

**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 2026-27**

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 2026-27, 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, IT IS HEREBY RESOLVED 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 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, 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  
DAMON M. BROWN, COUNTY COUNSEL  
BY: Justin Crumley, Supervising Deputy County Counsel