

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 18 AND AUTHORIZING THE LEVY OF A SPECIAL TAX FOR ANNEXATION NO. 007

WHEREAS, on March 19, 2026, the Council of the City of Fresno (Council) adopted Resolution No. 2026-038 to Annex Final Tract Map No. 6475 to the City of Fresno Community Facilities District No. 18 (CFD No. 18) and to Authorize the Levy of Special Taxes, pursuant to Article 3 of Chapter 8 of the Municipal Code of the City of Fresno and the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the Act); and

WHEREAS, Council Resolution No. 2026-038, incorporating a map of the area proposed for annexation to CFD No. 18, and stating the services (as hereafter defined) to be provided, the estimated cost of providing such services, and the rate and method of apportionment of the special tax to be levied within Annexation No. 007 of CFD No. 18 to pay for the Services with respect to Annexation No. 007 of CFD No. 18, is on file with the City Clerk of the City of Fresno (City Clerk), and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, on this date, this Council held a noticed public hearing, as required by City Law and Council resolution No. 2026-038 concerning the annexation of territory to CFD No. 18; and

WHEREAS, at the hearing all interested persons desiring to be heard on the annexation of territory to CFD No. 18, the facilities and services to be provided therein, and the levy of said special tax were heard; and

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Date Adopted:

Date Approved:

Effective Date:

City Attorney Approval:



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WHEREAS, at the hearing evidence was presented to this Council on the proposed annexation before it, including a report by the Public Works Director (District Report) as to the Services to be provided through CFD No. 18 and the costs thereof, and a copy of the District Report is on file with the City Clerk; and

WHEREAS, pursuant to Government Code Section 53339.6, the City Clerk or designee did not receive written protests with respect to the proposed annexation, the specified types of services to be furnished therein, or the rate and method of apportionment of the special taxes therein, from any of the following: (1) at least 50% of the registered voters or six registered voters, whichever is more, residing within the existing community facilities district; (2) at least 50% of the registered voters or six registered voters, whichever is more, residing within the territory proposed for annexation; (3) owners of at least one-half of the area of land in the territory included in the existing community facilities district and not exempt from the special tax; or (4) owners of at least one-half of the area of land in the territory proposed for annexation and not exempt from the special tax; and

WHEREAS, the special tax proposed to be levied upon the territory, if annexed, to pay for the proposed Services (set forth in Exhibit A hereto), has not been eliminated through protest of at least fifty percent (50%) or more of the registered voters residing within the territory proposed for annexation, or through protests of landowners not exempt from the special tax and owning at least one-half (1/2) of the area of land within the proposed annexation.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Fresno, as follows:

1. **Recitals.** The foregoing recitals are true and correct.
2. **No Majority Protest.** The proposed special tax to be levied within Annexation No. 007 has not been precluded by majority protest pursuant to Section 53324 of the Act.
3. **Prior Proceedings.** The Council duly considered all prior proceedings for the proposed annexation and the levy of the special tax therein, and finds and determines that the proceedings are valid and in conformity with the requirements of the Act and City Law. This Council has heretofore adopted Local Goals and Policies for Community Facilities Districts, and the Council hereby finds and determines that the District and the proposed annexation are in conformity with said goals and policies.
4. **Boundaries Described.** The boundaries of the proposed annexation, set forth in the map of the area proposed for annexation to CFD No. 18 recorded in the Fresno County Recorder's Office in Book 47 at Page 55 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference, and shall be the boundaries of Annexation No. 007.
5. **Services.** The type of public services proposed to be funded by Annexation No. 007 of CFD. No. 18 and pursuant to the Act and City Law shall consist of those items shown on page A-1 of Exhibit A, attached hereto and by this reference incorporated herein (Services). It is hereby found and determined that the Services are necessary to meet the increased demands as the result of development occurring in the District and Annexation No. 007.
6. **Special Taxes.** Except to the extent that funds are otherwise available to CFD No. 18 to pay for the Services, a special tax sufficient to pay the costs thereof,

secured by the recordation of a continuing lien against all non-exempt real property within CFD No. 18, including the territory to be annexed will be levied annually within CFD No. 18, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as this Council or its designee shall determine, including direct billing of the affected landowners. The proposed Rate and Method of Apportionment of the special tax among the parcels of real property within Annexation No. 007, in sufficient detail to allow each landowner within Annexation No. 007 to estimate the maximum amount such owner will have to pay, are described in the District Report on file with the City Clerk and is shown in Exhibit B attached hereto and hereby incorporated herein.

7. **Tax Collection Authority.** The Finance Director of the City of Fresno, or designee, 2600 Fresno Street, Room 2156, City of Fresno, California, 93721, telephone number (559) 621-2489, is the officer who will be responsible for preparing annually a current roll of the levy of the special tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the special tax.

8. **Tax Lien.** Upon recordation of a notice of special tax lien, pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within Annexation No. 007. This lien shall continue in force and effect until the special tax obligation ceases and the lien is canceled in accordance with law or until collection of the tax by the City of Fresno ceases.

9. **Appropriations Limit.** In accordance with City Law and the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of

the California Constitution, of Annexation No. 007, is hereby preliminarily established at an amount equal to the proceeds of the special tax collected annually and such appropriations limit shall be submitted to the voters of Annexation No. 007 as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the California Constitution.

10. **Election.** Pursuant to the provisions of City Law and the Act, the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of Annexation No. 007 at an election, the time, place, and conditions of which election shall be as specified by a separate resolution of this City Council.

15. **Effective Date.** This Resolution shall be effective upon final approval.

Attachments:

Exhibit A - Description of Services

Exhibit B - Rate and Method of Apportionment of Special Tax

\* \* \* \* \*

STATE OF CALIFORNIA )  
COUNTY OF FRESNO ) ss.  
CITY OF FRESNO )

I, AMY K. ALLER, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the \_\_\_\_\_ day of \_\_\_\_\_ 2026.

AYES :  
NOES :  
ABSENT :  
ABSTAIN :

Mayor Approval: \_\_\_\_\_, 2026  
Mayor Approval/No Return: \_\_\_\_\_, 2026  
Mayor Veto: \_\_\_\_\_, 2026  
Council Override Vote: \_\_\_\_\_, 2026

AMY K. ALLER  
Interim City Clerk

By: \_\_\_\_\_  
Deputy Date

APPROVED AS TO FORM:  
ANDREW JANZ  
City Attorney

By: \_\_\_\_\_  
Brent Richardson Date  
Deputy City Attorney

# EXHIBIT A

## City of Fresno

### Community Facilities District No. 18 (Public Safety Services)

#### Description of Services to be Financed by Community Facilities District No. 18 for Annexation No. 007 (Final Tract Map No. 6475)

##### **Services:**

The services to be funded, in whole or in part, by the District include all direct and incidental costs related to providing for the funding of public safety services within the area of the District. More specifically, the services shall include, but not be limited to, police and fire safety/protection/suppression services. The District may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof.

The services to be financed by the District are in addition to those provided in the territory of the District before the date of creation of the District and will not supplant services already available within that territory when the District is created.

##### **Administrative Expenses:**

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the City related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the City in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

##### **Other:**

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the City of all costs associated with the establishment and administration of the District.

## EXHIBIT B

### **Rate and Method of Apportionment for City of Fresno Community Facilities District No. 18 (Public Safety Services) Annexation No. 007**

A Special Tax shall be levied and collected in City of Fresno Community Facilities District No. 18 (Public Safety Services) ("CFD No. 18") each Fiscal Year, in an amount determined by the application of the procedures below. All Taxable Property (as defined below) in CFD No. 18, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

#### **A. DEFINITIONS**

The terms hereinafter set forth have the following meaning:

**"Accessory Dwelling Unit" or "ADU"** means an "Accessory Dwelling Unit" as defined in California Government Code Section 65852.2 (j) (1), as may be amended from time to time, that is accessory to a single-unit dwelling. The ADU may be on the same Assessor's Parcel as the single-unit dwelling or on a separate Assessor's Parcel. For purposes of clarification, where an ADU and primary Unit are on the same Assessor's Parcel, the ADU located on such Assessor's Parcel is considered a separate Unit from the primary Unit on such Assessor's Parcel for purposes of the Special Tax. Should an Assessor's Parcel contain only an ADU, such Assessor's Parcel will be taxed as an ADU only.

**"Acre or Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no Acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map. If the preceding maps are not available, the Acreage of an Assessor's Parcel may be determined utilizing GIS.

**"Act"** means, collectively, Article 3 of Chapter 8 of the Municipal Code of the City and the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State.

**"Administrative Expenses"** means the actual or reasonably estimated costs directly related to the administration of CFD No. 18 including, but not limited to, the following: the costs of computing the Annual Special Tax Requirement and of preparing the Special Tax collection schedules; the costs of collecting the Special Tax, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Tax;

## EXHIBIT B

the costs of the City or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any action arising from any delinquent Special Tax in CFD No. 18. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 18 for any other administrative purposes, including, but not limited to, attorney's fees.

**"Annual Services Costs"** means the respective annual amounts determined by the CFD Administrator as reasonably needed to fund services authorized to be funded by CFD No. 18 for the applicable yearly period.

**"Annual Special Tax Requirement"** means that amount with respect to CFD No. 18 determined by the CFD Administrator or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD No. 18, and (4) an amount equal to reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year (or as projected by the CFD Administrator for the first Fiscal Year Special Tax levy).

**"Assessor's Data"** means Units or other information contained in the records of the County Assessor for each Assessor's Parcel.

**"Assessor's Parcel"** or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means, with respect to an Assessor's Parcel, that number assigned to such Assessment's Parcel by the County Assessor for purposes of identification.

**"CFD Administrator"** means an official of the City, or designee thereof, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**"CFD No. 18"** means the City of Fresno Community Facilities District No. 18 (Public Safety Services).

**"City"** means the City of Fresno, California.

**"City Council"** means the City Council of the City, acting as the legislative body of CFD No. 18.

**"County"** means the County of Fresno, California.

**"County Assessor"** means the County Assessor of the County.

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**“Developed Property”** means, in any Fiscal Year, all Taxable Property in CFD No. 18 for which a building permit for new construction was issued by the City prior to June 30 of the preceding Fiscal Year.

**“Exempt Property”** means all Assessors’ Parcels within the boundary of CFD No. 18 which are exempt from the Special Tax pursuant to Section E.

**“Final Subdivision Map”** means a subdivision of property created by recordation of a final subdivision map, parcel map or lot line adjustment, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) or recordation of a condominium plan pursuant to California Civil Code 4120, that creates individual lots for which residential building permits may be issued without further subdivision of such property.

**“Fiscal Year”** means the period starting July 1 and ending on the following June 30.

**“GIS”** means a geographic information system.

**“Maximum Special Tax”** means the maximum Special Tax authorized to fund the Annual Special Tax Requirement in any Fiscal Year that may apply to Taxable Property as described in Section C.

**“Multi-Family Residential Property”** means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with two or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public (or for resident manager purposes), and cannot be purchased by individual homebuyers, according to Assessor’s Data or as otherwise known by the CFD Administrator. Multi-Family Property also means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with one Unit with a single Assessor’s Parcel Number that is a condominium pursuant the definition in Civil Code Section 4125 or a townhome.

**“Open Space Property”** means property within the boundaries of CFD No. 18 which (i) has been designated with specific boundaries and Acreage on a Final Subdivision Map as open space, (ii) is classified by the County Assessor as open space, (iii) has been irrevocably offered for dedication as open space to the federal government, the State, the County, the City, or any other public agency, or (iv) is encumbered by an easement or other restriction required by the City limiting the use of such property to open space.

**“Property Owner’s Association”** means any duly constituted property owner’s association. As used in this definition, a Property Owner’s Association includes any homeowner’s association, condominium owner’s association, master or sub-association or non-residential owner’s association.

**“Property Owner’s Association Property”** means any property within the boundaries of CFD No. 18 which is (a) owned by a Property Owner’s Association or (b) designated with

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specific boundaries and Acreage on a Final Subdivision Map as property owner association property.

**“Proportionately”** means for Taxable Property that the ratio of the Special Tax levy to the Maximum Special Tax is equal for all Assessors’ Parcels of Taxable Property levied within each land use category within CFD No. 18.

**“Public Property”** means any property within the boundaries of CFD No. 18 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and Acreage on a Final Subdivision Map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State, the County, the City, school districts, or any other public agency.

**“Single Family Residential Property”** means all Assessor’s Parcels Developed Property for which a building permit(s) has been issued for a residential structure intended as a single primary Unit, or as a single primary Unit and an ADU.

**“Special Tax(es)”** means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

**“State”** means the State of California.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. ***All the Taxable Property within CFD No. 18 at the time of its formation is within Tax Zone No. 1.*** Additional Tax Zones may be created when property is annexed to CFD No. 18, and a separate Maximum Special Tax shall be identified for property within each new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone when such Parcels are annexed to CFD No. 18 shall be identified by Assessor’s Parcel number in the annexation documents at the time of annexation.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 18 that are not exempt from the Special Tax pursuant to law or Section E below.

**“Undeveloped Property”** means all of the Assessor’s Parcels of Taxable Property within the boundaries of CFD No. 18 that are not Developed Property.

**“Unit”** means any individual, townhome, condominium, apartment, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure, including ADUs.

**“Welfare Exempt Property”** means, in any Fiscal Year, all Parcels within the boundaries of CFD No. 18 that have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code.

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**B. DETERMINATION OF TAXABLE PARCELS**

On, or about, July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for all property within CFD No. 18. If any Assessor’s Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor’s Parcel Number or Numbers in effect for the then-current Fiscal Year. To the extent a Parcel or Parcels is/are subdivided, consolidated, or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor’s Parcels Numbers pursuant to Section C. The CFD Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Taxable Property; (iii) the number of Units each Parcel contains; (iv) the property type, i.e., Single Family Residential Property, Multi-Family Residential Property, etc.; and (v) the Annual Special Tax Requirement for the Fiscal Year.

**C. MAXIMUM ANNUAL SPECIAL TAX RATES**

The Maximum Special Taxes for each Assessor’s Parcel of Taxable Property shall be assigned below:

**1. Maximum Special Taxes**

The Maximum Special Tax for each Assessor’s Parcel of Taxable Property within Tax Zone No. 1 shall be assigned according to Table 1 below:

**TABLE 1  
MAXIMUM SPECIAL TAX RATES  
TAX ZONE NO. 1 - FISCAL YEAR 2026-2027**

| <b>Land Use Category</b>           | <b>Maximum Special Tax</b>  | <b>Per</b> |
|------------------------------------|---|------------|
| Single Family Residential Property | \$164.00  | Unit       |
| Multi-Family Residential Property  | \$134.00  | Unit       |
| Accessory Dwelling Unit            | 50% of the applicable Maximum Special Tax Rate for the property type of the primary property land use | Unit       |

On July 1 of each Fiscal Year, the Maximum Special Taxes for Tax Zone No. 1 shall be adjusted upward annually by 2% or by the rise in the Construction Cost Index (CCI) if it exceeds 2% for the San Francisco Region.

Different Maximum Special Taxes and tax escalation factors may be identified in Tax Zones added to CFD No. 18 as a result of future annexations.

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### **D. METHOD OF APPORTIONMENT OF THE SPECIAL TAXES**

All Taxable Property shall be subject to an annual Special Tax defined as follows. The Special Tax shall be levied each Fiscal Year by the CFD Administrator.

The Annual Special Tax Requirement shall be apportioned to each Parcel within CFD No. 18 by the method shown below.

First: Determine the Annual Special Tax Requirement.

Second: Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the applicable Maximum Special Tax.

Notwithstanding the foregoing, under no circumstances will the Special Taxes on any Assessor's Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 18.

### **E. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Undeveloped Property, Open Space Property, Property Owner's Association Property, Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement, or Public Property, except as otherwise provided in Sections 53317.3, 53317.5 and 533401 of the Mello-Roos Community Facilities Act of 1982.

Welfare Exempt Property shall be exempt from the Special Tax in each Fiscal Year the property qualifies as Welfare Exempt Property.

### **F. APPEAL OF SPECIAL TAX LEVY**

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of the Special Tax. In addition, during the term of the appeal process, all Special Tax levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City Council requires the Special Tax to be modified or

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changed in favor of the property owner, then an adjustment shall be made to credit the Special Tax in future years.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

### **G. INTERPRETATIONS OF RATE AND METHOD OF APPORTIONMENT**

The City Council may, by resolution or ordinance, interpret, clarify and/or revise this Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, the classification of Assessor's Parcels, or any definition used herein, as long as such correction does not materially affect the levy and collection of Special Taxes. In addition, the interpretation and application of any section of this document shall be at the CFD Administrator's discretion.

### **H. MANNER AND DURATION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. 18.

Special Taxes shall continue to be levied and collected within CFD No. 18, as needed to fund the Annual Special Tax Requirement, in perpetuity.

### **I. PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

### **J. REPEAL OF SPECIAL TAX**

If the levy of the Special Tax is repealed by initiative or any other action participated in by the owners of Assessor's Parcels in CFD No. 18, the City shall cease to levy the Special Tax and shall cease to be obligated to provide the authorized services for which the Special Tax was levied. The obligations to provide the authorized services previously funded by the repealed Special Tax shall become the joint obligations of the property owners of Assessor's Parcels within CFD No. 18.