

**COASTSIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2018-09**

**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 2018/19**

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 2018/19 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 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



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
<b>I. <u>RESIDENTIAL</u></b>		
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-rooming-boarding	08	3.0
6. Mobile home parks	09	3.0 + \$10.00/ space
<b>II. <u>COMMERCIAL</u></b>		
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, 21,22,25,26,28 29	3.0
<b>III. <u>INDUSTRIAL</u></b>		
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, agrigrazing 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 69 51	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>Half 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

