



**ANDREW POTTER, CCB**  
EXECUTIVE OFFICER/CLERK

**CLERK OF THE BOARD OF SUPERVISORS**  
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422  
(619) 531-5600

**RYAN SHARP**  
ASSISTANT CLERK

**ANN MOORE**  
ASSISTANT CLERK

February 23, 2026

**TO:** Supervisor Terra Lawson-Remer, Chair  
Supervisor Monica Montgomery Steppe, Vice-Chair  
Supervisor Paloma Aguirre, Chair Pro Tem  
Supervisor Joel Anderson  
Supervisor Jim Desmond

**FROM:** Andrew Potter  
Clerk of the Board of Supervisors

**REFERRAL**

Attached, for your information, is correspondence from Andy and Rose Anne Noll, regarding a formal complaint on violations of the County General Plan Noise Element in Valley Center.

Respectfully,

  
ANDREW POTTER

Attachment

**cc:** Ebony N. Shelton, Chief Administrative Officer  
Dahvia Lynch, Deputy Chief Administrative Officer, Land Use & Environment Group  
Board of Supervisors Communications Received

AJP:tz

Andy and Rose Anne Noll



CLERK OF THE BOARD  
2026 FEB 19 PM 4:47

February 17, 2026

To: Supervisor Jim Desmond:

CC: Clerk of the Board  
CC: Chair Lawson-Remer  
CC: Congressman Darrell Issa (CA-48)  
CC: Congressman Mike Levin (CA-49)

**RE: Formal Complaint Regarding Violations of the County General Plan Noise Element in Valley Center**

Dear Supervisor Jim Desmond and Members of the Board,

We are writing to formally alert the Board to a severe and escalating noise crisis in Valley Center, specifically within the Park Circle community. As a resident of an unincorporated area managed by the County, I am seeking the Board's intervention to enforce the protections guaranteed under Chapter 8 (Noise Element) of the San Diego County General Plan.

While we understand that air traffic is a necessary part of our regional infrastructure and that all communities share the responsibility of an integrated airspace, the current volume and frequency of operations over Valley Center have become unreasonable for a small community to endure. Per the General Plan, the County is "characterized as a predominantly rural environment that contributes significantly to peace and tranquility" (**General Plan 8-2**). However, recent shifts in flight patterns have replaced this tranquility with a "constant stream" of all types of air traffic and environmental concerns:

- **Widespread Training Hubs:** We are experiencing a relentless influx of propeller aircraft, such as Cessna Skyhawks and Piper Archers. Local schools like ATP Flight School, California Flight Academy, and Flex Air out of **Montgomery-Gibbs Executive (MYF)**, Palomar (CLD), and Gillespie (SEE) are using our community as a primary practice area.
- **Northern Flight School Encroachment:** Critically, there is a significant increase in aircraft from northern training hubs, such as Executive Flight Institute and Flight Ventures out of French Valley Airport. Valley Center has become an unofficial "cross-county" training corridor, doubling our noise burden.
- **Documented Volume:** On a single day of observation on **February 14, 2026**, We documented 27 flight training aircrafts from 11 different airports—including **RBK, CNO, RNA, POC, SJD, CLD, SDM, OCN, SEE, RBF, HMT, and SUN**—using the Valley Center corridor. This frequency is a direct violation of Goal N-2 of the General Plan and is a direct contradiction of the County's commitment to preserving rural character.

- **\*Documented Total Air Traffic Volume:** Observation data shows that 28 aircraft transited Valley Center within a (1) hour period on February 6, averaging one flight every 2.25 minutes. This traffic is a combination of intensive pilot training and major commercial corridors (LAX and transcontinental). As shown in the attached chart, the sheer frequency of these combined operations creates a level of noise and environmental encroachment that is no longer sustainable for a residential community.
- **Lead and Fuel Deposition:** We are observing a persistent sticky residue on our home. Given that flight training aircraft from 11 different airports (including **MYF, RBK, CNO, RNA, POC, SJD, CLD, SDM, OCN, SEE, RBF, HMT, and SUN**) utilize this corridor, we are deeply concerned about the cumulative deposition of **tetraethyl lead (leaded avgas)** and jet exhaust on our families, pets, and local ecosystem.

We request that the Board take the following immediate actions:

1. **Initiate a "Fly Neighborly" Agreement:** Work with regional airports to establish voluntary guidelines that minimizes flight training paths over Valley Center.
2. **Direct Outreach to Flight Schools:** Formally request that the County contact the leadership of major training operators—including ATP, Coast Flight, and Executive Flight Institute—to negotiate a reduction in maneuvers over residential areas.
3. **Investigation into Environmental Hazards:** Direct the County's **Department of Environmental Health and Quality (DEHQ)** to investigate and assess the impact of leaded fuel on our local health and safety.
4. **Advocate for Minimum Altitude Adjustments:** Engage the FAA to request higher minimum transit altitudes over Valley Center to preserve the rural character the County is committed to protecting. The present altitudes are inconsistent with the General Plan's goal of preserving rural tranquility.

The County remains responsible for the health and safety of its unincorporated residents. We moved here based on the "rural character" the County promised to protect. We look forward to your prompt response.

Sincerely,

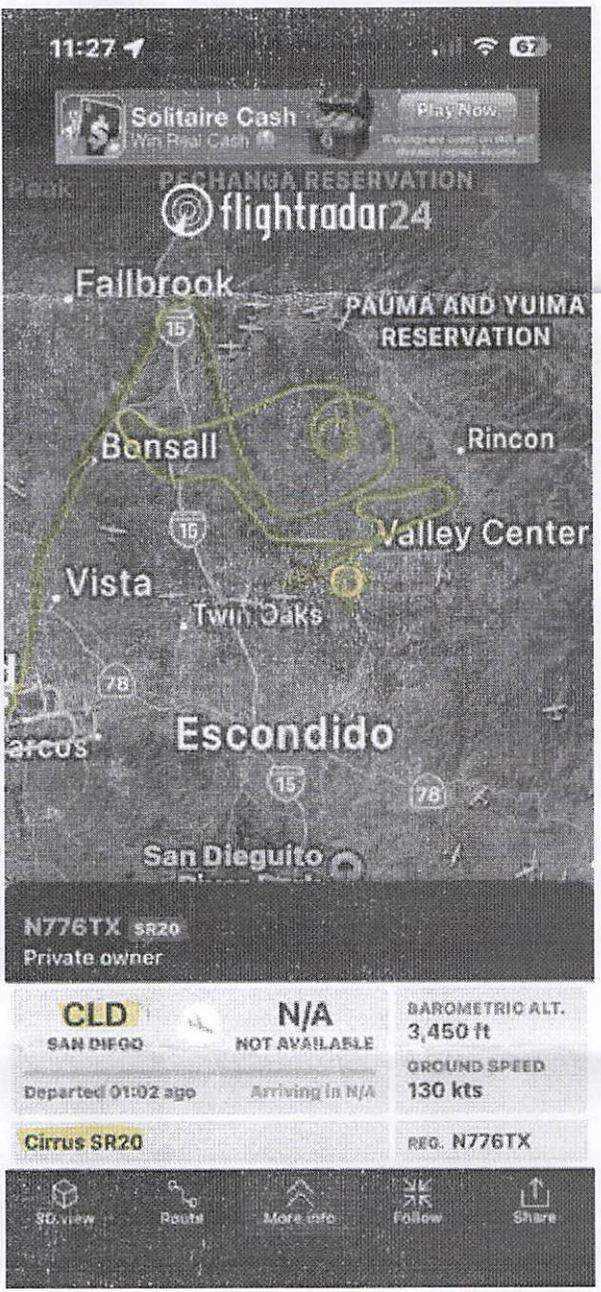
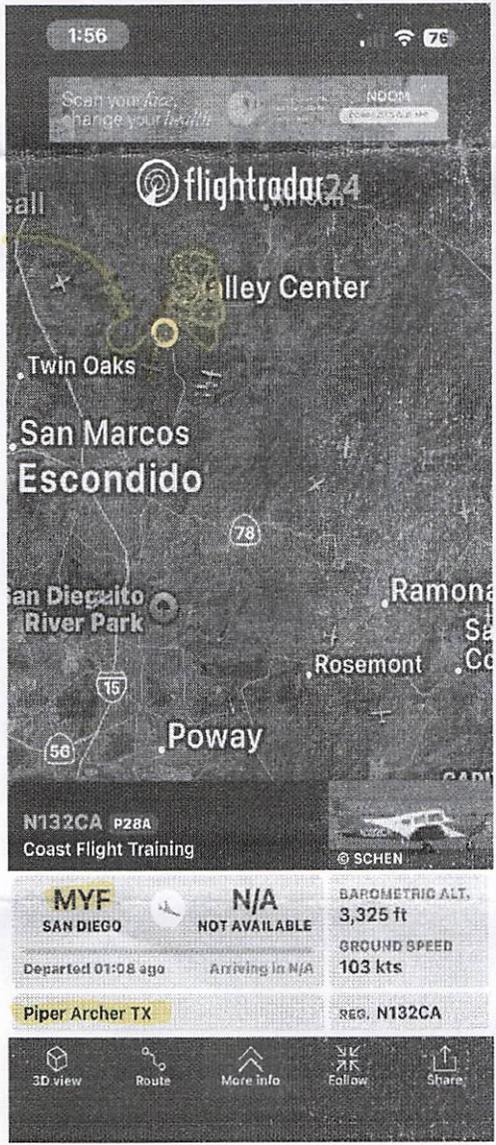
*Andy Noll + Rose Anne Noll*  
Andy and Rose Anne Noll



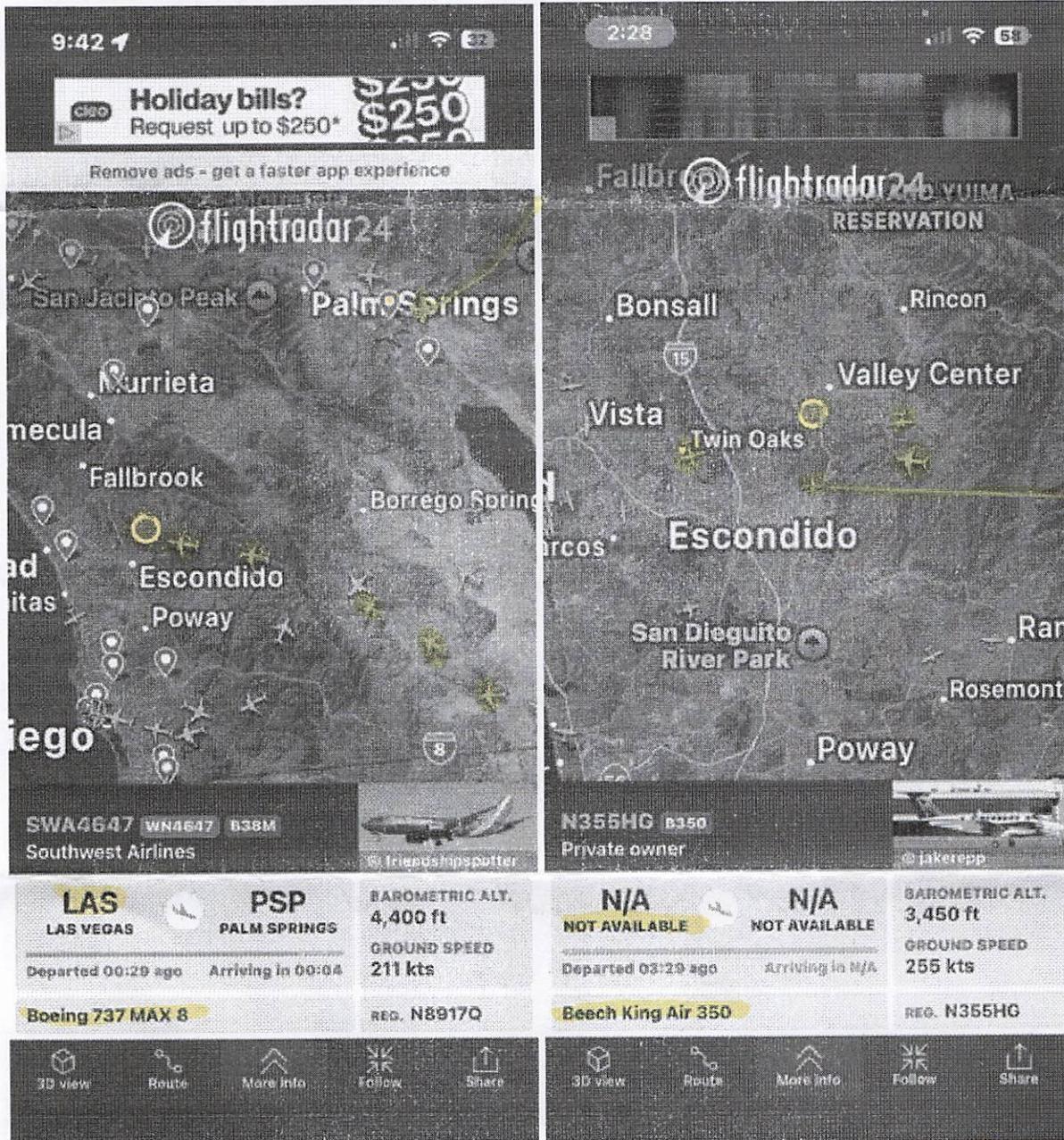
\*During a one-hour observation on **February 6, 2026**, We documented 28 aircraft—one every 2.25 minutes, which is incompatible with a 'tranquil' rural community.

<b>Observation Window</b>	<b>Total Aircraft</b>	<b>Average Frequency</b>	<b>Key Traffic Sources</b>
3:32 PM – 4:35 PM (63 min)	28 Planes	One plane every 2.25 minutes	<p>CLD, MYF, SEE, RNM (Local/Training),</p> <p>MEX→LAP, LAP → LAX, VGT→CLD, TPQ→LAP, LMM→LAX, IPL → LAX, PVR → LAX, MZT → LAX, GDL → LAX, PNR → LAX (International Transit)</p> <p>From North: CNO, RAL, RBK, POC, HMT, APV, (Training)</p> <p>From East: VGT→CLD, ABQ→CLD,</p> <p>From the West: OCN, CLD</p>

The two images below show the numerous flight schools flying over Valley Center at the same time. The noise is compounded due to the planes staying in the area for an extended period of time.



In the below images, you can see the plane coming from Palm Springs and the line-up of planes coming from Mexico to LAX. The second image shows 4 planes flying over Valley Center at the same moment, (2 Cessnas, Boeing 737, and Beach King Air 350).



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**From:** Christiane Nitschke [REDACTED]  
**Sent:** Thursday, February 19, 2026 7:01 PM  
**To:** FGG, CAO Mail  
**Subject:** [External] Re: Public Comment on HACSD Annual Plan for Fiscal Year 2026-2027

On Thu, Feb 19, 2026 at 6:56 PM Christiane Nitschke [REDACTED] wrote:

On Thu, Feb 19, 2026 at 6:52 PM Christiane Nitschke [REDACTED] wrote:  
Christiane Lee Nitschke

[REDACTED]

Re: Civil Rights Certification to be Signed by BOC/BOS Chair Terra Lawson-Remer

This week, Supervisor Jim Desmond asked that CAO Ebony N. Shelton prepare a presentation to the BOS regarding Potential Social Services Fraud and Mishandling of Federal Funds within the County of San Diego.

Federal False Claims Act (FCA), 31 U.S.C. §§ 3729-3733

Since 01/26/2022, the County of San Diego's HHS (including but not limited to HCDS) is out of compliance with Olmstead v. L.C., 527 U.S. 581 (1999).

Thus, the Federal False Claims Act (FCA), 31 U.S.C. §§ 3729-3733 applies to HACSD's Current Civil Rights Certification and 2026/2027 Civil Rights Certification to be signed by BOC/BOS Chair Terra Lawson-Remer.

Please include this concern within CAO Ebony N. Shelton presentation to the BOS as requested by Supervisor Jim Desmond.

I am submitting this comment here because I believe my email has been wrongly blocked; thus violating my First Amendment Right to Petition the Government. See CPRA Request 26-651 for details.

Sincerely,

Christiane Lee Nitschke



**ANDREW POTTER, CCB**  
EXECUTIVE OFFICER/CLERK

**CLERK OF THE BOARD OF SUPERVISORS**  
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422  
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**RYAN SHARP**  
ASSISTANT CLERK

**ANN MOORE**  
ASSISTANT CLERK

March 9, 2026

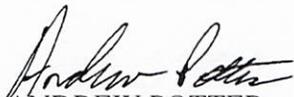
**TO:** Supervisor Terra Lawson-Remer, Chair  
Supervisor Monica Montgomery Steppe, Vice-Chair  
Supervisor Paloma Aguirre, Chair Pro Tem  
Supervisor Joel Anderson  
Supervisor Jim Desmond

**FROM:** Andrew Potter  
Clerk of the Board of Supervisors

**REFERRAL**

Attached, for your information, is correspondence from Robert E. Anslow, with Atkinson, Andelson, Loya, Ruud & Romo, a Professional Law Corporation, regarding Filing of a Resolution of Intention – Proposed Community Facilities District No. 21 of the San Marcos Unified School District.

Respectfully,

  
ANDREW POTTER

Attachment

**cc:** Ebony N. Shelton, Chief Administrative Officer  
Dahvia Lynch, Deputy Chief Administrative Officer, Land Use & Environment Group  
Tracy Drager, Auditor & Controller  
Larry Cohen, Treasurer/Tax Collector  
Board of Supervisors Communications Received

AJP:tz

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

CLERK OF THE BOARD  
2026 FEB 25 PM 12:24

A PROFESSIONAL LAW CORPORATION

ATTORNEYS AT LAW

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SAN DIEGO  
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OUR FILE NUMBER:  
55368997.1/005344.00093

Rob.Anslow@aalrr.com  
(949) 453-4260

February 24, 2026

**VIA OVERNIGHT MAIL**

Mr. Andrew Potter, Clerk of the Board  
San Diego County Board of Supervisors  
1600 Pacific Highway, Suite 402  
San Diego, CA 92101

Re: Filing of Resolution of Intention – Proposed Community Facilities District No. 21  
of the San Marcos Unified School District

Dear Mr. Potter:

Our office is representing the San Marcos Unified School District (“District”) as legal counsel with regard to its proceedings for the proposed Community Facilities District No. 21 of the San Marcos Unified School District (“CFD No. 21”), pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (“Act”).

On February 12, 2026, the Governing Board (“Board”) of the District adopted Resolution # 16-25/26 declaring its intention to establish CFD No. 21, pursuant to the provisions of the Act. This includes territory located within unincorporated county territory of the County of San Diego (“County”).

Pursuant to California Government Code Section 53315.6, please find enclosed with this letter two (2) copies of the above-referenced Resolution. We request that one copy be filed with the County as required by Government Code Section 53315.6. We also request that the one (1) remaining enclosed copy of such Resolution be conformed as to filing/stamped received and returned in the delivery envelope provide for your use.

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Mr. Andrew Potter, Clerk of the Board

February 24, 2026

Page 2

If there is any difficulty in completing the requested filing, or if you have any questions or comments with regard to this matter, please do not hesitate to contact the undersigned at our offices.

Very truly yours,

ATKINSON, ANDELSON, LOYA, RUUD &  
ROMO

A handwritten signature in blue ink, appearing to read "R. E. Anslow", with a long horizontal flourish extending to the right.

Robert E. Anslow

REA:tlb  
Enclosures

**RESOLUTION # 16-25/26**

**RESOLUTION OF INTENTION OF THE GOVERNING BOARD OF THE SAN MARCOS UNIFIED SCHOOL DISTRICT TO ESTABLISH COMMUNITY FACILITIES DISTRICT NO. 21 OF THE SAN MARCOS UNIFIED SCHOOL DISTRICT AND TO AUTHORIZE THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 21 OF THE SAN MARCOS UNIFIED SCHOOL DISTRICT**

On motion of Member Martin seconded by Member Meum, of the Governing Board of the San Marcos Unified School District the following resolution was adopted:

**WHEREAS**, the San Marcos Unified School District ("School District") is a public school district organized and operating pursuant to the California Education Code; and

**WHEREAS**, the Governing Board (Board of Education) of the School District ("Governing Board") has previously adopted its "Community Facilities District Financing Goals and Policies," dated August 26, 1996 ("CFD Finance Policy"); and

**WHEREAS**, the Governing Board has approved an agreement ("School Facilities Funding Agreement," as defined below) with the owner(s) of certain property (described herein) ("Owner") located within the boundaries of the School District relative to the mitigation of the impacts of a proposed residential development project (the "Project" as identified in the School Facilities Funding Agreement) and certain related matters; and

**WHEREAS**, the Governing Board has received a written request from the Owner requesting that this Governing Board undertake proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California ("Act") for the establishment of a community facilities district to include such property, which community facilities district is to be designated as "Community Facilities District No. 21 of the San Marcos Unified School District" ("CFD No. 21"); and

**WHEREAS**, the Governing Board intends to institute proceedings for the establishment of CFD No. 21 pursuant to the Act to provide funds to plan for, design, acquire, construct, lease, expand, improve, rehabilitate, finance, refinance and to potentially pay for certain existing obligations to finance the costs of facilities as described in Exhibit "A," attached hereto and made a part hereof by this reference ("Facilities") pursuant to the Act; and

**WHEREAS**, the financing and funding of the aforementioned Facilities to serve the area within the School District, including proposed CFD No. 21, shall also include costs of acquisition, construction, expansion, relocation, rehabilitation, leasing/purchasing and financing of public facilities including furnishings and equipment (including, to the extent permitted by law, vehicles and technology equipment and infrastructure), and required sites therefor and appurtenances thereto, including, but not by way of limitation, the planning and design work related thereto, as well as property, easements and rights of way, the cost of leasing or purchasing completed facilities, as may be further identified in the Community Facilities District Report (discussed in

Section 11, below) to be filed as provided by applicable law with the Clerk of the School District; and

**WHEREAS**, the cost(s) of financing the Facilities shall include the payment of principal of and interest on bonds, or other securities, in one or more series or issuances (collectively, the "Bonds"), to finance the Facilities, or direct costs, and/or other periodic costs, including, but not limited to, costs of administering CFD No. 21, the levy of taxes and administration of the Bonds or other debt or securities; the establishment and replenishment of reserve funds and any other necessary costs to serve the property within the boundaries of proposed CFD No. 21 depicted on Exhibit "B," attached hereto and incorporated by this reference ("Project Area"); and

**WHEREAS**, it is the intention of the School District to plan, design, construct, lease, acquire or finance the construction, modification, relocation, modernization, rehabilitation, upgrading, expansion or acquisition of the Facilities, or any combination thereof, for the benefit of the Project Area through the formation of CFD No. 21 subject to the authorization of Bonds and the levy of a special tax to pay for planning, construction, acquisition or installment purchase payments, lease or other payments including principal of and interest on Bonds to be approved at an election to be held within the boundaries of CFD No. 21.

**NOW, THEREFORE, THE GOVERNING BOARD OF THE SAN MARCOS UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1.** The foregoing recitals are true and correct and are incorporated herein by this reference.

**Section 2.** CFD No. 21 is proposed to be established under the provisions and requirements of the Act. The School District has arranged for the preparation of a boundary map of proposed CFD No. 21 ("Map"). The proposed boundaries of the territory proposed for inclusion in CFD No. 21 are as depicted on Exhibit "B," attached hereto and incorporated herein by this reference. Based on the information available, the Governing Board determines that the proposed boundaries of CFD No. 21 include the entirety of any Assessor's Parcel which will be subject to the special taxes of CFD No. 21. The Map of CFD No. 21 shall remain on file in the office of the School District and shall be available for public inspection at least fifteen (15) days prior to the public hearing referenced in Section 9 hereof. The Clerk of the Governing Board, or the Clerk's designee, is directed to record, or arrange to record, the Map with the County Recorder's office for the County of San Diego not later than fifteen (15) days prior to the public hearing referenced hereinafter in Section 9 hereof. The approval and recording of such Map may also be the subject of a separate action by this Governing Board.

**Section 3.** The name of the proposed community facilities district shall be "**Community Facilities District No. 21 of the San Marcos Unified School District.**"

**Section 4.** The Governing Board finds that public convenience and necessity requires the Facilities proposed to be acquired, constructed and/or financed (as further described herein) by and through proposed CFD No. 21.

**Section 5.** The Facilities to be planned, acquired, constructed, leased, or financed are public facilities as provided for in the Act and the Governing Board determines that the Facilities are necessary to meet increased demand placed on the School District as a result of development, including development which will occur in the future, within the boundaries of CFD No. 21. The Governing Board hereby finds and determines that the public interest will not be served by allowing the property owners of property within CFD No. 21 to enter into a contract

pursuant to Government Code Section 53329.5(a). Notwithstanding the foregoing, the Governing Board, on behalf of CFD No. 21 may enter into one or more contracts directly with any of the property owners (including Owner) with respect to the construction and/or acquisition of any portion of the Facilities.

**Section 6.** For all funds needed to accomplish the herein described actions, it is the intention of the School District to levy annually, in accordance with the procedures contained in the Act, a special tax secured by recordation of a lien against all nonexempt real property in CFD No. 21, which lien will be a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Act. The special tax shall be levied each year in the amounts specified in Exhibit "C" to this Resolution ("Rate and Method of Apportionment") for planning, construction, acquisition, relocation and rehabilitation of the Facilities which may include the principal of and interest on the Bonds proposed to be issued to finance the Facilities and other periodic costs; any payments for the Facilities or lease payments; the establishment and replenishment of reserve funds, including reserves for modernization and rehabilitation of Facilities constructed with special tax revenues; the expenses incurred for administering, levying and collecting the special tax and Bonds, or each series thereof, legal, fiscal and financial consultant fees; discount fees; capitalized interest on the Bonds for a period not to exceed twenty-four (24) months; election costs; fees for bond counsel, other legal counsel and printing costs. The Governing Board also reserves the right to establish a fund, and use special tax revenues, pursuant to Section 53314.5 of the Act.

As herein provided, CFD No. 21 may also, in lieu of issuing Bonds, issue or execute and deliver other securities, including, but not limited to, lease revenue bonds or certificates of participation, which may involve a lease-purchase financing arrangement for property and/or facilities with a nonprofit public benefit corporation and may involve or include a pledge of the special taxes levied and collected against taxable property within the boundaries of CFD No. 21, to pay principal, interest and/or the redemption or prepayment price(s) on such securities or obligation(s).

**Section 7.** The Rate and Method of Apportionment and the manner of collection of the special tax is described in detail in attached Exhibit "C" attached hereto, and made a part hereof by this reference. The special tax takes into consideration the cost of making the Facilities available. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act and such special tax is not based upon the ownership of real property.

Special taxes shall not be levied and collected with respect to any parcel that is exempt from special taxes pursuant to the Rate and Method of Apportionment or for which the special tax obligation has been fully prepaid and a notice of cancellation of special taxes has been recorded.

Any special taxes levied pursuant to the authorization of the qualified electors shall be collected annually on all assessors' parcels of Taxable Property (as defined in the Rate and Method of Apportionment) until the date provided for in the Rate and Method of Apportionment.

Under no circumstances will the special tax levied in any fiscal year as against any parcel used for private residential purposes (as defined in Government Code Section 53321(d)) within CFD No. 21 be increased by more than 10% as a consequence of delinquency or default by the owner(s) of any other parcel or parcels within CFD No. 21. The foregoing limitation shall only apply to the extent set out in Government Code Section 53321.

**Section 8.** It is the intention of the Governing Board that owners of parcels within CFD No. 21 may prepay the designated special tax obligation to CFD No. 21 for such parcel(s) by those method(s) set forth in the Rate and Method of Apportionment.

**Section 9.** Notice is given that a public hearing ("Hearing") on the establishment of CFD No. 21, the proposed Rate and Method of Apportionment and all other matters set forth in this Resolution of Intention, shall be held on April 9, 2026, at 6:30 p.m., or as soon thereafter as practicable at San Marcos Unified School District's Board Room located at the North County Regional Educational Center, 255 Pico Avenue, San Marcos, California, 92069.

**Section 10.** At the time and place set forth above for the Hearing, the Governing Board shall receive testimony as to whether proposed CFD No. 21 shall be established and concerning the proposed Rate and Method of Apportionment. Any interested person, including taxpayers, property owners and registered voters within the boundaries of proposed CFD No. 21 may appear and be heard at the Hearing. The testimony of all such interested persons for or against the establishment of CFD No. 21, the extent of CFD No. 21, the proposed special taxes of CFD No. 21, or the furnishing of the Facilities, will be heard and considered.

**Section 11.** The engineer and/or consultant(s) for CFD No. 21, and/or the staff of the School District, as appropriate, are hereby directed to study proposed CFD No. 21 and, at or before the time of the Hearing, file a report with the School District containing a description of the Facilities which will, in their opinion, be required to adequately meet the needs of CFD No. 21 including, but not limited to, those Facilities which were previously designed, constructed and completed through prior community facilities district financings for the benefit of the development project within the boundaries of CFD No. 21 and an estimate of the cost of providing the Facilities ("Community Facilities District Report"). Such engineer(s), consultant(s) and/or staff member(s) is directed to estimate the fair and reasonable cost of the study of, planning, purchase, construction, leasing or financing of the Facilities including the cost of planning and designing the Facilities, and all costs associated with the formation of CFD No. 21 issuance of the Bonds, as well as administration and collection of the special taxes and costs otherwise incurred to carry out the authorized purposes of CFD No. 21. The Governing Board directs that the Community Facilities District Report shall be provided to the Governing Board for consideration at the Hearing scheduled for April 9, 2026, and at that time copies of such Community Facilities Report shall be available for public review.

**Section 12.**

(a) The School District may accept advances of funds from any sources, including private persons or private entities, and is authorized and directed to use such funds for any authorized purpose, or paying for any cost(s) incurred by the School District in creating CFD No. 21. The School District may enter into agreements to:

(i) repay all such funds which are not expended or committed for any authorized purpose at the time of the election regarding the levy of the special tax, if the proposal to levy such tax should fail, and

(ii) to repay all such funds advanced from the proceeds of Bonds if Bonds of CFD No. 21 are issued and sold.

(b) Pursuant to Government Code Section 53314.9, and Section 12(a), above, the Governing Board hereby references that certain "School Facilities Funding Agreement" entered into by, and between the owner(s) of property within the boundaries of the territory proposed to

be included within CFD No. 21 and the School District. Based upon the terms of such School Facilities Funding Agreement, the Governing Board hereby makes the following determinations:

(i) under the terms of the School Facilities Funding Agreement, the referenced property owner(s) shall advance funds to pay for the School District's costs of forming CFD No. 21 and related matters, and the Governing Board expects to accept any such advances upon the terms stated in such School Facilities Funding Agreement and any supplemental agreement(s) and/or amendment(s) thereto;

(ii) any funds advanced under the terms of the School Facilities Funding Agreement shall be used by the School District to pay the costs of forming CFD No. 21 or for any authorized purpose for which CFD No. 21 is being formed pursuant to Government Code Section 53314.9(a);

(iii) such advance(s) of funds shall be repaid upon the terms and conditions provided in the School Facilities Funding Agreement and solely from the special taxes and/or proceeds of Bonds issued by CFD No. 21 as set forth in the School Facilities Funding Agreement;

(iv) such advance(s) shall be subject to the provisions of Section 53314.9(a)(2) of the Government Code; and

(v) as specified in the School Facilities Funding Agreement, and as required in Government Code Section 53314.9(b), the obligation to repay any such advance(s) is not a debt or obligation of the School District.

**Section 13.** At the Hearing, protests against the proposals described in this Resolution of Intention may be made orally by any interested person. Any protests pertaining to the regularity or sufficiency of the Hearing shall be in writing and shall clearly set forth the irregularities and/or defects to which the objection is made. All written protests not personally presented by the author of that protest at the Hearing shall be filed with the Clerk of the Governing Board at or before the time fixed for the Hearing. Written protests may be withdrawn in writing at any time before the conclusion of the Hearing. If, after completion of the Hearing, the Governing Board determines that written protests against the establishment of CFD No. 21 have been filed by 50% or more of the registered voters, or six registered voters, whichever is greater, residing within the boundaries of CFD No. 21, or owners of one-half or more of the area of land proposed to be included within CFD No. 21 and not exempt from the special tax, no further proceedings to establish CFD No. 21 or authorize the specified special tax, shall be taken for a period of one year from the date of such finding by the Governing Board. If such majority protest is limited to certain Facilities or a specified special tax, those Facilities or the specified special tax shall be eliminated from the resolution of formation if such is adopted by the Governing Board.

**Section 14.** The Clerk or Secretary of the Governing Board is hereby directed to have a notice of the Hearing ("Notice") published pursuant to Section 6061 of the Government Code of the State of California in a newspaper of general circulation published in the area of proposed CFD No. 21. Such Notice shall contain a summary of this Resolution, state the time and place of the Hearing, contain a statement that the testimony of all interested persons or taxpayers shall be heard, have a description of the protest rights of the registered voters and landowners within the boundaries of proposed CFD No. 21, and contain a description of the proposed voting procedure for the election required by the Act. Such publication shall be completed at least seven days prior to the date of the Hearing. Additionally, the Clerk or Secretary is hereby directed to file, or arrange

to be filed, a copy of this Resolution in accordance with the provisions of Government Code Section 53315.6.

**Section 15.**

(a) If, following the Hearing, and subject to the provisions of Section 14, above, the Governing Board determines to establish CFD No. 21, the Governing Board shall then submit the levy of the special taxes as part of a special election ("Election") involving the qualified electors of CFD No. 21 pursuant to requirements contained in the Act and applicable provisions of the California Elections Code. If at least 12 persons, who need not necessarily be the same 12 persons, have been registered to vote within CFD No. 21 for each of the 90 days preceding the close of the Hearing, the vote shall be by registered voters of CFD No. 21 with each voter having one vote. If there are 12 or less persons registered to vote for each of the 90 days preceding the close of the Hearing, pursuant to Section 53326 of the Act, the vote shall be by the landowners of CFD No. 21, with each landowner having one vote for each acre of land that he or she owns within the CFD No. 21 not exempt from the special tax.

(b) The Election shall be conducted at least 90 days, but not more than 180 days, following the adoption of the Resolution of Formation adopted pursuant to Section 53325.1 of the Act. Notwithstanding the foregoing, the Election may be conducted less than 90 days after the adoption of the Resolution of Formation with the unanimous consent of the qualified electors pursuant to Section 53326(a) of the Act. If the Election is to be held less than 125 days following the close of the Hearing, the concurrence of the Election Official, as designated and defined herein, conducting the Election shall be required.

(c) The School District staff and consultants are directed to undertake, with the San Diego County Registrar of Voters office, a review of the Project Area to determine the number of registered voters, if any, within the Project Area. The results of such review shall be provided to this Governing Board at the time of, or prior to, the adoption of the Resolution of Formation.

(d) Based upon information furnished to the School District it is anticipated that there will be less than 12 registered voters within the Project Area and that the Election will be among landowner voters of CFD No. 21. Contingent upon the timely completion of the above-referenced events and requirements, the Governing Board is expected to call and hold the Election at the date and time of the Hearing. Also contingent on such actions and findings, this Governing Board hereby states it intends to appoint the District's Assistant Superintendent, Business Services, or such District officer or employee as the Governing Board or District Superintendent shall hereafter designate in writing, to serve as the election official ("Election Official") for the Election to be conducted within CFD No. 21, pursuant to Government Code Section 53327(b).

(e) Pursuant to Government Code Section 53326(d) the Governing Board may determine to distribute the ballots for such Election by mail, or may allow such ballots to be distributed by hand.

(f) Subject to the foregoing, in the Resolution of Formation the Governing Board shall provide for additional provisions and voter qualifications for the call and conduct of the Election, as the Governing Board shall determine and direct.

**Section 16.** The Community Facilities District Financing Policy is incorporated herein by this reference. The Community Facilities District Financing Policy is hereby made applicable to all proceedings for the formation of CFD No. 21, the authorization of special taxes, the authorization to incur bonded indebtedness and all other matters relating to CFD No. 21 unless

expressly waived by action of this Governing Board. Pursuant to the provisions of the Act, this action shall constitute the adoption of a community facilities district financing policy for CFD No. 21.

**Section 17.** It is the intention of this Governing Board, acting as the Legislative Body for CFD No. 21, to cause Bonds, or other debt or securities of CFD No. 21, to be issued pursuant to the Act to finance in whole or in part the acquisition and construction of the Facilities. The Bonds intended to be issued to finance the Facilities shall be specified in a resolution adopted by this Governing Board pursuant to the provisions of the Act.

**Section 18.** The Governing Board hereby determines that the formation of CFD No. 21, and related election and procedural actions, will not have an effect on the environment and that such actions are correspondingly exempt from the requirements of the California Environmental Quality Act ("CEQA"). The Clerk of the Governing Board is directed to, or arrange to, complete, execute, file and post a Notice of Exemption in such regard pursuant to the provisions and requirements of CEQA.

**Section 19.** No error, irregularity, informality, and no neglect or omission of any officer, in any procedure taken under this chapter, which does not directly affect the jurisdiction of the legislative body to order the installation of the facility or the provision of service, shall void or invalidate such proceeding or any levy for the costs of such facility or service. If any term, provision, finding, condition or directive of this Resolution, and the other proceedings for the formation of CFD No. 21, including, but not limited to, the authorization of the special tax, the authorization of the Bonds and related matters thereto shall, to any extent, be held invalid or unenforceable, the remainder of the proceedings, or the application of such term, provision, finding, condition or directive other than those to whom or which it is held invalid or unenforceable, shall not be affected thereby, and each such term, provision, finding, condition or directive shall be valid and enforceable to the fullest extent provided by law. If this Resolution, or the proceedings relative to CFD No. 21 are held invalid or unenforceable as against any particular piece or parcel of property within CFD No. 21, the remainder of the proceedings, or the application of any term, provision, finding, condition or directive applicable to other parcels of properties as against which such holding is not applicable, shall continue to be valid and enforceable to the fullest extent provided by law.

**Section 20.** That the Superintendent and Assistant Superintendent, Business Services of the School District, or their designee(s), and other officers of the School District, are authorized to take any and all actions necessary to implement the orders and directives of this Resolution to proceed with the establishment of proposed CFD No. 21 and the authorization of special taxes of CFD No. 21, within the time periods specified by the Act.

**Section 21.** This Resolution shall take effect upon adoption.

[Remainder of this page intentionally left blank]

**APPROVED, ADOPTED, AND SIGNED** on this 12<sup>th</sup> day of February, 2026.

**SAN MARCOS UNIFIED SCHOOL DISTRICT**

By:

  
\_\_\_\_\_  
President of the Governing Board of the San  
Marcos Unified School District

ATTEST:

By:

  
\_\_\_\_\_  
Clerk of the Governing Board of the San  
Marcos Unified School District

STATE OF CALIFORNIA     )  
                                  ) ss.  
COUNTY OF SAN DIEGO    )

PASSED AND ADOPTED by such Governing Board on February 12, 2026, by the following vote:

AYES: Carlson, Herrick, Martin, Meum

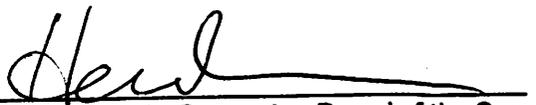
NOES: n/a

ABSTAIN: n/a

ABSENT: Ahmad

I, Heidi Herrick, Clerk of the Governing Board of the San Marcos Unified School District, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by the such Board at a meeting thereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of the such Board.

**GOVERNING BOARD OF THE SAN MARCOS  
UNIFIED SCHOOL DISTRICT**

By:   
Heidi Herrick, Clerk, Governing Board of the San  
Marcos Unified School District

## **EXHIBIT "A"**

### **DESCRIPTION OF FACILITIES TO BE FINANCED**

The types of facilities ("Facilities") proposed to be planned for, designed, acquired, constructed, leased, expanded, improved, rehabilitated and financed by proposed Community Facilities District No. 21 of the San Marcos Unified School District ("CFD No. 21"), under the Mello Roos Community Facilities Act of 1982, as amended ("Act"), are as follows:

"Facilities," means those grade TK-12 school sites, preschool facilities, school facilities and/or improvements, and any facilities needed to accommodate the educational programs provided by the San Marcos Unified School District ("School District") pursuant to California Education Code Section 51000 *et seq.*, including classrooms, on-site office space at a school, central support and administrative facilities, recreational facilities, supporting infrastructure, interim student housing, furniture, equipment, technology, buses, teacher housing and transportation facilities needed by the School District, consistent with the requirements of the Act, in order to serve the student population to be generated as a result of development of the property within the boundaries of CFD No. 21, and also includes costs associated with the maintenance and operations of school facilities as permitted by the Act, and the payment of fees to be paid to and/or for improvements to be constructed, owned, operated or maintained by the School District.

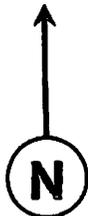
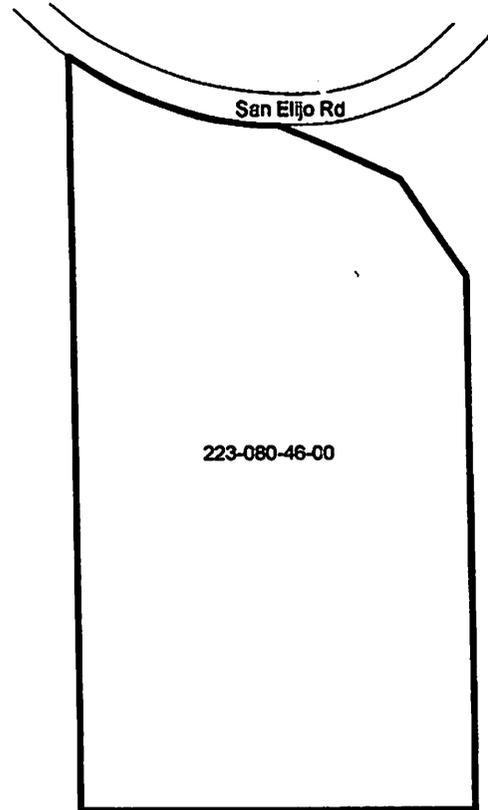
"Facilities" shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any "debt," as defined in Section 53317(d) of the Act, including underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel fees, special tax consultant fees, bond and official statement printing, administrative expenses of the School District, CFD No. 21 and bond trustee or fiscal agent related to CFD No. 21, and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the School District.

The Facilities listed in this Exhibit are representative of the types of improvements to be furnished by CFD No. 21. Addition, deletion or modification of descriptions of Facilities may be made consistent with the requirements of the School District, CFD No. 21 and the Act.

**EXHIBIT "B"**

**BOUNDARY MAP OF PROPOSED  
COMMUNITY FACILITIES DISTRICT NO. 21**

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 21 OF THE  
SAN MARCOS UNIFIED SCHOOL DISTRICT  
(UNINCORPORATED SAN DIEGO COUNTY)  
(STATE OF CALIFORNIA)



LEGEND

	Boundaries of Community Facilities District No. 21
	Boundaries of San Diego County Assessor's Parcels
###-###-##-##	San Diego County Assessor's Parcel Number

Reference is hereby made to the Assessor Parcel maps of the County of San Diego for an exact description of the lines and dimensions of each lot and parcel.

(1) Filed in the office of the Clerk of the Governing Board of the San Marcos Unified School District this \_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Clerk of the Governing Board  
San Marcos Unified School District,  
State of California

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 21 of the San Marcos Unified School District, County of San Diego, State of California, was approved by the Governing Board of the San Marcos Unified School District at the regular meeting thereof, held on the \_\_\_ day of \_\_\_\_\_, 20\_\_ by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
Clerk of the Governing Board  
San Marcos Unified School District,  
State of California

(3) Filed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, at the hour of \_\_\_\_\_ o'clock \_\_M. in Book \_\_\_\_\_ of Maps Assessments and Community Facilities Districts at Page \_\_\_\_\_ and as Instrument No. \_\_\_\_\_ In the offices of the County Recorder of the County of San Diego, State of California.

By: \_\_\_\_\_  
County Recorder of the County of San Diego  
By: \_\_\_\_\_  
Deputy Recorder

Prepared by:  
KeyAnalytics

**EXHIBIT "C"**

**PROPOSED RATE AND METHOD OF  
APPORTIONMENT OF SPECIAL TAXES**

# **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF COMMUNITY FACILITIES DISTRICT NO. 21 OF THE SAN MARCOS UNIFIED SCHOOL DISTRICT**

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels within Community Facilities District No. 21 ("CFD") of the San Marcos Unified School District ("School District") each Fiscal Year (as defined herein) commencing in Fiscal Year 2025/2026, in an amount determined by the Board (as defined herein) through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All the real property within the boundaries of the CFD, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

## **SECTION A DEFINITIONS**

For purposes of this RMA, the terms hereinafter set forth have the following meaning(s):

**"Acreage"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Administrator may rely on the land area shown on the applicable Final Map. Notwithstanding the foregoing, in the case of an individual legal lot created by a Final Map upon which Condominium Units are entitled to be developed, the Acreage of such Assessor's Parcel shall include the allocable Acreage of any common interest land area within such Final Map, as reasonably determined by the Administrator, when calculating the Assigned Annual Special Tax for Undeveloped Property, the Assigned Annual Special Tax for Approved Property, and the Backup Annual Special Tax applicable to such Final Map.

**"Act"** means 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 of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of the CFD related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the CFD, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the CFD including a proportionate amount of School District general administrative overhead related thereto.

**"Administrator"** means an official of the School District or designee thereof, responsible for determining the applicability and amount of the Special Tax and providing for the levy and collection of such Special Taxes.

**"ADU"** means an Accessory Dwelling Unit as defined in California Government Code Section 65852.2 and 65852.22. The square footage of assessable internal living space associated with the construction of an ADU shall be assessed by the School District through the collection of the then-current applicable statutory school fees (pursuant to Education Code Section 17620 and Government Code Section 65995) or alternative school fees (pursuant to Government Code Section 65995.5 and/or Section 65995.7) and shall not be included in the Building Square Footage calculated to determine the Land Use Class of an Assessor's Parcel of Developed Property.

**"Affordable Unit"** means a unit that is subject to permanent affordable housing restrictions under

any applicable law and is designated as being exempt from Special Taxes pursuant to Section K herein. The square footage of assessable internal living space associated with the construction of an Affordable Unit shall be assessed by the School District through the collection of the then-current applicable statutory school fees (pursuant to Education Code Section 17620 and Government Code Section 65995) or alternative school fees (pursuant to Government Code Section 65995.5 and/or Section 65995.7) at the time the Certificate of Compliance is requested.

**"Annual Special Tax"** means the Special Tax levied in any Fiscal Year on any Assessor's Parcel.

**"Approved Property"** means all Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the May 1 preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit on or before the May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor's Parcel"** means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the CFD.

**"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 that number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D hereof.

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E hereof.

**"Board"** means the Governing Board (Board of Trustees) of the School District, or its designee(s), acting as the Legislative Body of the CFD.

**"Bond Index"** means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued. For purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

**"Bonds"** means any obligation as defined in Section 53317(d) of the Act to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

**"Building Square Footage" or "BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, square footage associated with the construction of an ADU, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such

Unit.

**"City"** means the City of San Marcos, California, or any successor agency.

**"Condominium Units"** means a unit meeting the statutory definition of a condominium currently contained in the California Civil Code Section 4125.

**"County"** means the County of San Diego, California.

**"CFD"** means Community Facilities District No. 21 of the San Marcos Unified School District.

**"Developed Property"** means all Taxable Property for which building permit(s) were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels or Lots were created on or before May 1 of the prior Fiscal Year, as determined by the Administrator.

**"Exempt Property"** means all Assessor's Parcels within the CFD designated as being exempt from Special Taxes pursuant to Section K hereof.

**"Final Map"** means a final tract map, parcel map, condominium map, condominium plan, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the Office of the County Recorder or as kept by the County or City in official planning records, as reasonably determined by the Administrator.

**"Fiscal Year"** means the period commencing on July 1 of any calendar year and ending on the following June 30.

**"Land Use Class or Classes"** means the tax classifications depicted in Table 1 for all Assessor's Parcel of Developed Property based on the Building Square Footage of the Units permitted on such Assessor's Parcel.

**"Lot"** means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Map upon which Condominium Units are entitled to be developed but for which a condominium plan or equivalent instrument has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Annual Special Tax applicable to such Final Map shall equal the number of Units which are approved to be constructed on such legal lot as reasonably determined by the Administrator.

**"Maximum Special Tax"** means for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section C, which can be levied by the CFD in a given Fiscal Year on such Assessor's Parcel.

**"Mitigation Agreement"** means the School Facilities Funding Agreement made and entered into as of February 12, 2026, by and among the School District and CR Questhaven, LLC, as such may be amended from time to time.

**"Net Taxable Acreage"** means the total Acreage of Developed Property expected to exist in the CFD after all Final Maps are recorded.

**"Non-Residential Property"** means an Assessor's Parcel for which a non-residential building permit(s) was issued and which is expected to be developed exclusively for non-residential use, including, but not limited to, commercial/industrial uses, parks, or school sites, and any use directly servicing non-residential property, such as parking, as reasonably determined by the Administrator.

**Non-Residential Property** may also mean an Assessor's Parcel within a Final Map identified prior to the issuance of Bonds in writing by the Landowner to the Administrator, or his or her designee, that such Assessor's Parcel is expected to be developed exclusively for non-residential use or any use directly servicing non-residential property, as reasonably determined by the Administrator.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Special Tax obligation for an Assessor's Parcel as described in Section H hereof.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or the CFD associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section G hereof.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section J, but in no event longer than 35 Fiscal Years. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Annual Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Annual Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

**"Provisional Undeveloped Property"** means all Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

**"Reserve Fund Credit"** means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. If a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

**"School District"** means the San Marcos Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

**"Special Tax" or "Special Taxes"** means any of the special taxes authorized to be levied on Taxable Property within the CFD pursuant to the Act and this RMA.

**"Special Tax Requirement"** means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account or accounts established in association with the Bonds, if any, (iv) any amount required to establish or replenish any reserve

funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of school facilities and certain costs associated with the maintenance and operations of school facilities authorized by the CFD provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels within the CFD which are not Exempt Property.

"Undeveloped Property" means all Taxable Property which are not Developed Property, Approved Property or Provisional Undeveloped Property.

"Unit" means each separate residential dwelling unit, including but not limited to, a single family attached or detached unit, Condominium Unit, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

**SECTION B  
CLASSIFICATION OF ASSESSOR'S PARCELS**

Each Fiscal Year, commencing with Fiscal Year 2025/2026, all Assessor's Parcels within the CFD shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

In the event a building permit is issued for one or more Condominium Units prior to May 1<sup>st</sup> of the previous Fiscal Year and an Assessor's Parcel Number has not yet been assigned to each such Condominium Units for the current Fiscal Year, the applicable Assessor's Parcel may be classified as Developed Property, Approved Property and Undeveloped Property. In such an instance, the Special Taxes levied on such Assessor's Parcel shall be the sum of the amount derived from (i) the application of the Assigned Annual Special Tax for Developed Property applicable to each such Condominium Unit for which a building permit was issued prior to May 1 of the previous Fiscal Year, and (ii) the application of the Assigned Annual Special Tax for Approved Property and Undeveloped Property applicable to the allocable Acreage for such land area consisting of planned Condominium Units for which a building permit has not been issued prior to May 1 of the previous Fiscal Year.

**Table 1**  
**Land Use Classification**

Land Use Class	Building Square Footage
1	< 4,300 sq. ft.
2	4,300 – 5,499 sq. ft.
3	> 5,499 sq. ft.

**SECTION C  
MAXIMUM SPECIAL TAX RATE**

1. **Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. **Approved Property**

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property shall be derived by the application of the Assigned Annual Special Tax.

3. **Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

1. **Developed Property**

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property will be determined in accordance with Table 2 below, subject to increases as described below.

**Table 2**

**Fiscal Year 2025/2026  
Assigned Annual Special Taxes for  
Developed Property**

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	< 4,300 sq. ft.	\$2,995.32
2	4,300 – 5,499 sq. ft.	\$3,414.41
3	> 5,499 sq. ft.	\$4,007.30

2. **Approved Property, Undeveloped Property and Provisional Undeveloped Property**

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be \$17,011.01 per acre of Acreage, subject to increases as described below.

3. **Increases in the Assigned Annual Special Tax**

a. **Developed Property**

On each July 1, commencing July 1, 2026, the Assigned Annual Special Tax rate applicable to Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

b. **Approved Property, Undeveloped Property and Provisional Undeveloped Property**

On each July 1, commencing July 1, 2026, the Assigned Annual Special Tax rate per acre of Acreage for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION E  
BACKUP ANNUAL SPECIAL TAX**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. **Calculation of the Backup Annual Special Tax Rate**

The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2025/2026 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

$$B = (U \times A) / L$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot for the applicable Fiscal Year
- U = Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed
- A = Acreage of Taxable Property expected to exist at buildout within such Final Map at the time of calculation, as determined by the Administrator
- L = Number of Lots within the applicable Final Map at the time of calculation

2. **Changes to a Final Map**

If the Final Map(s) described in the preceding Section E(1) are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

- a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.
- b. The result of paragraph a above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.

- c. The result of paragraph b above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. **Increase in the Backup Annual Special Tax**

Each July 1, commencing the July 1 following the initial calculation of the Backup Annual Special Tax rate for Developed Property within a Final Map, the Backup Annual Special Tax for each Lot within such Final Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION F  
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2025/2026 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes on all Taxable Property in accordance with the following steps:

- Step One:** The Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Annual Special Tax on each Assessor's Parcel of Developed Property, for which the Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Five:** If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**SECTION G  
PREPAYMENT OF SPECIAL TAXES**

**1. Special Tax Prepayment Times and Conditions**

The Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, if there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

**2. Special Tax Prepayment Calculation**

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

**3. Special Tax Prepayment Procedures and Limitations**

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement, indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the CFD.

With respect to any Assessor's Parcel for which the Special Tax is prepaid, the Board shall indicate in the records of the CFD that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of the owner of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes, net of Administrative Expenses, that may be levied on all Taxable Property, excluding Provisional Undeveloped Property, after such prepayment shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by

the Administrator, provided, however, that, at the discretion of the Administrator, with respect to Bonds issued by or on behalf of the CFD by the San Marcos Schools Financing Authority, or any other such joint powers authority, the amount of Assigned Annual Special Taxes, net of Administrative Expenses, that may be levied on all Taxable Property, excluding Provisional Undeveloped Property, after such prepayment shall be at least 1.0 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the CFD, without notice to the owners of property within the CFD for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the CFD to assist in the efficient preparation of the required bond market disclosure.

## **SECTION H PARTIAL PREPAYMENT OF SPECIAL TAXES**

### **1. Partial Prepayment Times and Conditions**

The Special Tax obligation for Assessor's Parcels of Taxable Property may be partially prepaid in increments of at least ten (10) Units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Special Tax shall provide the CFD with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

### **2. Partial Prepayment Calculation**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

**3. Partial Prepayment Procedures and Limitations**

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the CFD.

With respect to any Assessor's Parcel for which the Special Tax obligation is partially prepaid, the Board shall indicate in the records of the CFD that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor's Parcel, and the obligation of the owner of such Assessor's Parcel to pay such prepaid portion of the Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid multiplied by the applicable Assigned Annual Special Tax and Backup Annual Special Tax prior to prepayment.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Annual Special Taxes, net of Administrative Expenses, that may be levied on all Taxable Property, excluding Provisional Undeveloped Property, after such partial prepayment, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the CFD, without notice to the owners of property within the CFD for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the CFD to assist in the efficient preparation of the required bond market disclosure.

**SECTION I  
ANNUAL SPECIAL TAX REMAINDER**

In any Fiscal Year in which the Special Taxes collected from Developed Property exceed the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance, upkeep, and operations of school facilities in accordance with the Act, CFD proceedings and other applicable laws as determined by the Board.

**SECTION J  
TERMINATION OF SPECIAL TAX**

The Special Tax shall be levied for a term of five (5) Fiscal Years after the final maturity of the last series of Bonds, provided that the Special Tax shall not be levied later than Fiscal Year 2068/2069. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on all outstanding Bonds have been paid, (ii) all authorized facilities of the CFD have been acquired and all reimbursements have been paid, and (iii) all other obligations of the CFD have been satisfied.

**SECTION K  
EXEMPTIONS**

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) classified as Non-Residential property, (vi) classified as an Affordable Unit, or (vii) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 14.0845 acres of Acreage ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of the Acreage of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisional Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

**SECTION L  
APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator which must be received by the Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and provide a written ruling on the appeal. If the Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the Administrator's decision shall indicate.

**SECTION M  
MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the CFD may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.



**ANDREW POTTER, CCB**  
EXECUTIVE OFFICER/CLERK

**CLERK OF THE BOARD OF SUPERVISORS**  
1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422  
(619) 531-5600

**RYAN SHARP**  
ASSISTANT CLERK

**ANN MOORE**  
ASSISTANT CLERK

February 23, 2026

TO: Supervisor Terra Lawson-Remer, Chair  
Supervisor Monica Montgomery Steppe, Vice-Chair  
Supervisor Paloma Aguirre, Chair Pro Tem  
Supervisor Joel Anderson  
Supervisor Jim Desmond

FROM: Andrew Potter  
Clerk of the Board of Supervisors

**REFERRAL**

Attached, for your information, is correspondence from City of Escondido City Clerk Zack Beck, regarding poll worker stipends administered by the San Diego County Registrar of Voters.

Respectfully,

  
ANDREW POTTER

Attachment

cc: Ebony N. Shelton, Chief Administrative Officer  
Shawn Brom, Registrar of Voters  
Board of Supervisors Communications Received

AJP:tz

**From:** [Zack Beck](#)  
**To:** [EGG, Public Comment](#)  
**Cc:** [Dane White](#); [Joe Garcia](#); [Consuelo Martinez](#); [Christian Garcia](#); [Judy Fitzgerald](#); [Paes, Cynthia L.](#); [Brom, Shawn](#); [Sean McGlynn](#); [Michael McGuinness](#); [Ken Plunkett](#)  
**Subject:** [External] City of Escondido – City Council Letter Regarding Poll Worker Stipends  
**Date:** Friday, February 20, 2026 9:18:10 AM  
**Attachments:** [City of Escondido Letter to San Diego County Board of Supervisors.pdf](#)

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Honorable Chair and Members of the San Diego County Board of Supervisors,

On behalf of the Escondido City Council, I am pleased to transmit the attached letter from Mayor Dane White and the members of the Escondido City Council regarding poll worker stipends administered by the San Diego County Registrar of Voters.

The Council respectfully requests that the Board of Supervisors consider increasing poll worker stipends to reflect current economic conditions and to strengthen the recruitment and retention of qualified election workers countywide. As the letter details, stipend levels have remained substantially unchanged for approximately ten years, while minimum wage, cost of living, and broader labor market conditions have shifted considerably. The Council believes that addressing this gap will support more efficient Vote Center operations, improve the voter experience, and reinforce public confidence in the integrity and accessibility of our elections.

This request is offered in a fully nonpartisan spirit and reflects the Council's shared commitment to free, fair, and well-administered elections for all San Diego County residents. The City of Escondido values its ongoing partnership with the County and the Registrar of Voters, and the Council is grateful for the Board's continued leadership on matters of election administration.

Please let me know if you have any questions, or if there is anything else I can do to be of assistance to you regarding this item. Hope you have a great day.

Best Regards,

Zack Beck



Zack Beck, CMC, CPMC  
City Clerk  
City Clerk's Office | City of Escondido  
Direct: 760-839-4560 | Main: 760-839-4617  
[www.escondido.gov](http://www.escondido.gov)



**Honorable Chair and Members of the San Diego County Board of Supervisors**

On behalf of the Escondido City Council, we write to respectfully request your consideration of increasing poll worker stipends administered by the San Diego County Registrar of Voters. This request is made in support of election integrity, voter access, and the effective administration of elections countywide.

Poll workers serve as the frontline stewards of our democratic process. They support voter check in, ballot issuance, accessibility services, and the orderly operation of Vote Centers. In San Diego County, most poll workers are classified as volunteers who are compensated through a stipend rather than as employees receiving hourly wages. While this model has long supported civic participation, poll worker stipends have remained largely unchanged for approximately ten years.

During that same period, minimum wage, cost of living, and labor market conditions have changed substantially. These changes have made recruitment and retention of qualified poll workers increasingly difficult, particularly for Special Elections that operate with fewer Vote Centers and higher voter concentration. Staffing constraints directly affect voter wait times, Vote Center efficiency, and the overall voter experience.

The November 4, 2025 Special Election highlighted these challenges. Although the Registrar of Voters operated in compliance with all legal requirements, limited staffing capacity contributed to extended wait times at high demand Vote Centers. These conditions place strain on volunteers, election administrators, and voters alike.

Increasing poll worker stipends would strengthen recruitment, improve training outcomes, and support timely voter service. It would also recognize the essential public service poll workers provide in administering free, fair, and accessible elections.

This request is nonpartisan and rooted in shared democratic values. Investments in election administration are investments in public trust. We respectfully urge the Board of Supervisors to consider adjusting poll worker stipends to reflect current economic conditions and the critical role these volunteers play in maintaining confidence in our electoral system.

Thank you for your leadership and continued commitment to election integrity in San Diego County.

Respectfully,

A handwritten signature in black ink, appearing to read "Dane M. White".

Dane White  
Mayor of Escondido



A handwritten signature in black ink, appearing to read "C. Martinez".

Consuelo Martinez  
City Council Member District 1

A handwritten signature in black ink, appearing to read "J. Garcia".

Joe Garcia  
City Council Member District 2

A handwritten signature in black ink, appearing to read "Christian Garcia".

Christian Garcia  
City Council Member District 3

A handwritten signature in black ink, appearing to read "Judy Fitzgerald".

Judy Fitzgerald  
City Council Member District 4