

San Diego County Fire Protection District
Resolution No:
Meeting Date:

**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**

WHEREAS, the special assessment service zones were formed under Government Code Section 25210, et seq. or the predecessor to these sections; and

WHEREAS, recodification of the Government Code in 2009 moved the authority to collect special assessments and special taxes on the tax roll from former Sections 25210.66a and 25210.77a to Sections 25125.2 and 25215.5 of the Government Code; and

WHEREAS, Government Code Sections 25125.2 and 25215.5(b) authorize the collection of charges on the tax roll in a manner consistent with former Sections 25210.66a and 25210.77a; and

WHEREAS, Government Code Section 25210.3(d) provides that “any... ordinance, resolution, regulation, rule, or any other action of the board taken pursuant to the former Chapter 2.2 before January 1, 2009, shall not be voided solely because of the enactment of this chapter or any error, omission, informality, misnomer, or inconsistency with this chapter”; and

WHEREAS, pursuant to Section 53978 of the Government Code, a special assessment for providing structural fire protection and emergency medical services may appear as a separate item on the tax bill and shall be collected at the same time and in the same manner as ordinary County ad valorem property taxes are collected; and

WHEREAS, the San Diego County Fire Protection District, has prepared a written report describing each parcel of real property receiving said services and the amount of the assessment for each parcel for Fiscal Year 2026-27, computed in conformity with the procedures set forth in, and the assessments prescribed by, the applicable ordinance and resolution of the County Service Area; and

WHEREAS, such report was prepared and is on file in the Office of the San Diego County Fire Protection District, filed with the Clerk of the Board, and Notice of Hearing thereon given as required by law; and

WHEREAS, pursuant to such notice, on June 24, 2026, a hearing was held on said report; and

WHEREAS, the Board of Directors of the San Diego County Fire Protection District has heard and considered all objections and protests to said report and to the special assessment set forth therein.

ATTACHMENT G

NOW THEREFORE IT IS RESOLVED, DETERMINED AND ORDERED as follows:

1. All objections and protests to said report have been heard and considered and are overruled.
2. Each and every assessment set forth in said report is adopted.
3. Said report is hereby confirmed.
4. Copies of said report as confirmed by the Board of Directors of the San Diego County Fire Protection District shall be immediately transmitted to the Auditor and Controller in order that the special assessments may be collected on the tax roll as provided in applicable law.

PASSED AND ADOPTED by the Board of Directors of the San Diego County Fire Protection District, State of California, this 24th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED AS TO FORM AND LEGALITY

DAMON M. BROWN, County Counsel

By: Thomas L. Bosworth, Supervising Senior Deputy