

STATEMENT OF PROCEEDINGS  
COUNTY OF SAN DIEGO SAN DIEGO COUNTY FIRE PROTECTION DISTRICT  
REGULAR MEETING AGENDA

**WEDNESDAY, JUNE 24, 2026, 9:00 AM**  
COUNTY ADMINISTRATION CENTER  
BOARD CHAMBER, ROOM 310  
1600 PACIFIC HIGHWAY SAN DIEGO, CA 92101

- A. REGULAR SESSION – Regular Meeting was called to order at 9:03 a.m.

PRESENT: Directors Monica Montgomery Steppe, Vice-Chair;  
Paloma Aguirre, Chair Pro Tem; Joel Anderson; Jim Desmond; also, Ryan Sharp, Assistant  
Clerk of the Board of Directors.

Director Terra Lawson Remer, Chair, participated remotely under Section 54953(c) of the Brown  
Act.

- B. Non-Agenda Public Communication: Opportunity for individuals to speak to the Board on any  
subject matter within the Board’s jurisdiction but not an item on the agenda. In accordance with  
the Board’s Rules of Procedure, individuals may only speak at one Non-Agenda Public  
Communication session per meeting. The speaker may select which session (General Legislative  
or Land Use Legislative Session) to address the Board for Non-Agenda Public Communication  
at their convenience.
- C. Approval of the Statement of Proceedings/Minutes for the meeting of May 19, 2026.

**ACTION:**

ON MOTION of Director Aguirre, seconded by Director Anderson, the Board of Directors of the  
San Diego County Fire Protection District approved the Statement of Proceedings/Minutes for  
the meeting of May 19, 2026.

AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

**Agenda Items**

<b>Agenda #</b>	<b>Subject</b>
1.	NOTICED PUBLIC HEARING: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2026-27 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ZONES, AND STORMWATER MAINTENANCE ZONES AND RELATED CEQA FINDING  (RELATES TO BOARD OF SUPERVISORS ITEM 08 AND FLOOD CONTROL DISTRICT ITEM FL03)

2. NOTICED PUBLIC HEARING:  
PUBLIC HEARING TO CONFIRM FISCAL YEAR 2026-27 LEVIES FOR  
COMMUNITY FACILITIES DISTRICTS AND RELATED CEQA EXEMPTION  
  
(RELATES TO BOARD OF SUPERVISORS ITEM 09)

**1. SUBJECT: NOTICED PUBLIC HEARING:  
PUBLIC HEARING TO CONFIRM FISCAL YEAR 2026-27 LEVIES  
FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE  
AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION  
DISTRICT ZONES, AND STORMWATER MAINTENANCE ZONES  
AND RELATED CEQA FINDING (DISTRICTS: ALL)**

**OVERVIEW**

An annual public hearing is required to confirm and adopt levies for County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District) including Permanent Road Division Zones, County Service Areas and Zones, and Flood Control District Stormwater Maintenance Zones. These levies ensure funding for the operation of assessment districts to provide various services for the public throughout the county. Without the adoption of these resolutions, the levies cannot be placed on the tax rolls for FY 2026-27, and the continuity of these services would be reduced, and maintenance could be suspended.

Special districts are created by residents of a community to deliver specialized services that the local county or city does not provide. There are a variety of special districts, and each type is governed under different State laws. The County, Flood Control District, and Fire District use special districts as a funding mechanism to provide services, such as fire protection, flood control protection, private road, landscape maintenance, parks, emergency communication and paramedic services across the unincorporated region and in six cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and San Diego) in San Diego County. This is a request for the Board of Supervisors acting on behalf of the County and the Fire and Flood Control Districts to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2026-27.

These services are primarily funded by property owners through assessments or special taxes that are collected through annual property tax bills, reducing the cost to ratepayers by eliminating the administrative costs from annual billing and payment collection. The method for calculating how much each property owner pays per parcel varies based on the type of district and rules outlined within each ordinance adopted as the districts were formed. The most common method for calculating the rate per parcel is based on a variety of factors, including land use, parcel acreage, or use type (single-family or multi-family). The assessments or special taxes cannot exceed the maximum amount in the adopted ordinance without an additional vote of the community within the district's boundaries. At the time of formation, some of the ordinances included cost escalators, tied to a specific cost index, to allow special districts to increase the maximum rate each year to keep pace with inflation.

The most commonly used cost indices are the Consumer Price Index (CPI) which measures the cost of consumer goods, and the Construction Cost Index (CCI) which measures the cost of construction materials and labor. There are a total of 74 districts included in this Board letter and proposed actions; of these, nine are proposing assessment increases within existing approved maximum amounts using the established rate and methodology.

Staff reviewed each district to determine if revenues were adequate for services or if rates should be increased or decreased based on the budget. Staff determined that the proposed rates for Fiscal Year (FY) 2026-27 are needed to fund services and to ensure compliance with Board Policy B-29, which directs departments to recover full cost for services provided to agencies or individuals outside the County of San Diego organization under grants, contracts, or for which fees may be charged. Rates are imposed in accordance with Articles XIII A-D of the California Constitution (Proposition 218 The Right to Vote on Taxes Act) as amended to date. Under Proposition 218, new or increased assessments or special taxes beyond a previously approved maximum rate cannot be imposed without a vote of the property owners or registered voters.

If the Board of Supervisors, acting on behalf of the County of San Diego and other independent districts, does not adopt the resolutions, the proposed assessments and special taxes cannot be placed on the tax rolls for FY 2026-27. Without the funds generated by assessments and special taxes, services for flood control protection, private road maintenance, parks, and landscape services would be reduced, and maintenance could be suspended. Fund balance would be leveraged as much as possible to fill the gap and maintain existing operations and service levels for public safety communications systems, structural fire protection, and emergency medical services, which would impact the funding available for working capital. Additionally, without the ability to levy the approved assessments and special taxes, the County and independent districts would be unable to fully recover the costs of providing these services as required under Board Policy B-29, resulting in increased reliance on limited fund balance and reduced compliance with established cost recovery practices.

#### **Permanent Road Division Zones (County District)**

Permanent Road Division (PRD) Zones are managed by the County Department of Public Works (DPW) in various unincorporated communities. The amount each parcel is charged is determined by factors such as the type of land use, parcel size, and the number of dwelling units, which is represented by “benefit units.” Benefit units are used to quantify the specific level of benefit each parcel receives from the services. Rates will remain unchanged in 43 of the 49 Permanent Road Division (PRD) Zones. The remaining six PRD’s will see changes (four increases and two decreases). All are within approved maximum limits based on original formation methodologies.

#### **Proposed Increases**

1. PRD Zone 106 - Garrison Way: El Cajon unincorporated community (District 2).
2. PRD Zone 130 - Wilkes Road: Valley Center unincorporated community (District 5).
3. PRD Zone 133 - Ranch Creek Road: Valley Center unincorporated community (District 5).
4. PRD Zone 1017 - Kalbaugh/Haley/Toub Streets: Ramona unincorporated community (District 2).

#### **Proposed Decreases**

1. PRD Zone 117 - Legend Rock: Hidden Meadows unincorporated community (District 5).
2. PRD Zone 1016 - El Sereno: North County Metro unincorporated community (District 5).

#### **County Services Areas (County District)**

There are nine County Services Areas (CSA) funded by assessments that are managed by multiple County departments based on the services provided. CSAs provide maintenance and operations for parks, landscaping, open space management, and emergency medical/paramedic

services in multiple unincorporated communities and six incorporated cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and the City of San Diego). Rates will remain the same in six of the nine CSAs that levy assessments because current revenues can fully fund planned services with three CSA's being increased by the voter-approved San Diego CPI increase of 3.79%:

1. CSA 83A - San Dieguito Local Parks District is managed by the Department of Parks and Recreation and provides park amenities and services in the unincorporated community of 4S Ranch (District 2).
2. CSA 17 - San Dieguito Emergency Medical Services is managed by San Diego County Fire and provides services to the cities of Del Mar, Solana Beach, Encinitas, and the City of San Diego communities of Del Mar Heights, and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest (Districts 2 & 3).
3. CSA 26 Zone A - Cottonwood Village is managed by DPW and provides open space fire-fuel management and landscape maintenance services in the unincorporated community of Rancho San Diego (District 4).

#### **San Diego County Fire Protection District (Fire District)**

There are 12 zones in the San Diego County Fire Protection District funded by assessments or special taxes managed by San Diego County Fire that provide funds to supplement the cost of fire protection and emergency medical services across multiple unincorporated communities. Charged amounts will remain the same in 11 of the 12 zones that levy assessments or special taxes because current revenues are adequate to fully fund services; in addition, there is no voter approved cost price escalator for these 11 zones. One assessment increase within the approved maximum amount using the established maximum rate and methodology is proposed:

1. Fire District - Palomar Mountain provides services within the unincorporated community of Palomar Mountain (District 5).

#### **Flood Control District Stormwater Maintenance Zones (Flood Control District)**

There are three Stormwater Maintenance Zones (SMZ) and one CSA funded by assessments managed by the Flood Control District in DPW that provide maintenance of flood control facilities in multiple unincorporated communities. Rates will remain the same in two of the three SMZ's and the one CSA zone that levies assessments because revenues can fully fund planned services with one proposed assessment increase:

1. SMZ No. 4-4249-3-Lake Rancho Viejo is in the unincorporated community of Fallbrook (District 5).

This is a request for the Board of Supervisors acting on behalf of the County and the Fire and Flood Control Districts to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2026-27.

## **RECOMMENDATION(S)**

### **Acting as the Board of Directors, San Diego County Fire Protection District:**

Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF THE SPECIAL ASSESSMENT SERVICE ZONES ADOPTING SPECIAL ASSESSMENTS AND CONFIRMING REPORTS RE: SPECIAL ASSESSMENTS TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

## **EQUITY IMPACT STATEMENT**

Today's action continues the County of San Diego's commitment to providing programs and services that enhance our communities. Assessments and special taxes fund services that include fire protection, flood control protection, private road maintenance, landscaping, parks, emergency communication, and paramedic services which improve the health and safety of our local communities.

## **SUSTAINABILITY IMPACT STATEMENT**

Today's action to confirm special district assessments and special taxes supports economic stability, promotes the health and wellbeing of citizens, and provides equitable access to County of San Diego (County) and special district services. Maintaining roads in a timely manner prevents more costly maintenance in the future, contributing to economic sustainability. Fire protection, flood control protection, emergency communication and paramedic services protect the health and wellbeing of citizens and their properties. County parks provide citizens with equitable access to outdoor recreation and nature opportunities. This action will help maintain a strong and resilient community.

## **FISCAL IMPACT**

The proposed special district revenues are included in Fiscal Year (FY) 2026-27 CAO Recommended Operational Plan for the Departments of Public Works (DPW), Department of Parks and Recreation (DPR), Sheriff, San Diego County Fire (County Fire), San Diego County Flood Control District (Flood Control District), and the San Diego County Fire Protection District (Fire District). If approved, this request will result in costs and revenue in FY 2026-27 in the amount of \$80,134 for County Fire, \$29,908 for DPR, \$4,709 for the Flood Control District, and \$2,375 for the Fire District. The funding source is assessment or special tax levies on property owners within the identified districts. There will be no change in net General Fund and no additional staff years.

## **BUSINESS IMPACT STATEMENT**

N/A

(RELATES TO BOARD OF SUPERVISORS ITEM 08 AND FLOOD CONTROL DISTRICT ITEM FL03)

**ACTION:**

ON MOTION of Director Desmond, seconded by Director Aguirre, the Board of Directors of the San Diego County Fire Protection District took action as recommended, closed the Hearing, and adopted Resolution No. 26-088 entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF THE SPECIAL ASSESSMENT SERVICE ZONES ADOPTING SPECIAL ASSESSMENTS AND CONFIRMING REPORTS RE: SPECIAL ASSESSMENTS TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2026-27.

AYES: Aguirre, Anderson, Montgomery Steppe, Desmond  
NOT PRESENT: Lawson-Remer

2. **SUBJECT: NOTICED PUBLIC HEARING:  
PUBLIC HEARING TO CONFIRM FISCAL YEAR 2026-27 LEVIES  
FOR COMMUNITY FACILITIES DISTRICTS AND RELATED CEQA  
EXEMPTION (DISTRICTS: ALL)**

**OVERVIEW**

Each year, the County of San Diego (County) Board of Supervisors (Board) and San Diego County Fire Protection District Board of Directors approve levies for nine Community Facilities Districts (CFD) throughout the region, six managed by the County and three managed by the San Diego County Fire Protection District. Upon today’s approval of the resolutions in this item, the levies will be placed on the tax rolls for FY 2026-27 and made payable by property owners, within each CFD, via their property tax bills. Without the adoption of these resolutions, the levies cannot be placed on the tax rolls and the services and maintenance funded by the CFDs would be reduced. A CFD is established to create a funding mechanism for public facilities and services such as streets, sewer facilities, stormwater facilities, fire protection, parks, and libraries. Through this funding mechanism, these public facilities and services are paid for by property owners within the boundaries of the CFD since they benefit the most from the services and are typically established as part of the development process for new or infill housing to support the residents of those housing developments.

The method used to calculate CFD levies can be based on a variety of factors, including parcel acreage or land use type (single-family or multi-family). The rate is established in each district’s Rate and Method of Apportionment (RMA) as adopted by the County Board at the time each CFD is formed. The RMA provides the methodology used to determine the maximum annual special tax allowable for each district. Any changes to an RMA require approval by voters within the CFD’s boundaries. CFDs are levied annually on each parcel’s property tax bill, reducing the cost to the ratepayer by eliminating the administrative costs that arise from annual billing and payment collection. The annual adoption of a resolution is required, in accordance with Board Policy I-136, *Comprehensive Goals and Policies for Community Facilities Districts*, to provide for the levies of a special tax for CFDs on the tax rolls. The list of proposed levies for FY 2026-27 are:

1. **CFD No. 2008-01 (District 3):** The Harmony Grove Village subdivision is located within the San Dieguito Community Plan area. The site is approximately 418 acres and includes 736 residential dwelling units and three public park sites. Harmony Grove Village 4th of July Park, Harmony Grove Village Community Park, and Harmony Grove Village Equestrian Park are located within the CFD. Funds support costs related to the construction of public facilities including parks, roads, wastewater, and flood control facilities built by the developer and administration, operation, and maintenance costs for flood control structures, public park and recreation facilities, street lighting, and emergency response services provided by Rancho Santa Fe Fire Protection District, including fire protection, ambulance, and paramedic services.
2. **CFD No. 2013-01 (District 5):** The Horse Creek Ridge subdivision is located within the Fallbrook Community Plan area. The site is approximately 277 acres and includes 741 single-family and multi-family dwelling units, a public sports park and staging area site. Horse Creek Ridge County Park is located within the CFD. Funds support increased costs to operate and maintain a community park, staging area and park trails, onsite and offsite open space, fire services, and detention basins within the CFD.
3. **CFD No. 2019-02 (District 4):** The Sweetwater Place subdivision is located within the Spring Valley Community Plan area. The site is approximately 18 acres and includes 122 single-family and multi-family dwelling units and a two-acre public park. This funds the costs to operate and maintain the two-acre Sweetwater Place County Park, which includes amenities like two shaded playground structures and accessible walkways, located within the CFD.
4. **CFD No. 2019-01 (District 5):** The Meadowood subdivision is located within the Fallbrook Community Plan area. The site is approximately 389 acres and includes 844 single-family and multi-family dwelling units and a park. This funds the costs of operating and maintaining a park, park trails, fire services, and stormwater drainage and treatment facilities within the CFD.
5. **CFD No. 2019-03 (District 5):** The Park Circle subdivision is located within the Valley Center Community Plan area. The site is approximately 74 acres and includes 332 residential dwelling units and a 2.6-acre public park. This funds the cost of operations and maintenance of Harvest County Park, which includes amenities like a playground, basketball courts, and walkways.
6. **CFD No. 2022-01 (District 1):** The Piper Otay subdivision is located within the East Otay Mesa Business Park Specific Plan and supports ongoing operations and maintenance to manage the Piper Otay Preserve open space and implement protective measures for the habitat.
7. **CFD No. 04-1 (District 2):** Located in southeast San Diego County, CFD No. 04-1 encompasses approximately 4,549 acres of land (868 acres classified as developed property with 47 residential parcels, 2 non-residential parcels, and 3,584 undeveloped acres) within the communities of Lake Morena, Jacumba, Jamul, and Lyons Valley. This funds fire protection operations, equipment, facilities, and staffing.

8. **CFD No. 09-1 (District 1):** Located in the southwestern portion of San Diego County, CFD No. 09-1 is between the Otay River Valley to the north, the international border with Mexico to the south, the San Ysidro Mountains to the east, and the City of San Diego to the west, encompassing approximately 3,068 acres of land. This funds staffing and the operation and maintenance of fire facilities that serve the approximately 134 parcels within the boundaries of the CFD, 43 of which are currently developed.
  
9. **CFD No. 2014-01 (District 5):** Located in Borrego Springs in northeastern San Diego County, CFD No. 2014-01 encompasses approximately 591.92 acres of land to fund capital projects and support fire protection services for the community of Borrego Springs.

Today's request is for the County Board and San Diego County Fire Protection District Board of Directors, acting as the Governing Body of the CFDs, to adopt resolutions to authorize the FY 2026-27 levies for nine CFDs. Upon approval, the annual levies will be placed on the tax roll so that the property owners can continue to pay the levy through their property tax bills. Board Policy B-29 directs departments to recover the full cost of services provided to agencies or individuals. Staff reviewed each district's budget to determine if revenues were adequate for services or if rates should be increased or decreased based on the budget. Staff determined that the proposed rate increases for FY 2026-27 are needed to fund costs for services and that available fund balance is needed for working capital, future services, facility repair, improvements, or replacement, and to ensure compliance with Board Policy B-29. There is no projected unrecovered cost, therefore a waiver of Board Policy B-29 is not requested as part of today's action.

If today's actions are approved, levies will be adopted for nine CFDs. All proposed levies for the upcoming fiscal year are within approved maximum rates in accordance with the RMAs for each district and would not require voter approval. If today's proposed actions are not approved, the County would not be in compliance with Board Policy B-29, which directs departments to recover the full cost of services provided to agencies or individuals. In addition, there would be a reduction in revenue from not placing the proposed FY 2026-27 assessments on the tax roll, and services for streets, sewer facilities, stormwater facilities, fire protection, parks, and libraries would be reduced. Maintenance and bond repayment would be impacted as well, and available fund balance would be used to mitigate any shortfalls for FY 2026-27.

**RECOMMENDATION(S)**

**Acting as the Board of Directors, San Diego County Fire Protection District:**

1. Adopt a Resolution entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 04-1 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27.
  
2. Adopt a Resolution entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 09-1 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27.

3. Adopt a Resolution entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27.

### **EQUITY IMPACT STATEMENT**

Levying special taxes that fund special districts would result in additional community services and resources that improve the health, safety, and economic interests of local communities. Therefore, services provided through the levying charges on the Fiscal Year 2026-27 tax rolls will have a positive impact on communities throughout the unincorporated areas of the county, including providing fire protection, flood control protection, parks, and paramedic services.

### **SUSTAINABILITY IMPACT STATEMENT**

Today's action to confirm special district assessments supports economic stability, promotes the health and well-being of citizens, and provides equitable access to County services. Timely road maintenance prevents more costly repairs in the future, contributing to economic and infrastructural sustainability. Fire protection, flood control protection, emergency communication, and paramedic services protect the health and well-being of citizens and their properties. County parks provide citizens equitable access to outdoor recreation and nature opportunities. This action will help maintain a strong and resilient community through the continued collection of levies.

### **FISCAL IMPACT**

The proposed special tax levies are included in the Fiscal Year (FY) 2026-27 CAO Recommended Operational Plan for the Department of Public Works (DPW), Department of Parks and Recreation (DPR), and San Diego County Fire Protection District. If approved, the proposed rate increases will result in additional estimated revenue of \$78,732.12 in DPW for Community Facilities District (CFD) No. 2008-01 Harmony Grove Village. If approved, the proposed rate increases will result in additional estimated revenue of \$105,274.48 in DPR for CFD No. 2013-01 Horse Creek Ridge Maintenance (\$19,143.12), CFD No. 2019-02 Sweetwater Place Maintenance (\$5,738.88), CFD No. 2019-01 Meadowood Maintenance (\$66,512.78), CFD No. 2019-03 Park Circle Maintenance (\$12,403.52), and CFD No. 2022-01 Piper Otay Preserve Maintenance (\$1,476.18). If approved, the proposed rates for the San Diego County Fire Protection District will result in estimated additional revenue of \$2,518.58 for CFD No. 04-01 Lake Morena, Jacumba, Jamul, and Lyons Valley, \$218,961.40 for CFD No. 09-1 East Otay Mesa, and \$912.97 for CFD No. 2014-01 Borrego Springs.

If approved, the cumulative proposed rate increases will result in additional estimated total revenue of \$406,399.55 to the County of San Diego (County). The funding sources are special tax levies from CFD No. 2008-01, CFD No. 2013-01, CFD No. 2019-02, CFD No. 2019-01, CFD No. 2019-03, CFD No. 2022-01, CFD No. 04-1, CFD No. 09-1 and CFD No. 2014-01 paid by property owners. The revenue from the levies fund public facilities and services within each CFD boundary. There will be no change in net General Fund cost and no additional staff years.

The proposed assessment levies are evaluated annually in an amount sufficient to recover the full cost as required by Board Policy B-29. The funding source is assessment levies paid by property owners within the identified CFDs. If the Board does not adopt the resolutions, the proposed

assessments cannot be placed on the tax rolls for FY 2026-27, and the County would not be in compliance with Board Policy B-29. Without the additional funds generated by the proposed assessments, services for streets, sewer facilities, stormwater facilities, fire protection, parks, and libraries would be reduced unless other funding sources are identified. Without the funds generated by the proposed assessments, bond repayments would not be properly funded, and the bonds could go into default.

**BUSINESS IMPACT STATEMENT**

N/A

(RELATES TO BOARD OF SUPERVISORS ITEM 09)

**ACTION:**

ON MOTION of Director Montgomery Steppe, seconded by Director Aguirre, the Board of Directors of the San Diego County Fire Protection District took action as recommended, closed the Hearing, and adopted the following:

1. Resolution No. 26-089 entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 04-1 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27;
2. Resolution No. 26-090 entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 09-1 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27; and,
3. Resolution No. 26-091 entitled: A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING BODY OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2026-27.

AYES: Aguirre, Anderson, Montgomery Steppe, Desmond

NOT PRESENT: Lawson-Remer

The Board of Directors of the San Diego County Fire Protection District recessed at 4:13 p.m.

ANDREW POTTER

Clerk of the Board of Directors of the  
San Diego County Fire Protection District

Notes By: Zurita

NOTE: This Statement of Proceedings sets forth all actions taken by the San Diego County Fire Protection District on the matters stated, but not necessarily the chronological sequence in which the matters were taken up. Generative artificial intelligence (AI) was utilized to assist in drafting portions of the Statement of Proceedings/Minutes using the meeting's audio recording. All content produced through AI assistance underwent human review to ensure accuracy.

THIS PAGE IS INTENTIONALLY LEFT BLANK.