

Meeting Date: 06/25/2025 (FP01)  
Resolution No. 25-074

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO  
COUNTY FIRE PROTECTION DISTRICT ACTING AS THE GOVERNING  
BODY OF COMMUNITY FACILITIES DISTRICT NO. 04-1 AUTHORIZING  
THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2025-26**

WHEREAS, the San Diego County Fire Protection District (SDCFPD) levies special taxes for the purpose of financing the costs of certain public improvements and services pursuant to the Mello-Roos Community Facilities Act of 1982 (Mello-Roos Act);

WHEREAS, Community Facilities District (CFD) No. 04-1 was formed with the purpose of financing fire protection, suppression and paramedic services, as well as the construction or acquisition of fire stations, fire training facilities, fire dispatch centers, fire communications systems, and fire equipment with a useful life of five years or more to serve the properties within CFD No. 04-1;

WHEREAS, pursuant to the Mello-Roos Act, the levy of special taxes upon the land in the CFD shall be conducted in accordance with the adopted Rate and Method of Apportionment, appear as separate items on the tax bill and be collected at the same time and in the same manner as ordinary San Diego County ad valorem property taxes;

WHEREAS, the SDCFPD has prepared a written report for CFD No. 04-1 describing each parcel of real property receiving said services and the amount of special tax for each parcel for Fiscal Year 2025-26, computed in conformity with the procedures set forth in, and levies prescribed by, the applicable ordinances and resolutions of the CFD; and

WHEREAS, such reports were prepared and are on file in the office of the SDCFPD.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FIRE PROTECTION DISTRICT HEREBY RESOLVES that, in accordance with the Mello-Roos Act, there is hereby levied upon the parcels of land within CFD No. 04-1, special taxes for Fiscal Year 2025-26 at the tax rates set forth in the Rate and Method of Apportionment for Special Taxes, including as reflected in the report entitled "Administration Report, Fiscal Year 2025-26, County of San Diego, San Diego County Fire Protection District, Community Facilities District 04-1" on file in the office of the SDCFPD.

APPROVED AS TO FORM AND LEGALITY  
CLAUDIA G. SILVA, COUNTY COUNSEL  
By: Justin Crumley, Senior Deputy County Counsel

ON MOTION of Director Montgomery Steppe, seconded by Director Lawson-Remer, the above Resolution was passed and adopted by the Board of Directors of the San Diego County Fire Protection District, State of California, on this 25<sup>th</sup> day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

- - -

STATE OF CALIFORNIA)

County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original Resolution entered in the Minutes of the Board of Directors of the San Diego County Fire Protection District, State of California.

ANDREW POTTER

Clerk of the Board of Directors

By:   
Janely Valdivia, Deputy



Resolution No.: 25-074

Meeting Date: 06/25/2025 (FP01)