

BOARD OF POLICE COMMISSIONERS
BROADMOOR POLICE PROTECTION DISTRICT

A RESOLUTION

RESOLUTION No. 2026-2

**A RESOLUTION ADJUSTING THE
QUALIFIED SPECIAL TAX
FOR FISCAL YEAR 2026/2027**

WHEREAS, on February 17, 2000, District Resolution 1999/2000-09 was approved and adopted by this Police Commission that established a Qualified Special Tax to be imposed upon and against each parcel of real property situated within the District; and,

WHEREAS, on May 16, 2000, the Voters of the District voted in favor of Resolution 1999/2000-09, thereby approving the proposed Qualified Special Tax consistent with the provisions of the Constitution of the State of California; and,

WHEREAS, Resolution 1999/2000-09 provides for an annual review of the tax rate and permits annual increases in an amount not to exceed five percent (5%) of the previous Fiscal Year's rate; and,

WHEREAS, the Fiscal Year ("FY") of the District consists of twelve consecutive calendar months beginning on July 1 and ending on June 30 each and every year spanning two consecutive calendar years; and,

WHEREAS, the last adjustment to the special tax was in 2024 by Resolution 2023/24-05 [AMENDED] for FY 2024/2025; and,

WHEREAS, the District did not increase the Special Tax for Fiscal Year 2025/2026, choosing to keep it at the same rate as it was in Fiscal Year 2024/2025 resulting in a Qualified Special Tax amortized over that two fiscal year period (Fiscal Years 2024/2025 and 2025/2026) of 2.5% per Fiscal Year.

WHEREAS, the Board of Police Commissioners has determined that an adjustment in the Special Tax specified in Resolution 2023/24-05 should be increased by Five Percent (5%) for FY 2026/2027 for the prospective financial health of the District.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Special Tax rates provided and set forth in Resolution No. 2023/24-05 are hereby adjusted upward by Five Percent (5%) as set forth below, which are approved and adopted for FY 2026/2027, viz:

SECTION 1: A Special Tax effective July 1, 2026, for FY 2026/2027 is hereby levied against and imposed upon each and every parcel of real property situated within the District as follows:

(a)	Single family dwellings	\$559.12
(b)	Multiple residential (per unit or apt.)	\$559.12
(c)	Residential board or care (per bed)	\$465.52
(d)	Commercial property	\$1,221.58
(e)	Unimproved property	\$181.10

SECTION 2: The Special Tax set forth above shall be, and it hereby is a charge against, a lien upon and secured by each and every parcel of real property situated within the District subject to the Special Tax.

SECTION 3: A copy of this Resolution shall be transmitted to the Tax Collector of the County of San Mateo and Controller of the County of San Mateo for implementation and inclusion on the secured property tax rolls and real property tax bills for FY 2026/2027 and for the collection of the Special Tax in the same manner as other taxes secured by real property in the County of San Mateo.

SECTION 4: The Special Tax provided herein shall be subject to all the same penalties as the *ad valorem* taxes on the real property subject to the Special Tax and collected by the Tax Collector. The Special Tax and penalty shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid.

SECTION 5: The District's Records Supervisor or Clerk of this Board shall furnish the Tax Collector of the County of San Mateo and the Controller of the County of San Mateo all information required in order to implement the Special Tax provided by this Resolution.

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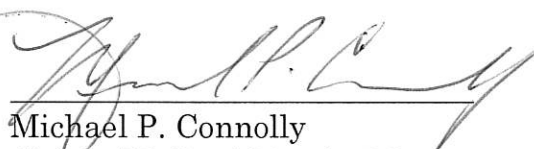
SECTION 6: Should any Court of competent jurisdiction determine that this Resolution or any part of it is void, invalid or unenforceable for any reason whatsoever, Resolution 2023/24-05 [AMENDED] shall, to that extent and without change, continue in full force and effect as adopted on June 10, 2024.

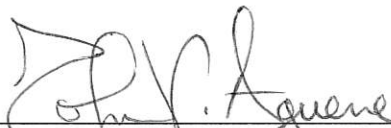
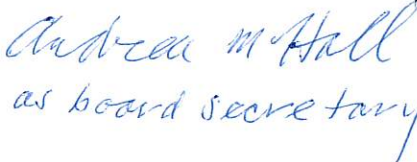
PASSED and ADOPTED in Open Session this 12th Day of May 2026.

Ayes: 



Noes: _____

Abstain / Absent: _____

Attest: 
Michael P. Connolly
Chief of Police / District Manager


Hon. John V. Aguerre, Chair

as board secretary