

CERTIFICATE OF SERVICE BY MAIL
(C.C.P. 1013a, 1094.6(b), and 2015(b))

I, Jamie Milani, declare:

I am over the age of eighteen years and not a party to the case; I am employed in, or am a resident of, the County of San Diego, California; and my business address is: 5510 Overland Ave, Ste 310, San Diego, California 92123.

I further declare that I am readily familiar with the business practice for collection and processing of correspondence for mailing with the U.S. mail; and that the correspondence shall be deposited with the U.S. mail this same day in the ordinary course of business.

I caused to be mailed the following document(s):

1. Resolution No. 25-066 entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF SAN DIEGO COUNTYWIDE PERMANENT ROAD DIVISION NO. 1000 ZONES ADOPTING ASSESSMENTS AND SPECIAL TAXES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26;
2. Resolution No. 25-067 entitled: 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 2025-26;
3. Resolution No. 25-068 entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA CSA 136 – SUNDANCE DETENTION BASIN ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26; WEDNESDAY, JUNE 25, 2025 30
4. Resolution No. 25-069 entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS NO. 26 – RANCHO SAN DIEGO LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 128 – SAN MIGUEL LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 83, ZONE A – SAN DIEGUITO LOCAL PARK DISTRICT 4S RANCH ADOPTING CHARGES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26;
5. Resolution No. 25-070 entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 135, ZONES B – DEL MAR, H – SOLANA BEACH, AND F – POWAY ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26; and,
6. Resolution No. 25-071 entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS NO. 17 – SAN DIEGUITO EMERGENCY MEDICAL SERVICES DISTRICT ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26.

7. Resolution No. 25-077 entitled: 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 2025-26.
8. Resolution No. 25-073 entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FLOOD CONTROL DISTRICT ACTING AS THE GOVERNING BODY OF STORMWATER MAINTENANCE ZONES 3-4978-1 BLACKWOLF, 4-4249-3 LAKE RANCHO VIEJO, AND 3-5142-1 PONDEROSA, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26.
9. PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ZONES, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

By placing a true copy of this document in an envelope addressed to:

Auditor & Controller
MS-053
5500 Overland Ave
San Diego, CA 92123

I then sealed the envelope and delivered this document for delivery by U.S. mail, this same day, at the address 4833 Santa Monica Ave, San Diego, CA 92107.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on July 3, 2025, at San Diego, California.



Jamie Milani
LUEG Program Manager

Meeting Date: June 25, 2025 (08)

Resolution No: 25-066

**RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING
BODY OF SAN DIEGO COUNTYWIDE PERMANENT ROAD DIVISION NO. 1000 ZONES
ADOPTING ASSESSMENTS AND SPECIAL TAXES AND CONFIRMING REPORTS RE:
LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26**

Permanent Road Division Zones

1. PRD 6
Pauma Valley
2. PRD 8 Magee Road
3. PRD 9B Harris Annex
4. PRD 10 Davis Drive
5. PRD 11A Bernardo Lane
6. PRD 11D Cimarron Terrace
7. PRD 13A Pala Mesa
8. PRD 13B Stewart Canyon
9. PRD 16 Wynola
10. PRD 20 Daily Road
11. PRD 21 Pauma Heights
12. PRD 23 Rock Terrace Road
13. PRD 24 Mt. Whitney
14. PRD 30 Royal Oaks / Carrol Lane
15. PRD 45 Rincon Springs
16. PRD 46 Rocosso Road
17. PRD 49 Sunset Knolls Road
18. PRD 54 Mount Helix
19. PRD 55 Rainbow Crest Road
20. PRD 76 Kingsford Court
21. PRD 77 Montiel Truck Trail
22. PRD 95 Valle Del Sol
23. PRD 99 Via Allondra/Via Del Corvo
24. PRD 101 Johnson Lake Road

Permanent Road Division Zones

25. PRD 101A Hi Ridge Road
26. PRD 102 Mountain Meadow
27. PRD 103 Alto Drive
28. PRD 104 Artesian Road
29. PRD 105 Alta Loma Drive
30. PRD 105A Alta Loma Zone (A)
31. PRD 106 Garrison Way
32. PRD 117 Legend Rock
33. PRD 123 Mizpah Lane
34. PRD 125 Wrightwood Road
35. PRD 126 Sandhurst Way
36. PRD 127 Singing Trails Drive
37. PRD 130 Wilkes Road
38. PRD 133 Ranch Creek Road
39. PRD 134 Kenora Lane
40. PRD 1005 Eden Valley Lane
41. PRD 1008 Canter
42. PRD 1010 Alpine Highlands
43. PRD 1011 La Cuesta
44. PRD 1012 Millar Ranch Road
45. PRD 1013 Singing Trails
46. PRD 1014 Lavender Point Lane
47. PRD 1015 Landavo
48. PRD 1016 El Sereno
49. PRD 1017 Kalbaubh/Haley/Toub

WHEREAS, pursuant to Sections 1160-1197 of the Streets and Highways Code, the Board has determined that levies for providing specified miscellaneous services by San Diego Countywide Permanent Road Division No. 1000 Zones, as listed above for Fiscal Year 2025-26, 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 particular miscellaneous services and the amount of the assessment or special tax for each parcel for Fiscal Year 2025-26, computed in conformity

with procedures set forth in, and assessments and special taxes prescribed by, the applicable ordinances and resolutions of the San Diego Countywide Permanent Road Division No. 1000 Zones; and

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

WHEREAS, the Board of Supervisors hereby determines the annual assessment rate for Fiscal Year 2025-26 for each PRD to be as listed above per benefit unit; and

WHEREAS, pursuant to such notice, on June 25, 2025, a hearing was held on said reports; and

WHEREAS, the Board of Supervisors has heard and considered all objections and protest to said reports and to assessments or special taxes 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 assessment and special tax 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 and special taxes may be collected on the tax roll as provided in Streets and Highways Code Sections 1160-1197.

APPROVED AS TO FORM AND LEGALITY
CLAUDIA G. SILVA, County Counsel
By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 87.03 (6/7/01)

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By: _____

J. Valdivia

Janely Valdivia, Deputy



Resolution No. 25-066

Meeting Date: 06/25/2025 (08)

Meeting Date: June 25, 2025 (08)
Resolution No: 25-067

**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 2025-26**

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 2025-26 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 Notice of Hearing thereon was given as required by law; and

WHEREAS, pursuant to such notice, on June 25, 2025 a hearing was held on said reports; and

CCSF 87.03 (6/7/01)

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.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, County Counsel

By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 87.03 (6/7/01)

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By: 
Janely Valdivia, Deputy



Resolution No. 25-067

Meeting Date: 06/25/2025 (08)

Meeting Date: June 25, 2025 (08)
Resolution No: 25-068

**RESOLUTION OF THE BOARD OF SUPERVISORS
ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA CSA 136 –
SUNDANCE DETENTION BASIN ADOPTING ASSESSMENTS AND
CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED
ON THE TAX ROLL FOR FISCAL YEAR 2025-26**

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 25125.2 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 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 136-Sundance Detention Basin for providing specified miscellaneous extended services for Fiscal Year 2025-26 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 Notice of Hearing thereon was given as required by law; and

WHEREAS, pursuant to such notice, on June 25, 2025 a hearing was held on said reports; and

CCSF 87.03 (6/7/01)

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.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, County Counsel

By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 87.03 (6/7/01)

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By: Janely Valdivia
Janely Valdivia, Deputy



Resolution No. 25-068

Meeting Date: 06/25/2025 (08)

Meeting Date: June 25, 2025 (08)
Resolution No: 25-069

RESOLUTION OF THE BOARD OF SUPERVISORS
ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS NO. 26 –
RANCHO SAN DIEGO LOCAL PARK DISTRICT,
COUNTY SERVICE AREA NO. 128 – SAN MIGUEL LOCAL PARK DISTRICT,
COUNTY SERVICE AREA NO. 83, ZONE A – SAN DIEGUITO LOCAL
PARK DISTRICT 4S RANCH ADOPTING CHARGES AND CONFIRMING
REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR
FISCAL YEAR 2025-26

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 25125.2 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 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 25210.66a of the Government Code and applicable County ordinances, the Board has determined that a charge for providing local park services by County Service Area No. 26 - Rancho San Diego Local Park District, County Service Area No. 128 - San Miguel Local Park District, County Service Area No. 83 Zone A - San Dieguito Local Park District for Fiscal Year 2023-24 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 Parks and Recreation, has prepared a written report describing each parcel of real property receiving said services and the amount of the charges for each parcel for Fiscal Year 2025-26, computed in conformity with 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 are on file in the Office of Private Road and Landscape Maintenance and Notice of Hearing thereon given as required by law; and

CCSF 84.07 (6/7/01)

WHEREAS, pursuant to such notice, on June 25, 2025, a hearing was held on said reports; and

WHEREAS, the Board of Supervisors has heard and considered all objections and protests 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 charges may be collected on the tax roll as provided in Government Code Sections 25210.3(d) and 25210.66a and applicable County ordinances.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, County Counsel

By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 84.07 (6/7/01)

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

AYES: Anderson, Lawson-Remer, Montgomery Steppe, Desmond
ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors

By: 
Janely Valdivia, Deputy



Resolution No. 25-069
Meeting Date: 06/25/2025 (08)

Meeting Date: June 25, 2025 (08)
Resolution No: 25-070

RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS
THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 135,
ZONES B – DEL MAR, H – SOLANA BEACH, AND F – POWAY ADOPTING
LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE
COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26

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 25125.2 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 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 a special tax for providing a Countywide 800 MHz Communications System County Service Area No. 135, Zones B – Del Mar, H – Solana Beach, and F – Poway for Fiscal Year 2025-26 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 Sheriff’s Department, has prepared a written report describing each parcel of real property receiving said service and the amount of the special tax for each parcel for Fiscal Year 2025-26, computed in conformity with the procedures set forth in, and the levies prescribed by, the applicable ordinances and resolution of the County Service Areas; and

WHEREAS, such reports were prepared and are on file in the Office of the Sheriff’s Department Wireless Services Division and Notice of Hearing thereon given as required by law; and

WHEREAS, pursuant to such notice, on June 25, 2025, a hearing was held on said reports; and

WHEREAS, the Board of Supervisors has heard and considered all objections and protests to said reports and to the special tax 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 levy 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 special taxes may be collected on the tax roll as provided in Government Code Sections 25210.3(d) and 25210.77a and applicable County ordinances.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, County Counsel

By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 87.04 (6/7/01)

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By: Janely Valdivia
Janely Valdivia, Deputy



Resolution No. 25-070

Meeting Date: 06/25/2025 (08)

Meeting Date: June 25, 2025 (08)
Resolution No: 25-071

**RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE
GOVERNING BODY OF COUNTY SERVICE AREAS NO. 17 – SAN DIEGUITO
EMERGENCY MEDICAL SERVICES DISTRICT ADOPTING LEVIES AND
CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX
ROLL FOR FISCAL YEAR 2025-26**

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 25125.2 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 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 for providing specified miscellaneous extended services by County Service Areas No. 17 - San Dieguito Emergency Medical Services District for Fiscal Year 2025-26 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, San Diego County Fire, has prepared written reports describing each parcel of real property receiving particular miscellaneous extended services and the amount of the assessments for each parcel for Fiscal Year 2025-26, computed in conformity with the procedures set forth in, and the levies prescribed by, the applicable ordinances and resolutions of the County Service Areas; and

WHEREAS, such reports were prepared and are on file in the Office of Private Road and Landscape Maintenance and Notice of Hearing thereon given as required by law; and

WHEREAS, pursuant to such notice, on June 25, 2025, a hearing was held on said reports; and

WHEREAS, the Board of Supervisors has heard and considered all objections and protests to said reports and to the assessments 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 levy 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 special taxes may be collected on the tax roll as provided in Government Code Sections 25210.3(d) and 25210.77a and applicable County ordinances.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, County Counsel

By: Thomas L. Bosworth, Senior Deputy County Counsel

ON MOTION of Supervisor Montgomery Steppe, seconded by Supervisor Desmond, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25th day of June 2025, by the following vote:

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

ABSENT: (District 1 Seat Vacant)

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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 Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By: Janely Valdivia
Janely Valdivia, Deputy



Resolution No. 25-071

Meeting Date: 06/25/2025 (08)

San Diego County Fire Protection District
Meeting Date: June 25, 2025 (FP02)
Resolution No: 25-077

**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 2025-26**

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 25215.66a 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 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 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 2025-26, 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 and Notice of Hearing thereon given as required by law; and

WHEREAS, pursuant to such notice, on June 25, 2025 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.

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.

APPROVED AS TO FORM AND LEGALITY
CLAUDIA G. SILVA, County Counsel
By: Thomas L. Bosworth, Senior Deputy County Counsel

ON MOTION of Director Montgomery Steppe, seconded by Director Desmond, 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 25th 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.: 25-077

Meeting Date: 06/25/2025 (FP02)

San Diego County Flood Control District
Meeting Date: June 25, 2025 (FL01)
Resolution No: 25-073

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY
FLOOD CONTROL DISTRICT ACTING AS THE GOVERNING BODY OF
STORMWATER MAINTENANCE ZONES 3-4978-1 BLACKWOLF, 4-4249-3
LAKE RANCHO VIEJO, AND 3-5142-1, PONDEROSA, ADOPTING
ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE
COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26**

WHEREAS, pursuant to Section 17.5 of the San Diego County Flood Control District Act ("Act") (West's Water Code App. 105.1 et seq.) and applicable District ordinances the Board has determined that levies for operating and maintaining stormwater best management practices improvements as listed above for Fiscal Year 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 particular services computed in conformity with the procedures set forth in, and the charges prescribed by, the applicable ordinances and resolutions of the Stormwater Maintenance Zones; and

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

WHEREAS, pursuant to such notice, on June 25, 2025 a hearing was held on said reports; and

WHEREAS, the Board of Directors of the San Diego County Flood Control District has heard and considered all objections and protest to said reports, and to the assessments 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 levy 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 the San Diego County Flood Control Act (Act) Section 17.5 and applicable District ordinances.

CCSF 05.10 (6/29/05)

APPROVED AS TO FORM AND LEGALITY
CLAUDIA G. SILVA, County Counsel
By: Thomas L. Bosworth, Senior Deputy County Counsel

CCSF 05.10 (6/29/05)

ON MOTION of Director Montgomery Steppe, seconded by Director Desmond, the above Resolution was passed and adopted by the Board of Directors of the San Diego County Flood Control District, State of California, on this 25th 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 Flood Control District, State of California.

ANDREW POTTER
Clerk of the Board of Directors

By: 
Janelly Valdivia, Deputy



Resolution No.: 25-073

Meeting Date: 06/25/2025 (FL01)



COUNTY OF SAN DIEGO

LAND USE AGENDA ITEM

BOARD OF SUPERVISORS

VACANT
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: June 25, 2025

08

TO: Board of Supervisors, San Diego County Fire Protection District Board of Directors, and Flood Control District Board of Directors

SUBJECT

PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT ZONES, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

OVERVIEW

Special districts are created by residents of a community to deliver specialized services that the local county or city does not provide. There are a variety of special districts, and each type is governed under different State laws. The County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District) use special districts as a funding mechanism to provide services, such as fire protection, flood control protection, private road, landscape maintenance, parks, emergency communication and paramedic services across the unincorporated region and in six cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and San Diego) in San Diego County.

These services are primarily funded by property owners through assessments or special taxes that are collected through annual property tax bills, reducing the cost to ratepayers by eliminating the administrative costs from annual billing and payment collection. District boundaries were established by voters at the time of formation or as a condition of development. The method for calculating how much each property owner pays per parcel varies based on the type of district and rules outlined within each ordinance adopted as the districts were formed. The most common method for calculating the rate per parcel is based on a variety of factors, including land use, parcel acreage, or use type (single-family or multi-family). The assessments or special taxes cannot exceed the maximum amount in the adopted ordinance without an additional vote of the community within the district's boundaries. At the time of formation, some of the ordinances included cost escalators, tied to a specific cost index, to allow special districts to increase the maximum rate each year to keep pace with inflation. The most commonly used cost indices are the Consumer Price Index (CPI) which measures the cost of consumer goods, and the Construction Cost Index (CCI) which measures the cost of construction materials and labor. There are a total of 74 districts included in this Board letter and proposed actions; of these, 10 are proposing rate increases.

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

Board of Supervisors Policy B-29 directs departments to recover full cost, to the extent legally possible, for services provided to agencies or individuals outside the County of San Diego organization under grants, contracts, or for which fees may be charged. Staff reviewed each district to determine if revenues were adequate for services or if rates should be increased or decreased based on the budget. Staff determined that the proposed rates for Fiscal Year (FY) 2025-26 are needed to fund services and to ensure compliance with Board Policy B-29. Rates are also necessary to maintain financial reserves to fund future services, facility repairs, improvements, or replacements. All proposed rates are in accordance with Articles XIII A-D of the California Constitution (Proposition 218 The Right to Vote on Taxes Act) as amended to date and are within the maximum rates set forth in each district's adopted ordinance; therefore, they do not require voter approval from affected property owners. Under Proposition 218, voters must approve special district formations and the maximum amount that can be collected from property owners.

Permanent Road Division Zones (County District)

Permanent Road Division (PRD) Zones are managed by the County Department of Public Works (DPW) in various unincorporated communities. Forty-nine PRD Zones levy property owner assessments or special taxes. The amount each parcel is charged is determined by factors such as the type of land use, parcel size, and the number of dwelling units, which is represented by "benefit units." Benefit units are used to quantify the specific level of benefit each parcel receives from the services. Rates will remain the same in 44 of the 49 PRD Zones that levy property owner assessments or special taxes. Three rate increases are being proposed to fund road resurfacing, culvert repairs, and future road replacements. Two PRDs will have a rate increase based on voter approval, and one of these PRDs (PRD 1016 – El Sereno Way) rate increase is due to a negative cash balance from prior road improvements that cost more than anticipated and that needs to be repaid to the County with interest. Three PRD Zones will have rate increases based on their approved cost escalators. The approved cost escalator for the three PRD Zones is the Los Angeles CCI, which measures construction labor and materials costs and is frequently used to account for inflation for construction projects in the San Diego region, as Los Angeles is the closest region to have a CCI for these zones. The five proposed annual rate increases for this upcoming Fiscal Year (FY) are:

1. PRD Zone 106 – Garrison Way is in the unincorporated community of El Cajon (District 2).
2. PRD Zone 117 – Legend Rock is in the unincorporated community of Hidden Meadows (District 5).
3. PRD Zone 133 – Ranch Creek Road is in the unincorporated community of Valley Center (District 5).
4. PRD Zone 1016 – El Sereno is in the unincorporated community of North County Metro (District 5).

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

5. PRD Zone 1017 – Kalbaugh/Haley/Toub Streets is in the unincorporated community of Ramona (District 2).

County Services Areas (County District)

1. There are nine County Services Areas (CSA) funded by assessments that are managed by multiple County departments based on the services provided. CSAs provide maintenance and operations for parks, landscaping, open space management, and emergency medical/paramedic services in multiple unincorporated communities and six incorporated cities (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and the City of San Diego). Rates will remain the same in six of the nine CSAs that levy assessments because current revenues can fully fund planned services. The approved cost escalator for CSAs is the San Diego CPI, which is based on a broad range of labor costs, goods, and services. Three rate increases are being proposed, which are based on the voter-approved San Diego CPI increase of 3.12%:
2. CSA 83A – San Dieguito Local Parks District is managed by the Department of Parks and Recreation and provides park amenities and services in the unincorporated community of 4S Ranch (District 2).
3. CSA 17 – San Dieguito Emergency Medical Services is managed by San Diego County Fire and provides services to the cities of Del Mar, Solana Beach, Encinitas, and the City of San Diego communities of Del Mar Heights, and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest (Districts 2 & 3).
4. CSA 26 Zone A – Cottonwood Village is managed by DPW and provides open space fire-fuel management and landscape maintenance services in the unincorporated community of Rancho San Diego (District 4).

San Diego County Fire Protection District (Fire District)

There are 12 zones in the San Diego County Fire Protection District funded by assessments or special taxes managed by San Diego County Fire that provide funds to supplement the cost of fire protection and emergency medical services across multiple unincorporated communities. Rates will remain the same in 11 of the 12 zones that levy assessments or special taxes because current revenues are adequate to fully fund services; in addition, there is no voter approved cost price escalator for these 11 zones. One rate increase is being proposed:

1. Fire District – Palomar Mountain provides services within the unincorporated community of Palomar Mountain (District 5).

Flood Control District Stormwater Maintenance Zones (Flood Control District)

There are three Stormwater Maintenance Zones (SMZ) and one CSA funded by assessments managed by the Flood Control District in DPW that provide maintenance of flood control facilities in multiple unincorporated communities. Rates will remain the same in two of the three SMZ's

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

and the one CSA zone that levies assessments because revenues can fully fund planned services. One rate increase is being proposed:

1. SMZ No. 4-4249-3-Lake Rancho Viejo is in the unincorporated community of Fallbrook (District 5).

This is a request for the Board of Supervisors to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2025-26.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

1. Find that the proposed activity is not a project subject to review under the California Environmental Quality Act (CEQA) pursuant to Section 15060(c)(3) because the activity is the establishment of government funding mechanisms without a commitment to any particular project which may result in a significant impact on the environment.
2. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF SAN DIEGO COUNTYWIDE PERMANENT ROAD DIVISION NO. 1000 ZONES, ADOPTING ASSESSMENTS AND SPECIAL TAXES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT A)
3. Adopt a Resolution entitled: 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 2025-26. (ATTACHMENT B)
4. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA CSA 136–SUNDANCE DETENTION BASIN, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT C)
5. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREAS NO. 26–RANCHO SAN DIEGO LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 128–SAN MIGUEL LOCAL PARK DISTRICT, COUNTY SERVICE AREA NO. 83, ZONE A–SAN DIEGUITO LOCAL PARK DISTRICT 4S RANCH, ADOPTING CHARGES AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT D)

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

6. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 135, ZONES B–DEL MAR, H–SOLANA BEACH, AND F–POWAY, ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT E)
7. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF SUPERVISORS ACTING AS THE GOVERNING BODY OF COUNTY SERVICE AREA NO. 17–SAN DIEGUITO EMERGENCY MEDICAL SERVICES DISTRICT, ADOPTING LEVIES AND CONFIRMING REPORTS RE: SPECIAL TAXES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT F)

Acting as the Board of Directors, San Diego County Fire Protection District:

1. Adopt a Resolution entitled: 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 2025-26. (ATTACHMENT G)

Acting as the Board of Directors, San Diego County Flood Control District:

1. Adopt a Resolution entitled: RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY FLOOD CONTROL DISTRICT ACTING AS THE GOVERNING BODY OF STORMWATER MAINTENANCE ZONES 3-4978-1 BLACKWOLF, 4-4249-3 LAKE RANCHO VIEJO, AND 3-5142-1 PONDEROSA, ADOPTING ASSESSMENTS AND CONFIRMING REPORTS RE: LEVIES TO BE COLLECTED ON THE TAX ROLL FOR FISCAL YEAR 2025-26. (ATTACHMENT H)

EQUITY IMPACT STATEMENT

Today's action continues the County of San Diego's commitment to providing programs and services that enhance our communities. Assessments and special taxes fund services that include fire protection, flood control protection, private road maintenance, landscaping, parks, emergency communication, and paramedic services which improve the health and safety of our local communities.

SUSTAINABILITY IMPACT STATEMENT

Today's action to confirm special district assessments supports economic stability, promotes the health and wellbeing of citizens, and provides equitable access to County of San Diego (County) services. Maintaining roads in a timely manner prevents more costly maintenance in the future, contributing to economic sustainability. Fire protection, flood control protection, emergency communication and paramedic services protect the health and wellbeing of citizens and their properties. County parks provide citizens with equitable access to outdoor recreation and nature opportunities. This action will help maintain a strong and resilient community.

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

FISCAL IMPACT

The proposed assessment revenues are included in Fiscal Year (FY) 2025-26 Operational Plan for the Departments of Public Works (DPW), Department of Parks and Recreation (DPR), Sheriff, San Diego County Fire (County Fire), San Diego County Flood Control District (Flood Control District), and the San Diego County Fire Protection District (Fire District). The proposed rate increases for a total of 10 special districts will result in increases in revenue from property owner assessments of \$430,830 in total for DPW, \$64,003 in total for County Fire, \$23,891 for DPR, and \$246,399 in total for the Fire District. There is no proposed change in rates for the remaining 64 special districts. The funding source is assessment levies on property owners within the identified districts. There will be no change in net General Fund cost and no additional staff years.

If the Board of Supervisors, acting on behalf of the County of San Diego and other independent districts, does not adopt the resolutions, the proposed assessments and special taxes cannot be placed on the tax rolls for FY 2025-26. Without the funds generated by assessments, services for flood control protection, private road maintenance, parks, and landscape services would be reduced, and maintenance would be suspended. Fund balance would be leveraged to fill the gap and maintain existing operations and service levels for public safety communications systems, structural fire protection, and emergency medical services, which would impact the funding available for working capital.

BUSINESS IMPACT STATEMENT

N/A

ADVISORY BOARD STATEMENT

N/A

BACKGROUND

Special districts are created by residents of a community to deliver specialized services that their local county or city does not provide. These districts vary in size, serving diverse areas, including both unincorporated areas of the County and include some incorporated cities. Each type of special district operates under different State laws. The County of San Diego (County), San Diego County Flood Control District (Flood Control District), and San Diego County Fire Protection District (Fire District) use special districts as a funding mechanism to provide services, such as fire protection, flood control protection, private road, landscape maintenance, parks, emergency communication, and paramedic services across the unincorporated region and six incorporated cities in San Diego County (Del Mar, Solana Beach, Encinitas, Santee, and portions of Poway and San Diego).

Services are primarily funded by property owners through assessments or special taxes that are collected through annual property tax bills, reducing the cost to ratepayers by eliminating the administrative costs from annual billing and payment collection. District boundaries were established by voters at the time of formation or as a condition of development. The method for calculating how much each parcel pays varies based on the type of district and ordinances adopted when the districts were formed. The most common methods are based on a variety of factors,

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

including land use, parcel acreage, or use type (single-family or multi-family), which are represented as benefit units. Benefit units are assigned to each parcel based on the factors adopted in the ordinance and used to quantify the specific level of benefit each parcel receives. At the time of formation, some of the ordinances included cost escalators, tied to a specific cost, to allow special districts to increase the maximum rate each year to keep pace with inflation. The most commonly used cost indices are the Consumer Price Index (CPI), which measures the cost of consumer goods, and the Construction Cost Index (CCI), which measures the cost of construction materials and labor. There are a total of 74 districts included in this board action; of these, 10 are proposing rate increases.

All proposed rates are in accordance with Articles XIII A-D of the California Constitution, (Proposition 218 The Right to Vote on Taxes Act) as amended to date and are within the maximum rates set forth in each district's adopted ordinance,¹ and therefore do not require voter approval from affected property owners. Under Proposition 218, which was approved by the California voters on November 6, 1996, voters must approve special district formations, the maximum amount that can be collected from property owners, and an increase in property-based fees above the rate approved by voters.

Board Policy B-29: *Fees, Grants, Revenue Contracts – Department Responsibility for Cost Recovery* (Board Policy B-29) directs all County departments to recover full cost, to the extent legally possible for services provided to agencies or individuals outside the County of San Diego organization under grants, contracts, or for which fees may be charged. This Policy ensures there are sufficient revenues to pay for services. District rates were reviewed to confirm if increases are needed or if rates could be reduced. Staff determined that the proposed rates for Fiscal Year (FY) 2025-26 are needed to fund costs of all services in accordance with Board Policy B-29. A list of all districts and proposed rates are included in Attachment I.

To levy the assessments or special taxes on the annual property tax bills, a public hearing is required to approve the rates. This item is to confirm FY 2025-26 levies for 74 special districts administered by the County, Fire District, and Flood Control District. Levies will be collected in the following Supervisorial Districts.

The following table shows the total number of special districts by type in each Supervisorial District.

District	Permanent Road Division	County Service Area	Fire Protection District	Stormwater Maintenance Zone	Totals
1	-	1	-	-	1
2	21	2	7	3	33
3	4	2	-	-	6

¹ https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=CONS&article=XIII%20D

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

District	Permanent Road Division	County Service Area	Fire Protection District	Stormwater Maintenance Zone	Totals
4	5	2	-	-	7
5	19	-	2	1	22
1 & 2	-	-	1	-	1
2 & 3	-	1	-	-	1
2 & 4	-	1	-	-	1
2 & 5	-	-	2	-	2
Total Districts	49	9	12	4	74
Total Parcels	5,872	113,508	9,260	513	

Department of Public Works Permanent Road Division Zones

Permanent Road Division Zones (PRD Zones) are special districts that provide private road maintenance services and are governed under Streets and Highways Code Section 1160, et seq. Prior to 1998, County Service Areas (CSAs) were used as a funding mechanism for property owners to pay for private road maintenance. The County’s PRD Program was approved by the Board of Supervisors (Board) on February 17, 1998 (20). On June 21, 2000 (18), the Board formed the Countywide PRD No. 1000, and each of the existing private road maintenance CSAs became separate zones within the countywide PRD. The County’s PRD Program is administered by the Department of Public Works (DPW) and provides maintenance of approximately 100 miles of private roads in multiple unincorporated communities. Regular road maintenance helps keep the overall repair costs down, protects the residents’ investments in their properties, and enhances road safety by providing maintained access to homes and the community.

Each PRD Zone is full cost recovery and does not receive County General Purpose Revenue. To maintain fiscal stability, DPW staff communicate annually with property owners to review road conditions, recommended maintenance plans, and prepare budgets. Most of the approved ordinances do not include a cost escalator index. If additional funding is needed, DPW conducts outreach to property owners through mailings and public meetings to discuss options for funding the recommended maintenance plans.

Rates will remain the same in 44 of the 49 PRD Zones that levy assessments or special taxes. Services include proactive maintenance including road resurfacing; road, culvert, and slope safety repairs; and future road replacement. The amount each parcel is charged is determined by factors such as the type of land use, parcel size, and the number of dwelling units (represented by “benefit units”). Staff are proposing four rate increases to fund multi-year maintenance plans and establish emergency reserves, and one rate increase to pay back a negative cash balance that stems from maintenance work performed in October 2024:

- 1. PRD Zone 106 – Garrison Way (District 2):** PRD Zone 106 – Garrison Way maintains 1.17 miles of road, includes 52 parcels, and is in the unincorporated community of El Cajon

SUBJECT: PUBLIC HEARING TO CONFIRM FISCAL YEAR 2025-26 LEVIES FOR PERMANENT ROAD DIVISION ZONES, COUNTY SERVICE AREAS AND ZONES, SAN DIEGO COUNTY FIRE PROTECTION DISTRICT, AND STORMWATER MAINTENANCE ZONES (DISTRICTS: ALL)

(District 2). The proposed annual assessment will increase from \$300 to \$500 per benefit unit based on a property owner-approved rate increase, with the average single-family residence assigned two benefit units or \$1,000 annually. The proposed rate will result in additional revenues of \$20,600 which will provide funding for planned road resurfacing and future road maintenance. The current revenues are insufficient to fund the maintenance and repairs identified and recommended by staff and supported by the community. Without additional revenue, maintenance will be suspended, leading to deteriorating road conditions and ultimately resulting in more costly repairs in the future.

2. **PRD Zone 117 – Legend Rock (District 5):** PRD Zone 117 – Legend Rock, maintains 1.75 miles of road, includes 112 parcels, and is in the unincorporated community of Hidden Meadows (District 5). The proposed maximum annual special tax will increase from \$1,730.28 to \$1,787.38 per parcel with a single-family residence charged \$1,787.38 annually. The increase is due to rising inflation, based on a 3.3% escalation in the Los Angeles CCI for 2024. The proposed rate will result in additional revenues of \$5,987.10 which will provide funding for planned road and culvert maintenance. Without the additional revenue, maintenance will be suspended, and road conditions will deteriorate which will result in future more costly repairs.
3. **PRD Zone 133 – Ranch Creek Road (District 5):** PRD Zone 133 – Ranch Creek Road maintains 0.71 miles of road, includes 25 parcels, and is in the unincorporated community of Valley Center (District 5). The proposed maximum annual assessment will increase from \$1,740.20 to \$1,797.63, with the average single-family residence assigned one and a quarter benefit unit, or \$2,247.04 annually. The increase is due to rising inflation, based on a 3.3% escalation in the Los Angeles CCI for 2024. The proposed rate will result in additional revenues of \$1,722.90 which will provide funding for planned road and culvert maintenance. Without the additional revenue, maintenance will be suspended, and road conditions will deteriorate which will result in future more costly repairs.
4. **PRD Zone 1016 – El Sereno Way (District 5):** PRD Zone 1016 – El Sereno Way maintains 0.16 miles of road, includes 21 parcels, is in the unincorporated community of North County Metro. The approved maximum assessment rate is \$3,661. The proposed rate will increase from \$500 to \$2,000 per benefit unit. All PRD properties in this Zone are assigned to one benefit unit. Ballots were mailed to all property owners in the PRD to vote on the rate increase, and the majority of returned ballots were in support of the \$2000 rate increase. The additional revenue is required due to a negative cash balance in the PRD fund. Road work completed for PRD 1016 in October 2024 consisted of chip and slurry seal of the entirety of PRD 1016. The road work completed cost \$102,642.12 due to the need to engage a new contractor mid-job. However, an amount previously identified by departmental staff as available for spending on road work was \$52,786.64. Since the necessary road work was completed by the contractor, County staff advanced funds to cover the shortfall. Completing work per the contract avoided additional road deterioration and prevented further increased construction costs that would have occurred. This avoided exposing the property owners to a higher maintenance cost than the amount advanced plus

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interest at the low pool rate that the County is able to access. The negative cash balance at the end of this fiscal year is estimated to be around \$29,000, accruing interest in the County pool rate. With the rate of \$2,000, the deficit will be repaid within one fiscal year.

5. **PRD Zone 1017 – Kalbaugh/Haley/Toub Streets (District 2):** PRD Zone 1017 – Kalbaugh/Haley/Toub Streets maintains 0.97 miles of road, includes 59 parcels, and is in the unincorporated community of Ramona (District 2). The proposed maximum assessment rate will increase from \$302.47 to \$312.45, with a single-family residence assigned two benefit units, or \$624.90 annually. The increase is due to rising inflation, based on a 3.3% escalation in the Los Angeles CCI for 2024. The proposed rate will result in additional revenues of \$1,187.62 which will provide funding for ongoing road maintenance. Without the additional revenue, maintenance will be suspended, and road conditions will deteriorate which will result in future more costly repairs.

County Service Areas and Stormwater Maintenance Zones (County District)

CSAs provide a variety of services including park and landscape maintenance, flood control/stormwater management facilities, emergency medical services, and regional emergency communication services. The CSAs were formed under Government Code Section 25210, et seq. or the predecessor Government Code to these sections.²

Department of Parks and Recreation (DPR) CSAs

DPR manages three CSAs that levy assessments to fund park operations and maintenance. The proposed annual assessment will remain at the current rate for CSA 26 in the unincorporated community of Rancho San Diego (District 2 & 4) and CSA 128 in the unincorporated community of Spring Valley (District 1). The CSAs are full cost recovery and do not receive County General Purpose Revenue. Rates will remain the same for two of the three CSAs because revenues can fully fund planned services. There is not an approved escalator index for the two districts; however, both have additional sources of revenue, including park user fees, which allow DPR to maintain service levels. Staff is proposing one CSA rate increase:

1. **CSA 83 San Dieguito Local Parks District Zone A (District 2):** CSA 83 San Dieguito Local Parks District Zone A, established in 2001, is located in the unincorporated community of 4S Ranch. The proposed maximum annual assessment rate will increase from \$154.49 to \$159.31 per single-family residence. The increase is due to rising inflation, based on a 3.12% escalation in the San Diego CPI for 2024, resulting in an increase less than the 5% maximum amount established by the ordinance. The additional revenue will

²Government Code Sections 25215.4 and 25215.5 authorize the collection of charges on the tax roll and Government Code Section 25210.3(d) authorizes the collection of charges on the tax roll for ordinances adopted prior to January 1, 2009. In 2009, the authority to collect CSA assessments on the tax roll was moved within the Government Code. Today's action includes assessments that are collected pursuant to ordinances that were adopted under former Government Codes but remain valid under Government Code Section 25210.3(d). The County has retained the reference to Sections 25215.66a and 25210.77a in the resolutions establishing the annual assessments to help explain the origin of the authority to collect on the tax roll.

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be used to fund increased costs for water utilities and staff. Without the additional revenue, maintenance will be suspended which will result in future more costly repairs.

Sheriff's Office CSAs (Districts 2 & 3)

CSA 135 has three zones that are managed by the Sheriff's Office that levy assessments to fund access to the 800 MHz Regional Communications system for public safety in the cities of Del Mar, Poway, and Solana Beach. The zones are full cost recovery and do not receive County General Purpose Revenue. There are no approved escalator indexes for the three CSAs. The proposed annual assessment will remain at the current rate and funding is adequate for services planned in FY 2025-26.

San Diego County Fire CSA

The San Diego County Emergency Medical Services Office in San Diego County Fire administers one CSA that levies assessments to fund emergency medical (paramedic) services in the cities of Del Mar, Solana Beach, Encinitas, the City of San Diego communities of Del Mar Heights and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest. The CSA is funded with property owner assessments and user transport fees and does not receive County General Purpose Revenue or other forms of ongoing revenue. Staff is proposing a rate increase in the CSA to fund increased contractor costs:

1. **CSA 17 – San Dieguito Emergency Medical Services (Districts 2 & 3):** CSA 17 – San Dieguito Emergency Medical Services, established in 1969, serves the cities of Del Mar, Solana Beach, Encinitas, the City of San Diego communities of Del Mar Heights and Del Mar Terrace, the unincorporated communities of Rancho Santa Fe, 4S Ranch, and a portion of Elfin Forest. The proposed maximum annual special tax will increase from \$38.08 to \$39.27 per single family residence. The increase is due to rising inflation, based on a 3.12% escalation in the San Diego CPI for 2024, which is the voter approved escalation index. Without the additional revenue, fund balance would be leveraged to continue services, which would impact funding available for working capital.

Department of Public Works CSAs

DPW manages two CSAs that levy assessments to fund open space fire-fuel management and landscape maintenance services. The CSAs are funded with property owner assessments and do not receive County General Purpose Revenue. Staff is proposing one CSA rate increase:

1. **CSA 26 Zone A – Cottonwood Village (District 4):** CSA 26 Zone A – Cottonwood Village (CSA 26A), established in 1980, is in the unincorporated community of Rancho San Diego. Property owner assessments fund open space fire-fuel management and landscape maintenance services. The proposed FY 2025-26 rate will increase from \$116.26 to \$119.89, with the average single-family residence assigned one benefit unit or \$119.89 annually. The formation document of CSA 26A allows for the annual assessment rate to be increased within the voter-approved maximum rate of \$200. The increase is due to rising inflation, based on a 3.12% escalation in the San Diego CPI for 2024. The additional

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revenue will be used to fund fire-break services and maintain current service levels. Without the additional revenue, any available fund balance would be leveraged to cover emergency non-routine and limited routine services, which would impact funding available for working capital, and could result in suspended maintenance and reduced services.

San Diego County Fire Protection District (Fire District)

The Fire District provides comprehensive fire protection and emergency medical services across 1.5 million acres to over 40 unincorporated communities through 39 fire stations and over 500 first responders. The Fire District manages 12 zones that collect special assessments for structural fire protection and emergency medical services. The zones are full cost recovery and additional fire protection services are provided within the Fire Districts through a General Purpose Revenue funded contract with the California Department of Forestry and Fire Protection (CAL FIRE). The proposed annual assessment will remain at the current rate for 11 of the service zones because they do not include a voter approved escalator. Staff is proposing one rate increase:

1. **Fire District – Palomar Mountain (District 5):** Fire District–Palomar Mountain, established by voters in 2004 serves the unincorporated community of Palomar Mountain. The proposed maximum annual special tax will increase from \$180.88 to \$186.31 per single-family residence. The increase is due to rising inflation, based on a 3.12% escalation in the San Diego CPI index for 2024, resulting in an increase of 3%, the maximum amount established by the ordinance. The additional revenue will be used to maintain service levels and includes funding for firefighting personnel and fire protection equipment and apparatus. Without the additional revenue, fund balance would be leveraged to fill the gap and maintain existing operations and service levels, which would impact funding available for working capital, and could result in suspended equipment purchases and reduced services.

San Diego County Flood Control District (Flood Control District)

The San Diego County Flood Control District (Flood Control District) maintains one CSA and three Stormwater Maintenance Zones (SMZs)³ that fund the maintenance of flood control facilities and water quality detention basins. The CSA and SMZs are funded with property owner assessments and do not receive County General Purpose Revenue. The proposed FY 2025-26 annual assessment will remain at the current rates for two of the three SMZs and the one CSA as revenues can fully fund planned services in. Funding is adequate for services planned in FY 2025-26. Staff is proposing one rate increase:

1. **Lake Rancho Viejo SMZ (District 5):** The Lake Rancho Viejo SMZ, established in 2006, is in the unincorporated community of Fallbrook. The proposed special tax will increase from \$405.65 to \$411.45 per single-family residence. The increase is based on a 1.43% escalation in the Los Angeles Construction Cost Index (CCI) from September 2023 to September 2024. The additional revenue will be used to provide funding for planned stormwater facility maintenance and operations. Without the additional revenue, services will be reduced, and maintenance will be suspended which will result in future more costly repairs and maintenance.

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Special Districts Not Included in Today's Action

There are 18 PRD Zones administered by DPW and two CSAs administered by DPR that do not currently levy assessments or special taxes. These special districts are funded with a portion of annual countywide property tax revenues that was allocated by formula to special districts as a result of Proposition 13 (1978) and subsequent legislation, including Assembly Bill 8 (1979)³. The revenue these PRD Zones and CSAs receive is adequate for services planned in FY 2025-26.

This is a request for the Board to adopt resolutions to confirm assessments and special taxes and authorize levies for the 74 special districts administered by the County, the Flood Control District, and the Fire District. Upon adoption, the assessments and special taxes will be placed on the tax roll for FY 2025-26. These actions are discretionary after consideration of public testimony.

ENVIRONMENTAL STATEMENT

Section 15060(c)(3) of the California Environmental Quality Act (CEQA) Guidelines provides that activities defined in CEQA Guidelines Section 15378 are not projects subject to CEQA review. Section 15378(b)(4) provides that the creation of government funding mechanisms that do not involve a commitment to a project that may have a significant impact on the environment are not projects subject to CEQA review. The proposed activity consists of the confirmation and approval of annual levies for the purpose of providing a variety of services such as road maintenance, park and landscape maintenance, fire protection, flood control/stormwater management facilities, emergency medical services, and regional emergency communication services. The activity includes funding of ongoing operations without a commitment to a specific project and hence is not a project subject to CEQA review.

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

Today's proposed actions to confirm levies to be placed on the tax rolls support the Community and Sustainability Initiatives in the County of San Diego's (County) 2025-2030 Strategic Plan by providing funding to maintain fiscal stability of the Permanent Road Division Zones, County Service Areas and Zones, Fire Protection District Zones, and Stormwater Maintenance Zones. Services funded through special districts enhance the safety of our communities and increase the well-being of County residents and visitors.

Respectfully submitted,



DAHVIA LYNCH

Deputy Chief Administrative Officer

³ Prop 8 allocation information: <https://www.sandiegocounty.gov/auditor/pdf/apportionment101.pdf>

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ATTACHMENT(S)

- A. Resolution of the Board of Supervisors, Acting as the Governing Body of San Diego Countywide Permanent Road Division No. 1000 Zones, Adopting Assessments and Special Taxes and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2025-26
- B. 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 2025-26
- C. Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area CSA 136–Sundance Detention Basin, Adopting Assessments and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2025-26
- D. Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Areas No. 26–Rancho San Diego Local Park District, County Service Area No. 128–San Miguel Local Park District, County Service Area No. 83, Zone A–San Dieguito Local Park District 4S Ranch, Adopting Charges and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2025-26
- E. Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area No. 135, Zones B–Del Mar, H–Solana Beach, and F–Poway, Adopting Levies and Confirming Reports Re: Special Taxes to be Collected on the Tax Roll for Fiscal Year 2025-26
- F. Resolution of the Board of Supervisors, Acting as the Governing Body of County Service Area No. 17–San Dieguito Emergency Medical Services District, Adopting Levies and Confirming Reports Re: Special Taxes to be Collected on the Tax Roll for Fiscal Year 2025-26
- G. 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 2025-26
- H. Resolution of the Board of Directors of the San Diego County Flood Control District Acting as the Governing Body of Stormwater Maintenance Zones 3-4978-1 Blackwolf, 4-4249-3 Lake Rancho Viejo, and 3-5142-1, Ponderosa, Adopting Assessments and Confirming Reports Re: Levies to be Collected on the Tax Roll for Fiscal Year 2025-26
- I. Fiscal Year 2025-26 Rate Table for Permanent Road Division Zones, County Service Areas and Zones, and Stormwater Maintenance Zones