

**RESOLUTION NO. 2018-10**

**DETERMINING SPECIAL TAX LIABILITY FOR FISCAL YEAR 2018/19  
FOR COMMUNITY FACILITIES DISTRICT NO. 5**

**COASTSIDE FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 5**

WHEREAS, by Resolution No. 1999-04, the Board of Directors of the Half Moon Bay Fire Protection District authorized the formation of Community Facilities District No. 5 and the imposition of a Special Tax; and

WHEREAS, pursuant to Ordinance No. 1999-01, the Half Moon Bay Fire Protection District imposed a special tax upon CFD No. 5; and

WHEREAS, the Rate and Method of Apportionment of Special Taxes, incorporated by reference into Ordinance No. 1999-01, calls for the Board Directors, or a "Responsible Party" designated by them, to determine the Special Tax Liability for each property within the CFD; and

WHEREAS, the parcel comprising CFD No. 5 -- formerly identified as APN 066-430-120 -- has been split, with the parcel numbers changed to APNs 066-430-190, 200, 210, and 220; and

WHEREAS, parcel APN 066-430-190 contains 80 Dwelling Units, parcel APN 066-430-200 contains 26 Dwelling Units, parcel APN 066-430-210 contains 28 Dwelling Units and parcel APN 066-430-220 contains 26 Dwelling Units for a total of 160 Dwelling Units, all of which are classified as "low or moderate income housing," and which are to be assessed at 50% of the otherwise applicable rate; and

WHEREAS, the Total Revenue Required for Dwelling Units in the Residential Category is \$738.24 and the total Property Tax Revenue per dwelling unit collected in Fiscal Year 2011-2012 was \$0.00 per unit, leaving a potential Special Tax Liability of \$738.24 per unit. However, since the Rate and Method establishes the Maximum Special Tax Liability for low and moderate income housing at \$185.58 per unit, the total Special Tax Liability for CFD No. 5 is \$29,693.45.

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 066-430-190 is hereby established at \$14,846.72 for Fiscal Year 2018-2019, APN 066-430-200 is hereby established at \$4,825.19 for Fiscal Year 2018-2019, APN 066-430-210 is hereby established at \$5094.46 for Fiscal Year 2018-2019, and APN 066-430-220 is hereby established at \$4,825.19 for Fiscal Year

2018-2019, for a total of \$29,693.45 for Fiscal Year 2018-2019, 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.

REGULARLY PASSED AND ADOPTED this 27<sup>th</sup> day of June, 2018, by the following vote:

AYES:

NOES:

ABSENT:

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Gary Burke  
President, Board of Directors

ATTEST:

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Ginny McShane  
Secretary, Board of Directors