RESOLUTION NO. 2014-140

RESOLUTION OF THE BOARD OF SUPERVISORS OF NAPA COUNTY, STATE OF CALIFORNIA REDUCING SPECIAL TAX ON ONE PARCEL WITHIN THE COMMUNITY FACILITIES DISTRICT NO. 2012-1

(MST RECYCLED WATER LINE PROJECT)

 **WHEREAS**, the Board of Supervisors has adopted a resolution entitled “Resolution of the Board of Supervisors of the County of Napa, California, Regarding Formation of Community Facilities District” (the “Resolution of Formation”) ordering the formation of the “County of Napa Community Facilities District No. 2012-1 (MST Recycled Water Line Project)” and a future annexation area designated “County of Napa Community Facilities District No. 2012-1 (MST Recycled Water Line Project) Future Annexation Area” (collectively, the “CFD”) authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the “Act”); and

 **WHEREAS**, the Board also adopted Resolution 23012-147 which, among other things, adopted the MST Recycled Water Line Project Rate and Method of Apportionment of Special Tax; and

 **WHEREAS,** Paragraph G of the Rate and Method of Apportionment of Special Tax sets forth landowner appeal procedures: and

 **WHEREAS,** the CFD Administrator has received and agrees with an appeal by the land owner of APN 052-290-012 because the facilities to be built with the special tax will not provide recycled water to that property:

 **NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Napa as follows:

 1.The above Recitals are true and correct.

 2. The landowner has complied with the appeal procedures set forth in the Rate and Method of Apportionment of Special Tax.

 3. The subject property, APN 052-290-012, cannot be served by the facilities to be built with the special taxes assessed in the CFD, and therefore the special tax on that parcel is set at zero dollars ($0.00).

 4. In the event facilities are able to be extended to APN 052-290-012 in the future, the special tax shall be reinstated retroactively to today’s date.

 **THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Supervisors of the County of Napa, State of California, at a regular meeting of the Board held on the 25th day of November, 2014, by the following vote:

 AYES: SUPERVISORS DILLON, CALDWELL, WAGENKNECHT,

 DODD and LUCE

 NOES: SUPERVISORS NONE

 ABSENT: SUPERVISORS NONE

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 MARK LUCE, Chairman of the

 Board of Supervisors

ATTEST: GLADYS I. COIL

Clerk of the Board of Supervisors

**APPROVED BY THE NAPA COUNTY**

**BOARD OF SUPERVISORS**

 Date: November 25, 2014

Processed by:

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Deputy Clerk of the Board

**APPROVED AS TO FORM**

Office of County Counsel

By: *Janice D. Killion* (e-signature)

Date: November 6, 2014

By:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_