

**COUNTY OF SAN DIEGO  
BOARD OF SUPERVISORS - LAND USE  
WEDNESDAY, MARCH 04, 2026**

**MINUTE ORDER NO. 6**

**SUBJECT: CALL A SPECIAL ELECTION TO LEVY SPECIAL TAX IN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B HARRIS ANNEX IN RANCHO SANTA FE AND RELATED CEQA EXEMPTION (DISTRICT: 3)**

**OVERVIEW**

A Permanent Road Division Zone (PRD Zone) is a district which provides property owners with a mechanism to pay for private road maintenance in a geographically defined area. There are 67 PRD Zones within the unincorporated county that provide maintenance of about 94 miles of roads. Permanent Road Division Zone No. 9B - Harris Annex is located within the Rancho Santa Fe community of the North County Metro Sub Region. The 1.24 miles of roads within Harris Annex require maintenance and potential repairs to ensure safe access, and the existing assessment methodology for this PRD that was established in the 1970s is insufficient to fully fund these needs now and in the future. The PRD Chair circulated and submitted an informal petition signed by PRD property owners in support of calling for an election for an increased special tax in this community. On July 2, 2025, the Department of Public Works (DPW) conducted a Community Outreach event with the residents of PRD 9B. Notice of the meeting was provided to property owners. Multiple cost proposals were presented, and the attendees were generally supportive of the idea of a special tax for this community.

Today's request is to replace the existing assessment with a special tax determined by an Assessment Engineer to adequately fund-needed work and ensure the viability of the PRD for many years to come. Alternatively, if the existing assessment structure is maintained, limited maintenance can continue for a number of years, but new or modified funding mechanisms will need to be evaluated for long-term PRD sustainability. Per Board Policy J-16, all costs associated with formation, administration, maintenance, improvement, and rate increases of a PRD Zone, including incidental expenses, engineering and special tax reports, shall be funded by PRD Zone revenues collected from residents through a special tax levied on County property tax bills.

Per California Proposition 218, all new special taxes imposed by a County must be approved by the impacted voters. Therefore, staff is requesting the Board call for a special tax election in Harris Annex to increase the revenue for the PRD and allow for long term maintenance of safe roads. The proposed election date is June 2, 2026. The Registrar of Voters will certify the election and present the results to the Board on July 14, 2026 from the Clerk of the Board. Staff's assessment indicates that the existing rate will provide sufficient funding to maintain the road at a Pavement Condition Index (PCI) of 50 or better for approximately five years. However, without the approval of the new special tax, available revenues will eventually become insufficient to support sustainable road maintenance, and PRD 9B will face insolvency within a few years' time. In that event, staff would reduce service levels to align with available funds and return to the Board with recommendations as needed, including a possible recommendation to dissolve the PRD and return road maintenance responsibility to the property owners.

The special tax will not be implemented unless two-thirds of the votes cast by the registered voters within the boundary of Harris Annex vote “yes” on the special tax. A “yes” vote would result in the replacement of the current assessment with a special tax determined by an Assessment Engineer to provide long-term road maintenance. The current assessment is \$73 a benefit unit, which means a single-family home pays up to \$204 per year. Under the proposed special tax, the maximum rate would be \$1,000 per year for each developed property and \$375 per year for each undeveloped property. The maximum rate will be subject to adjustment by up to 5% each year using the Los Angeles Construction Cost Index (LACCI) or a similar index should the LACCI become unavailable to account for inflation.

Today’s proposed action requires two hearings. At today’s hearing, the Board will be asked to make a CEQA finding, call an election, designate the Register of Voters as the election’s official, and introduce an ordinance to replace the existing assessment used to fund the PRD with a special tax. At the subsequent hearing, after the election is completed, the Registrar of Voters will report on the results of the election and the Board will certify the result; and, if two-thirds voter approval was received for the special tax, adopt the ordinance introduced at the prior hearing, or, if the requisite vote was not received, take no additional action.

**RECOMMENDATION(S)**  
**CHIEF ADMINISTRATIVE OFFICER**

**On March 4, 2026:**

1. Find that the proposed project is exempt from the California Environmental Quality Act (CEQA) as specified under Section 15061(b)(3) of the State CEQA Guidelines because the activity involves establishment of a funding mechanism with no commitment to any specific project so that it can be seen with certainty there is no possibility the action may have an impact on the environment.
2. Accept the Special Tax Report for San Diego County Countywide Permanent Road Division No. 1000, Zone No. 9B - Harris Annex on file in the Department of Public Works and available online at [http://www.sandiegocounty.gov/dpw/specialdistricts/permroad/PRD\\_1000\\_Special\\_Tax.htm](http://www.sandiegocounty.gov/dpw/specialdistricts/permroad/PRD_1000_Special_Tax.htm).
3. Adopt the resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CALLING FOR A SPECIAL MAIL-BALLOT ELECTION WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B - HARRIS ANNEX, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA FOR THE PURPOSE OF IMPOSITION OF A SPECIAL TAX FOR ROAD MAINTENANCE SERVICES, which sets June 2, 2026, as the date of the election.
4. Direct the Registrar of Voters to proceed with the mail ballot election, tabulate all valid ballots received, and certify election results at the continued public meeting on July 14, 2026.
5. Approve the introduction of the Ordinance (first reading), read title and waive further reading of an Ordinance entitled: AN ORDINANCE OF THE SAN DIEGO COUNTY BOARD OF SUPERVISORS APPROVING SPECIAL TAX REPORT AND LEVYING OF SPECIAL TAXES WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B - HARRIS ANNEX AND REPEALING ORDINANCE NO. ~~9216~~ 9165 ESTABLISHING ASSESSMENTS IN THE PRD.

**If on March 4, 2026, the Board takes the actions recommended in Items 1-5, then on July 14, 2026, the following recommendations will be considered:**

1. Receive the election certification from the Registrar of Voters for the Special Tax Election within the boundaries of Permanent Road Division No. 1000, Zone No. 9B - Harris Annex.
2. Adopt a resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO DECLARING RESULTS OF SPECIAL MAIL-BALLOT ELECTION WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B - HARRIS ANNEX, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA FOR THE PURPOSE OF IMPOSITION OF A SPECIAL TAX FOR ROAD MAINTENANCE SERVICES.
3. Approve Special Tax Report for San Diego County Countywide Permanent Road Division No. 1000, Zone No. 9B - Harris Annex, on file in the Special Districts office of the Department of Public Works and available online at [http://www.sandiegocounty.gov/dpw/specialdistricts/permroad/PRD\\_1000\\_Special\\_Tax.htm](http://www.sandiegocounty.gov/dpw/specialdistricts/permroad/PRD_1000_Special_Tax.htm).

If the special tax vote passes:

4. Adopt the Ordinance entitled: AN ORDINANCE OF THE SAN DIEGO COUNTY BOARD OF SUPERVISORS APPROVING SPECIAL TAX REPORT AND LEVYING OF SPECIAL TAXES WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B - HARRIS ANNEX AND REPEALING ORDINANCE NO. ~~9246~~ 9165 ESTABLISHING ASSESSMENTS IN THE PRD.

If the special tax vote fails:

5. Take no additional action. This will leave in place the existing authority allowing for the imposition of an assessment to pay for road repair and maintenance.

### **EQUITY IMPACT STATEMENT**

Today's action continues the County of San Diego's (County) commitment to provide programs and services that enhance communities. Special taxes and assessments fund services for Permanent Road Divisions (PRDs), which support the health, safety, and economic interests of local communities by maintaining safe and reliable road infrastructure. Calling a special election to levy a special tax in PRD No. 1000, Zone No. 9B (Harris Annex in Rancho Santa Fe) will have a direct impact on residents in these communities by providing a mechanism to fully fund continued access to safe and well-maintained roads. This action promotes equity by ensuring that residents within these zones, who are directly impacted by the condition of local roads, have a fair and transparent process to participate in funding decisions that affect their daily safety, mobility, and long-term community sustainability.

### **SUSTAINABILITY IMPACT STATEMENT**

Today's action supports the County of San Diego's (County) Sustainability Goals to protect the health and wellbeing of residents, ensure equitable access to services, and strengthen community resilience by continuing to fund the operation, maintenance, and improvements of local roads. Well-maintained roads promote public safety, support economic sustainability by preventing more costly reconstruction in the future, and ensure reliable access for residents, emergency services, and local businesses. Maintaining roads in good condition also reduces vehicle wear, lowers greenhouse gas emissions from inefficient travel, and extends the lifespan of existing infrastructure.

**FISCAL IMPACT**

Funds for this request are included in the Fiscal Year 2025-26 Operational Plan in the Department of Public Works. If approved, this request will result in costs and revenue of approximately \$2,500 to \$5,000 in Fiscal Year 2025-26 for a special election. The funding source is property owner-paid special taxes within Permanent Road Division (PRD) No. 1000, Zone No. 9B (Harris Annex in Rancho Santa Fe). If approved, today’s action will authorize a special election allowing registered voters within the affected PRD to determine by a vote to levy special taxes to fully fund the operation and maintenance of local roads. The proposed special taxes will recover all costs associated with maintaining these facilities and the staff and engineering costs associated with today’s action as required by Board Policy B-29. Accordingly, there is no projected unrecovered cost and a waiver of Board Policy B-29 is not needed. There will be no change in net General Fund cost and no additional staff years required.

**BUSINESS IMPACT STATEMENT**

N/A

**ACTION:**

ON MOTION of Supervisor Desmond, seconded by Supervisor Lawson-Remer, the Board of Supervisors took action as recommended, and adopted Resolution No. 26-013, entitled: RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CALLING FOR A SPECIAL MAIL-BALLOT ELECTION WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B - HARRIS ANNEX, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA FOR THE PURPOSE OF IMPOSITION OF A SPECIAL TAX FOR ROAD MAINTENANCE SERVICES, and took action to further consider and adopt the Ordinance on July 14, 2026.

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

State of California)  
County of San Diego)

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER  
Clerk of the Board of Supervisors



**Signed**  
**by** Andrew Potter