

**RESOLUTION NO. 2018-37**

**A RESOLUTION DECLARING RESULTS OF SPECIAL ELECTION AND  
DIRECTING RECORDING OF NOTICE OF SPECIAL TAX LIEN**

**Coastside Fire Protection District  
Community Facilities District No. 32**

RESOLVED, by the Board of Directors (the "Board") of the Coastside Fire Protection District ("District") that:

WHEREAS, in proceedings heretofore conducted by this Board pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), this Board on September 26, 2018, adopted Resolution 2018-33 entitled "A Resolution Calling A Special Election for the Levy of a Special Tax and the Establishment of an Appropriations Limit for Coastside Fire Protection District Community Facilities District No. 32," calling for a special election of the qualified electors within the Coastside Fire Protection District Community Facilities District No. 32 ("CFD No. 32"); and

WHEREAS, pursuant to the terms of said resolution, which are by this reference incorporated herein, said special election was held on this date, and the Fire Chief has on file a Canvass and Statement of Results of Election, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, this Board has reviewed said Canvass and hereby approves it.

NOW, THEREFORE, the Board of the Coastside Fire Protection District does hereby find, determine and order as follows:

1. The issues presented at said special election were the levy of a special tax within the District to be levied in accordance with the formula heretofore approved by this Board by Resolution 2018-32 adopted on September 26, 2018, entitled "A Resolution of Formation of Community Facilities District No. 32 Authorizing Levy of a Special Tax Within the District, Preliminarily Establishing an Appropriations Limit for the District and Submitting Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors of the District," and the approval of an annual appropriations limit of not to exceed \$5,000,000 pursuant to said resolution.

2. Pursuant to said Canvass on file with the Fire Chief, the issues presented at said special election were approved by the qualified electors of the District by more than two-thirds votes cast at said special election.

3. Pursuant to said voter approval, CFD No. 32 is hereby declared to be fully formed with the authority to levy special taxes as heretofore provided in these proceedings and in the Act.

4. It is hereby found that all prior proceedings and actions taken by this Board with respect to CFD No. 32 were valid and in conformity with the Act.

5. The Fire Chief is hereby directed to execute and cause to be recorded in the office of the County Recorder of the County of San Mateo a notice of special tax lien in the form required by the Act, said recording to occur not later than fifteen days following adoption by the Board of the resolution.

PASSED AND ADOPTED by the Board of Directors of the Coastside Fire Protection District on this 24<sup>th</sup> day of October 2018, by the following vote, to wit:

AYES:

NOES:

ABSENT:

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Gary Burke, President  
Board of Directors  
Coastside Fire Protection District

ATTEST:

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Ginny McShane, Secretary  
Board of Directors  
Coastside Fire Protection District

**EXHIBIT A**

**CANVASS AND STATEMENT OF RESULT OF ELECTION**

Coastside Fire Protection District  
Community Facilities District No. 32

I hereby certify that on October 24, 2018, I canvassed the returns of the election held on October 24, 2018, in the Coastside Fire Protection District Community Facilities District No. 32 and the total number of ballots cast in said District and the total number of votes cast for and against the measure are as follows and the totals as shown for and against the measure are full, true and correct:

	Qualified Landowner Votes	Votes Cast	YES	NO
Community Facilities District No. 32 Special Tax Election, October 24, 2018.				

**BALLOT MEASURE:** Shall a special tax payable solely from lands within Community Facilities District No. 32 (“CFD No. 32”) to be levied annually upon lands within CFD No. 32 to pay for services to be provided by CFD No. 32, in accordance with Resolution 2018-32 of the Coastside Fire Protection District, and shall the annual appropriations limit of CFD No. 32 be established in the amount of \$5,000,000?

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND this 24<sup>th</sup> day of October 2018.

By:  
Ian Larkin, Fire Chief  
COASTSIDE FIRE PROTECTION  
DISTRICT



RECORDING REQUESTED BY:

Coastside Fire Protection District  
1191 Main Street  
Half Moon Bay, CA 94019

WHEN RECORDED RETURN TO:

Coastside Fire Protection District  
1191 Main Street  
Half Moon Bay, CA 94019  
Attn: Fire Chief

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SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned clerk of the legislative body of Coastside Fire Protection District, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the Coastside Fire Protection District of San Mateo County, State of California. The special tax secured by this lien is authorized to be levied for the purpose of fire protection services.

The special tax is authorized to be levied within Community Facilities District No. 32 which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is as described in Exhibit A, attached hereto and incorporated herein by this reference.

There are no provisions for the obligation to pay the special tax to be prepaid and permanently satisfied and the lien of the special tax canceled.

Notice is further given that upon the recording of this notice in the office of the county recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within Community Facilities District No. 32 in accordance with Section 3115.5 of the Streets and Highways Code.

The name(s) of the owner(s) and the assessor's tax parcel number(s) of the real property included within this community facilities district, as shown on the 2018-2019 Assessment Roll, County of San Mateo, and not exempt from the special tax are as follows:

APN 065-090-020

Cameron Palmer  
Developer/Property Owner  
480 Wavecrest Road  
Half Moon Bay, CA 94019

Reference is made to the boundary map (or the amended boundary map) of the community facilities district recorded in Book 18 of Maps of Assessment and Community Facilities at Page 54, in the office of the county recorder in the County of San Mateo, State of California which map is now the final boundary map of the community facilities district.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Fire Chief, Coastside Fire Protection District, 1191 Main Street, Half Moon Bay, California, telephone number (650) 726-5213.

Date: October 24, 2018

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Ginny McShane  
Secretary of the Coastside Fire  
Protection District

## EXHIBIT A

### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES COASTSIDE FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 32 (FIRE SUPPRESSION)**

A special tax applicable to each Parcel in Coastside Fire Protection District Community Facilities District No. 32 (herein "CFD No. 32") shall be levied and collected according to the tax liability determined by the Responsible Party through the application of the following procedures. All of the property in CFD No. 32, unless exempted by law or by the express provisions of the rate and method of apportionment set forth below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 32 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

#### **A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Annual Special Tax"** means a special tax levied in any Fiscal Year to pay the Annual Special Tax Requirement.

**"Annual Special Tax Requirement"** means the amount necessary in any Fiscal Year to (i) pay for authorized public facilities and /or services, (ii) pay administrative expenses of CFD No. 32, (iii) cure any delinquencies in the payment of Annual Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of Annual Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, and (iv) maintain reasonable reserves, as determined by the Fire District, for facility, vehicle or equipment replacement costs or service costs in future fiscal years.

**"Area of Use"** means the area falling within a single tax category of a Parcel devoted to multiple uses.

**"Building Floor Area"** means the area included within the surrounding exterior walls of building, including each floor of multiple story buildings, exclusive of vent shafts and courts (defined here as open and unobstructed to the sky). The Building Floor Area will be determined by reference to approved building plans and/or such documentation.

**"Dwelling Unit"** means each separate building, or housing unit within a common building, used to provide living accommodations which are intended, designed or legally required to be occupied by a single family unit for which a certificate of occupancy has been issued. A "Second Unit," as defined below, shall not constitute a separate Dwelling Unit hereunder.

**“Fire District”** means the Coastside Fire Protection District.

**“Fiscal Year”** means the period starting July 1 and ending on the following June 30.

**“Maximum Annual Special Tax”** means the maximum Annual Special Tax determined in accordance with Section B below, that can be levied in any Fiscal Year.

**“Parcel”** means any County Assessor’s Parcel or that portion thereof that is within the boundaries of the Fire District based on the equalized tax rolls of the County.

**“Responsible Party”** is any person or persons who the Fire District Board of Directors may appoint from time to time to compute the levy of Annual Special Taxes in CFD No. 32.

**“Room”** means an inhabitable area (consisting of a room or suite of rooms) which is intended, designed or legally required to be separately rented for the purpose of transient lodging and for the exclusive use of the transient lodger and for which a certificate of occupancy has been issued.

**“Second Unit”** means a detached or attached Dwelling Unit that meets all of the following criteria: (1) the Second Unit is located on the same Parcel as the primary single family Dwelling Unit, (2) the Second Unit may be rented, but not sold, to a person other than the owner of the primary Dwelling Unit on the Parcel, and (3) the Second Unit is clearly subordinate in size to the primary single family Dwelling Unit.

**“Space”** means a pad or parking area for a recreational vehicle or mobile home which is intended, designed or legally required to be separately rented and is intended for occupancy. Parking areas which are intended solely for the storage of recreational vehicles or mobile homes that are not occupied are not Spaces.

**“Tax Categories”** means those categories defined and described in Section B of this Rate and Method of Apportionment of Special Tax.

**“Taxable Property”** means all real property within the boundaries of the Fire District which is not exempt from the Annual Special Tax pursuant to law, except that the following property shall not be taxed: (i) any acres of land owned by, conveyed to or irrevocably offered for dedication to a public agency, (ii) land which is a public right of way; (iii) land which is an unmanned utility easement making impractical its utilization for a use other than the purpose set forth in the easement; (iv) land used primarily for agricultural related purposes; or (v) any portion of a parcel used for recreational purposes, including, but not limited to, golf courses, trails and open space, or any maintenance or accessory buildings such as storage sheds, landscaping equipment storage areas (but not those portions of structures devoted to commercial uses, including, but not limited to restaurants, bars, pro shops, and banquet facilities) used in connection therewith.



## **B. TAX CATEGORIES AND DESIGNATION OF MAXIMUM ANNUAL SPECIAL TAX**

### *1. Residential Category*

The Residential Category includes all Parcels of Taxable Property within CFD No. 32 on which there are Dwelling Units. The Maximum Annual Special Tax that may be levied on a Parcel in the Residential Category during the Fiscal Year ending June 30, 2019 shall be determined by reference to the following:

- (1) For Parcels with one Dwelling Unit, including Parcels with one Dwelling Unit and one Second Unit, the Maximum Annual Special Tax for the Parcel is \$174.
- (2) For Parcels with two Dwelling Units, the Maximum Annual Special Tax for the Parcel is \$352.
- (3) For Parcels with more than two Dwelling Units, the Maximum Annual Special Tax is \$174 per Dwelling Unit for the first two units plus \$80 per Dwelling Unit for each additional Dwelling Unit on the Parcel.
- (4) A Parcel with Dwelling Units that are classified as “low or moderate income housing” by the City of Half Moon Bay or the County of San Mateo will be assessed at 50% of the otherwise applicable rate for such Parcel as set forth above. Notwithstanding the foregoing, if a Parcel with Dwelling Units that are classified as low or moderate income units is owned by a non-profit or public agency that does not pay regular ad valorem property tax, such Parcel shall be assessed at 100% of the applicable rate as set forth above.

### *2. Transient Lodging Category*

The Transient Lodging Category includes each Parcel of Taxable Property within CFD No. 32 that is used in whole or part as a motel, hotel, motor lodge, Recreational Vehicle Park (as that term is defined in Health and Safety Code Section 18215) and other similar facility for the purpose of transient occupancy (not including Mobile Home Parks), and for which a certificate of occupancy has been issued. Any area which is directly and solely related to retail and/or other commercial uses (such as a restaurant, bar or store area) shall be treated as a separate Area of Use and taxed as part of the Non-Residential Category and not the Transient Lodging Category. Lobbies, atria, open space, ballrooms, meeting rooms, hallways, service areas necessary for the use and operation of the facility as a motel, hotel, motor lodge or Recreational Vehicle Park or other similar facility shall not be treated as a separate Area of Use, but shall be considered part and parcel of the Transient Lodging Category and taxed on a per Room or per Space basis only. Properties with several Areas of Use shall be taxed under the

Mixed Use Category. The Maximum Annual Special Tax that may be levied on Taxable Property in the Transient Lodging Category during the Fiscal Year ending June 30, 2019 is \$29.02 per Space or room.

3. *Mobile Home Park Category*

The Mobile Home Park Category includes each Parcel of Taxable Property within CFD No. 32 that is zoned or permitted to be used as a Mobile Home Park (as that term is defined in Civil Code Section 98.4) for which a certificate of occupancy has been issued. The Maximum Annual Special Tax that may be levied on Taxable Property within the Mobile Home Park Category during the Fiscal Year ending June 30, 2019 is \$29.02 per Space.

4. *Non-Residential Category*

The Non-Residential Category includes each Parcel of Taxable Property within CFD No. 32 which has been zoned or is permitted to be used in whole or in part for non-residential uses (including office, retail, industrial and other commercial uses but not Taxable Property designated under the Transient Lodging or Mobile Home Park Categories) for which a certificate of occupancy has been issued. The Maximum Annual Special Tax that may be levied on Taxable Property within the Non-Residential Category during the Fiscal Year ending June 30, 2019 is \$0.093 per square foot of Building Floor Area.

5. *Mixed Use Category*

Parcels within CFD No. 32 which are zoned or permitted to be used for uses which fall in more than one of the Tax Categories defined above and for which a certificate of occupancy has been issued shall be taxed for each category of use. The calculation of Maximum Annual Special Tax shall be performed separately for each Area of Use.

**C. ADJUSTMENTS TO MAXIMUM ANNUAL SPECIAL TAX**

The Maximum Annual Special Tax for all Tax Categories shall increase each Fiscal Year by two percent (2%) of the amount in effect in the prior Fiscal Year. Under no circumstances shall the special tax for a Parcel in the Residential Category increase in any one Fiscal year more than ten percent (10%) over the prior Fiscal Year, as a consequence of delinquencies or default by other Parcels in CFD No. 32.

**D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX**

On or about July 1 of each Fiscal Year, but in any event in sufficient time to include the levy of the Annual Special Taxes on the County's secured tax roll, the Responsible Party shall determine the Annual Special Tax Requirement for that Fiscal Year. The Responsible Party shall also allocate all Parcels of Taxable Property to the appropriate

Tax Category based on reference to building permits, certificates of occupancy, zoning maps or other planning documents. The Annual Special Tax shall then be levied on all Parcels of Taxable Property as follows:

- Step 1:** Calculate the total Annual Special Tax revenue that could be collected from Taxable Property within the CFD based on application of the Maximum Annual Special Tax rates determined pursuant to Section B above.
- Step 2:** Divide the Annual Special Tax Requirement by the maximum revenues that could be collected as determined in Step 1.
- Step 3:** If the ratio determined in Step 2 is greater than or equal to 1, levy the Maximum Annual Special Tax determined pursuant to Section B on all Taxable Property in the CFD. If the ratio determined in Step 2 is less than 1, continue to Step 4.
- Step 4:** Levy the Maximum Annual Special Tax against all Parcels of Taxable Property in equal percentages up to 100% of the Maximum Annual Special Tax determined pursuant to Section B above.

The Annual Special Tax for CFD No. 32 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Fire District may (under the authority of Government Code Section 53340), in any particular case, bill the taxes directly to the property owner, off the County tax roll, and the Annual Special Taxes will be equally subject to foreclosure if delinquent.

