

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA**

RESOLUTION NO. 16-489

**RESOLUTION TO RESCIND RESOLUTION NO. 16-316 ADOPTING AND LEVYING THE SPECIAL TAX
FOR DEVELOPED PROPERTIES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2005-01 (POLICE
PROTECTION SERVICES) OF THE COUNTY OF FRESNO FOR FISCAL YEAR 2016-17**

WHEREAS, on October 11, 2016, the Board directed staff to prepare all necessary documents to proceed with the dissolution process for Community Facilities District No. 2005-01 (Police Protection Services) of the County of Fresno (CFD 2005-01);

WHEREAS, on November 15, 2016, the Board introduced an ordinance to dissolve CFD 2005-01, and adopted a resolution to eliminate services and to determine that CFD 2005-01 is not obligated to pay any debt and not authorized to levy any special tax;

WHEREAS, on December 13, 2016, the Board passed the ordinance dissolving CFD 2005-01 and authorizing and directing the Clerk to the Board to record or cause to be recorded an Addendum to the Notice of Special Tax Lien and Notice of Cessation of Special Tax in CFD 2005-01;

WHEREAS, on July 12, 2016, the Board adopted Resolution No. 16-316 to adopt and levy the special tax for developed properties within CFD 2005-01 for fiscal year 2016-17, as provided in County Ordinance No. 05-002, which levied the special tax on parcels identified by the following Assessor's Parcel Numbers: 300-230-15, 300-230-16, 300-590-05, 300-600-06, and 300-600-07;

WHEREAS, the first installment of the special tax levied by Resolution No. 16-316 came due on November 1, 2016, and was delinquent if not paid by 5:00 p.m. or the close of business, whichever was later, on December 10, 2016; and

WHEREAS, the Board desires to rescind the adoption and levy of the special tax for developed properties within CFD 2005-01 for fiscal year 2016-17, as provided in Resolution No. 16-316, because CFD 2005-01 is now dissolved;

**NOW THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO DOES
HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:**

Section 1. All of the foregoing recitals are true and correct.

Section 2. Resolution No. 16-316, adopted on July 12, 2016, to adopt and levy the special tax for developed properties within CFD 2005-01 for fiscal year 2016-17 is hereby rescinded.

Section 3. The Clerk to the Board is directed to provide a copy of this resolution to the Auditor-Controller/Treasurer-Tax Collector.

Section 4. The Auditor-Controller/Treasurer-Tax Collector is directed to send a notice of overpayment to the taxpayer for each parcel within the former CFD 2005-01 for which any taxes under Resolution No. 16-316 were paid, as provided in section 2635 of the Revenue and Taxation Code. Each notice shall be mailed to the taxpayer's last known address and shall state the amount of overpayment and that a refund claim may be filed pursuant to Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code.

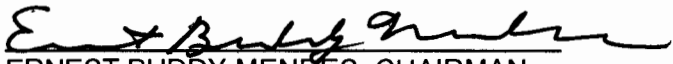
Section 5. This resolution is effective immediately upon passage.

THE FOREGOING WAS PASSED and ADOPTED by the BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO this 13th day of December 2016, by the following vote, to-wit:

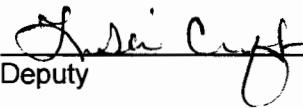
AYES: Supervisors Pacheco, Perea, Poochigian

NOES: Supervisors Borgeas, Mendes

ABSENT: None


ERNEST BUDDY MENDES, CHAIRMAN
Board of Supervisors

ATTEST:
Bernice Seidel, Clerk
Board of Supervisors

By: 
Deputy