

Resolution No:

Date:

**RESOLUTION OF THE BOARD OF SUPERVISORS  
ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS CSA 26A –  
COTTONWOOD VILLAGE AND CSA 26B – MONTE VISTA, ADOPTING  
ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED  
ON THE TAX ROLL FOR FISCAL YEAR 2026-27**

WHEREAS, County Service Areas (CSA) 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 CSA assessments and special taxes on the tax roll from former Sections 25215.66a and 25210.77a to Sections 25125.24 and 25215.5 of the Government Code; and

WHEREAS, Government Code Sections 25215.2 and 25215.5(b) authorize the collection of charges on the tax roll in a manner consistent with former Sections 25215.66a 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 Sections 25210.3(d) and 25210.77a of the Government Code and applicable County ordinances, the Board has determined that levies within CSA-26A-Cottonwood Village and CSA 26B-Monte Vista for providing specified miscellaneous extended services for Fiscal Year 2026-27 shall 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 Director, Department of Public Works, has prepared written reports describing each parcel of real property receiving miscellaneous extended services and computed in conformity with the procedures set forth in, and the charges prescribed by, the applicable ordinances and resolutions of the County Service Areas; and

WHEREAS, such reports were prepared and made available in the Office of Private Road and Landscape Maintenance, and filed with the Clerk of the Board, and Notice of Hearing thereon was given as required by law; and

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

CCSF 87.03 (6/7/01)

**ATTACHMENT B**

WHEREAS, the Board of Supervisors has heard and considered all objections and protest to said reports, and to the charges set forth therein.

NOW THEREFORE IT IS RESOLVED, DETERMINED AND ORDERED AS FOLLOWS:

1. All objections and protests to said reports have been heard and considered and are overruled.
2. Each and every charge set forth in said reports is adopted.
3. Said reports are hereby confirmed.
4. Copies of said reports as confirmed by the Board shall be immediately transmitted to the Auditor and Controller in order that the assessments may be collected on the tax roll as provided by Government Code Sections 25210.3(d) and 25210.77a and applicable County ordinances.

PASSED AND ADOPTED by the Board of Supervisors of the County of San Diego, State of California, this 24<sup>th</sup> 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

CCSF 87.03 (6/7/01)