

RESOLUTION NO. 2018-11

**DETERMINING SPECIAL TAX LIABILITY FOR FISCAL YEAR 2018/19
FOR COMMUNITY FACILITIES DISTRICT NO. 10**

**COASTSIDE FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 10**

WHEREAS, by Resolution No. 2000-05, the Board of Directors of the Half Moon Bay Fire Protection District authorized the formation of Community Facilities District No. 10 and the imposition of a Special Tax; and

WHEREAS, pursuant to Ordinance No. 2001-02, the Half Moon Bay Fire Protection District imposed a special tax upon CFD No. 10; and

WHEREAS, the Rate and Method of Apportionment of Special Taxes, incorporated by reference into Ordinance No. 2001-02, 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, the only taxable parcel (APN 064-400-040) in CFD No. 10 contains 28 Dwelling Units, 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 \$695.77 and the total Property Tax Revenue per dwelling unit collected in Fiscal Year 2012-2013 was \$0.00 per unit, leaving a potential Special Tax Liability of \$695.77 per unit. However, since the Rate and Method establishes the Maximum Special Tax Liability for low and moderate income housing at \$174.90 per unit, the total Special Tax Liability for the single parcel in CFD No. 10 is \$4,897.14.

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 064-400-040 is hereby established at \$4,897.14 for Fiscal Year 2018/19, 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 27th day of June, 2018, by the following vote:

AYES:

NOES:

ABSENT:

Gary Burke
President, Board of Directors

ATTEST:

Ginny McShane
Secretary, Board of Directors