

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
SAN DIEGO ACTING AS THE GOVERNING BODY OF COMMUNITY  
FACILITIES DISTRICT NO. 2022-01 (PIPER OTAY PRESERVE  
MAINTENANCE) AUTHORIZING THE LEVY OF SPECIAL TAXES FOR  
FISCAL YEAR 2026-27**

WHEREAS, pursuant to the Mello-Roos Community Facilities Act of 1982 (“Mello-Roos Act”), the Board is authorized to levy special taxes for the purpose of financing ongoing operations and maintenance of the regional sports park complex, staging area and park trails, onsite and offsite open space, and detention basins within the Community Facilities District (CFD) 2022-01;

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

WHEREAS, the Department of Parks and Recreation has prepared a written report for CFD No. 2022-01 describing each parcel of real property receiving said services and the amount of special tax for each parcel for Fiscal Year 2026-27, computed in conformity with the procedures set forth in, and levies prescribed by, the applicable RMA, ordinances and resolutions of the CFD;

WHEREAS, such reports were prepared and are on file in the Department of Parks and Recreation office.

NOW, THEREFORE, IT IS HEREBY RESOLVED that, in accordance with the Mello-Roos Act, there is hereby levied upon the parcels of land within CFD No. 2022-01, special taxes for Fiscal Year 2026-27 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 2026-27, County of San Diego, Community Facilities District 2022-01” on file in the Department of Parks and Recreation.

APPROVED AS TO FORM AND LEGALITY  
DAMON M. BROWN, COUNTY COUNSEL  
BY: Justin Crumley, Supervising Deputy County Counsel