

Resolution No:

Date:

**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 2026-27**

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 25210.66a 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 25210.66a 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 2026-27 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 Office, 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 2026-27, 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 Office Wireless Services Division, filed with the Clerk of the Board, and Notice of Hearing thereon given as required by law; and

WHEREAS, pursuant to such notice, on June 24, 2026, a hearing was held on said reports; and

ATTACHMENT E

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.

PASSED AND ADOPTED by the Board of Supervisors of the County of San Diego, State of California, this 24th day of June 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED AS TO FORM AND LEGALITY

DAMON M. BROWN, County Counsel

By: Thomas L. Bosworth, Supervising Senior Deputy

CCSF 87.04 (6/7/01)