



NORTH TAHOE FIRE PROTECTION DISTRICT Community Facilities District (CFD) – Ladder Truck O&M FAQs

In 2012 the District determined a need for a Ladder Truck as a result of upcoming and potential projects within the District boundaries. Under the Mello-Roos Community Facilities Act of 1982, the District is authorized to establish a CFD. Once established, projects that meet certain qualifications will be required to join and the proceeds of the CFD will be used to purchase, operate, and maintain a ladder truck.

Does my project need to join the CFD?

Single Family Detached Units do not need to join; they are exempt from CFD.

Parcels of Multi-Family Property, Affordable Housing Property, Duplex Property that is part of a complex of buildings, Non-Residential Property and Public Property within the boundaries of the CFD that meet at least one of the following criteria must join:

- Parcels with a density of ten or more individual buildings per acre
- Parcels that are part of a complex that has a combined required fire flow for all buildings within the Complex of 10,000 gallons per minute or more for 3 hours
- Parcels of Multi-Family Property
- Parcels of Non-Residential Property that have buildings exceeding 30 feet in height as measured from the lowest point available for fire apparatus access
- Parcels of Non-Residential Property with a required fire flow of 3,000 gallons per minute or more for 3 hours

How do I join the CFD?

Property must be within the future annexation boundary as illustrated on the CFD boundary map. The project owner will need to complete and sign in the presence of a notary the Unanimous Approval of Annexation to the CFD and return the completed document to District personnel prior to final fire district sign off.

When do I pay the CFD tax?

The CFD Special tax will appear on your property tax bill each year after issuance of a Certificate of Occupancy.

You also have the option to prepay the special tax at any time. If you wish to prepay you must notify the District in writing, be sure to include the name of your project, description of the project (i.e. types of buildings and square footage of each) and APN. The District has 30 days to provide the prepayment calculation.

The prepayment calculation is as follows:

- Calculate the Annual Special Tax for each of the next 30 years. Special tax shall be increased by 2% each year for affordable housing projects and 3% each year for all other projects.
- Using a discount rate of 2%, calculate the net present value of the amount above.

How is the CFD maximum special tax rate calculated and what is the current square footage amount?

Increases in the maximum special tax shall be calculated using the US Bureau of Labor Statistics' Consumer Price Index – All Urban Consumers (San Francisco-Oakland-San Jose, CA) for the month of April and applied effective July 1st of each year. The special tax increase shall not exceed 2% for affordable housing projects.

	Multi-Family Residential Property Price per Sq. Ft.	Non-Residential Property Price per Sq. Ft.	Affordable Housing Property Price per Sq. Ft.
FY 2012-13	\$ 0.200	\$ 0.200	\$ 0.100
Increase for FY 2013/14			
2.40%	\$ 0.205	\$ 0.205	
2.00%			\$ 0.102
Increase for FY 2014/15			
2.70%	\$ 0.210	\$ 0.210	
2.00%			\$ 0.104
Increase for FY 2015/16			
2.40%	\$ 0.215	\$ 0.215	
2.00%			\$ 0.106
Increase for FY 2016/17			
2.70%	\$ 0.221	\$ 0.221	
2.00%			\$ 0.108
Increase for FY 2017/18			
3.80%	\$ 0.229	\$ 0.229	
2.00%			\$ 0.110
Increase for FY 2018/19			
3.20%	\$ 0.236	\$ 0.236	
2.00%			\$ 0.112
Increase for FY 2019/20			
4.00%	\$ 0.245	\$ 0.245	
2.00%			\$ 0.114
Increase for FY 2020/21			
1.1%	\$ 0.256	\$ 0.256	
1.1%			\$ 0.117
Increase for FY 2021/22			
3.8%	\$ 0.265	\$ 0.265	
2.00%			\$ 0.119