



FRESNO COUNTY FIRE

PROTECTION DISTRICT

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RESOLUTION No. 2019-03

BEFORE THE BOARD OF DIRECTORS OF THE FRESNO COUNTY FIRE PROTECTION DISTRICT WITHIN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

RESOLUTION DISCHARGING EXISTING TAX LIENS ON PROPERTIES THAT HAVE BEEN EXEMPTED FROM TAXATION BY COMMUNITY FACILITIES DISTRICT 2010-01

WHEREAS, on May 19, 2010 the Board of Directors (“Board”) of the Fresno County Fire Protection District (“District”) adopted Resolution No. 2010-7, thereby establishing Community Facilities District No. 2010-01 (the “CFD”) within the District pursuant to the Mello-Roos Community Facilities Act of 1982, California Government Code Section 53311 *et seq.* (“Mello-Roos Act”); and,

WHEREAS, since that time, and consistent with the Mello-Roos Act, the CFD has been administered to fund District services and facilities consistent with the Rate and Apportionment procedures specified in District Resolution 2010-09, adopted June 22, 2010; and,

WHEREAS, the District CFD consists of two zones: Zone 1 is Millerton New Town, and Zone 2 is the remainder of the District; and,

WHEREAS, the District CFD is comprised of two special taxes: Special Tax A, which is used to fund the costs of facilities, and Special Tax B, which is used to fund the costs of services; and,

WHEREAS, On July 10, 2018, the Fresno County Board of Supervisors approved a 20-year Memorandum of Understanding with the District for the provision of fire suppression, prevention, and emergency response to areas within Fresno County that are not currently served by a recognized fire protection agency. In connection with this Memorandum of Understanding with Fresno County, the District committed to modify the CFD by: (1) removing “non-conforming property” from the scope of CFD taxation; (2) exempting single-family residences from taxation, except single-family residences that are part of a subdivision of three or more housing units, and (3) refining the definition of “commercial” and “industrial” property within the CFD ordinance and specifying Fresno County’s role in identifying such land uses; and,

WHEREAS, on August 22, 2018, the District accomplished these changes by adopting Resolution 2018-02 to modify the Rate and Apportionment of the CFD taxes, as authorized by

Government Code Sections 53330.5 and 53331, portions of the Mello-Roos Act, as well as other applicable law; and,

WHEREAS, these modifications have streamlined the administration of the CFD and lowered the District’s administrative costs associated with administering the CFD; and,

WHEREAS, to finalize the implementation of the changes established by Resolution 2018-02 and to further carry out the intent of the Memorandum of Understanding between the District and the County, it is necessary for the District to cancel tax liens stemming from CFD taxes that have been placed on property that is now exempted from CFD taxation; and,

WHEREAS, at this time, District Staff has identified 93 properties that are subject to CFD tax liens but are now categorized as exempt properties, which are identified in Exhibit A, attached and fully incorporated by this reference; and,

WHEREAS, District Staff has prepared an instrument, attached hereto as Exhibit B, to record with the Fresno County Recorder’s Office to discharge the CFD tax liens for the properties identified in Exhibit A.

THEREFORE, BE IT RESOLVED by the Board of Directors of the Fresno County Fire Protection District, that the following actions are to be taken:

1. The existing tax liens stemming from CFD taxes for the properties identified in Exhibit A are hereby cancelled and no collection efforts are to be taken by the District in connection with those amounts.
2. District Staff is directed to record an instrument, on a form in substantial compliance with Exhibit B, with the Fresno County Recorder’s Office to discharge the CFD tax liens against the properties identified in Exhibit A and such other properties determined to be exempt from CFD taxation following the Adoption of District Resolution 2018-02, and to take such other action and provide such notices necessary to effectuate the discharge of the referenced tax liens.
3. Nothing in this Resolution is intended to refund any amounts that were duly levied and received by or on behalf of the District in connection with the CFD prior to the adoption of District Resolution 2018-02, nor does this Resolution purport to cancel or alter any taxes or tax liens other than the CFD tax liens for the properties specifically identified in Exhibit A or properties otherwise identified by District Staff as being exempt following the adoption of District Resolution 2018-02.

The foregoing Resolution was duly passed and adopted by the Board of Directors of the Fresno County Fire Protection District at a regular meeting thereof, held on the 17th day of April, 2019 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

Michael Del Puppo, President
Fresno County Fire Protection District

ATTEST:

I **Maribel Hauff**, Clerk of the Fresno County Fire Protection District of California does hereby certify that this is a true and correct copy of the original.

Signature
Clerk to the Board