, eight annexations have been added to the territory of CFD No. 14, and are identified as Annexation Nos. 1-7 and No. 18; and,

WHEREAS, by Resolution No. 2002-59, the Half Moon Bay Fire Protection District suspends the collection of the special tax for projects consisting of two or fewer residential units and commercial spaces of 4000 square feet or less; and

WHEREAS, two parcels within CFD No 14 – Annexation #4 (APN 056-210- 410) and Annexation #18 (APN 056-173-160) – each contain a commercial structure exceeding 4000 square feet and have a Special Tax Liability of \$.10 a square foot, as established by the Rate and Method of Apportionment for CFD No. 14; and

WHEREAS, Annexation #4 contains an 8885 square foot commercial structure, and has a total Special Tax Liability of \$887.93; and

WHEREAS, Annexation #18 contains a 6160 square foot commercial structure, and has a total Special Tax Liability of \$615.60; and

WHEREAS, the tax for all other parcels in CFD No. 14 is hereby fixed at zero.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Coastside Fire Protection District, successor in interest to the Half Moon Bay Fire Protection District, that the Special Tax Liability for APN 056-210-410 is hereby established at \$887.93 and the Special Tax Liability for APN 056-173-160 is hereby established at \$615.60 for Fiscal Year 2022-2023, and the Fire Chief is directed to provide a copy of

this resolution to the County Tax Assessor to facilitate the collection of that tax, and the Special Tax Liability for all other parcels is fixed at zero.

REGULARLY PASSED AND ADOPTED this 22<sup>nd</sup> day of June 2022, by the following vote:

AYES:

NOES:

ABSENT:

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Gary Burke  
President, Board of Directors

ATTEST:

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Jonathan Cox, Deputy Chief  
Secretary