

Ordinance No.

Meeting Date ____

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. 13A – PALA MESA ZONE A AND REPEALING ORDINANCE NO. 9171 ESTABLISHING ASSESSMENTS IN THE PRD

The Board of Supervisors of the County of San Diego, acting on behalf of Permanent Road Division No. 1000, Zone 13A–Pala Mesa Zone A hereby ordains as follows:

Section 1. Purpose. In accordance with a petition received from property owners within Permanent Road Division No. 1000, Zone No. 13A–Pala Mesa Zone A ("Pala Mesa Zone A") and State law, the Board conducted a election for the imposition of a special tax for Pala Mesa Zone A. The amount of the special tax petitioned for is detailed in a special tax report dated April 9, 2026 ("Special Tax Report") on file with the Department of Public Works, County of San Diego. The special tax was approved by at least two-thirds of the votes cast by the registered voters within Pala Mesa Zone A in accordance with Article XIII C, Section 4, of the California Constitution and the Permanent Road Division Law, Streets and Highways Code Section 1160 *et seq.*, all as more particularly detailed in the Certificate of Election Results filed by the Clerk of the Board in relation to this matter. This ordinance shall establish the special tax to be collected from property owners in Pala Mesa Zone A. The special tax shall replace the assessment previously collected in Pala Mesa Zone A pursuant to Ordinance No. 9171 providing a procedure for fixing and collecting charges on the tax roll for road services provided by San Diego Countywide Permanent Road Division No. 1000, Zone No 13A – Pala Mesa Zone A. Ordinance No. 9171 is repealed by this Ordinance.

Section 2. Repeal of Prior Ordinance and Fixing the New Special Tax. Effective Fiscal Year 2027–28, Ordinance No. 9171, which provided a procedure for fixing and collecting charges on the tax roll for road services within San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa Zone A, is hereby repealed. Beginning in Fiscal Year 2027–28, and annually thereafter, a maximum special tax is hereby levied on each parcel of taxable property within Pala Mesa Zone A in accordance with the approved Special Tax Report, as follows: up to \$1,786.00 per developed parcel and \$893.00 per undeveloped parcel per year, subject to adjustment for inflation. The adjustment for inflation is based on the positive annual percentage increase in the Los Angeles Construction Cost Index (LACCI) as published by Engineering News Record, or a comparable Southern California construction cost index if LACCI becomes unavailable, with a minimum annual percentage change of zero percent (0%) and a maximum annual increase of five percent (5%) per fiscal year. Such charges shall be reviewed by staff annually and shall be fixed substantially by the following procedure:

- (a) A budget shall be proposed for the fiscal year specifying amounts required to provide the required level of services proposed to be funded by the special taxes.

- (b) The fund balance, revenues to be obtained from a source other than the special tax authorized by this Ordinance, shall be deducted from the amount of the proposed budget.
- (c) Each taxable property as identified in the Special Tax Report, whether developed or undeveloped, shall be assigned one Equivalent Taxable Unit (ETU). The budget less any available fund balance shall be divided by the total number of ETUs to develop the charge fixed to each taxable parcel.
- (d) The special tax per parcel shall be fixed by the Board by resolution or ordinance each year. In the event that the amount is not fixed in a given year, the amount established for the previous year shall be imposed. Notwithstanding the foregoing, this Ordinance shall be deemed to establish special taxes for Fiscal Year 2027-28 and such special taxes are hereby levied at the rate of \$1,786.00 per developed parcel and \$893.00 per undeveloped parcel as specified in the Special Tax Report with said Report constituting the report required by Section 4 below.

Section 3. Use of Special Taxes. Revenue from the special tax shall be used to establish a contingency reserve, pay for road repairs, and provide for administration and ongoing maintenance of roads within Pala Mesa Zone A. Maintenance shall include improvement and construction activities when necessary for the maintenance of the roads and ongoing administrative costs.

Section 4. Preparation of Report, Hearing, and Transmission to Auditor.

- (a) Once a year the Board shall cause to be prepared a written report which shall contain a description of each parcel of real property subject to the special tax computed in accordance with this Ordinance authorizing collection of the special tax on the tax roll. Such report shall be filed with the Clerk of the Board of Supervisors.
- (b) Upon filing such report, the Clerk shall fix a time, date, and place for hearing thereon and for filing objections or protests thereto. The Clerk shall publish notice of such hearing as set provided in Government Code Section 6066, prior to the date set for hearing, in a newspaper of general circulation printed and published in the County.
- (c) At the time, date, and place stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report and may continue the hearing from time to time. Upon conclusion of the hearing, the Board may adopt, review, change, reduce or modify the special tax to be imposed on any parcel and shall make its

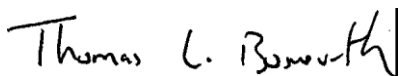
determination upon the special tax and confirm the report, as modified, by resolution or ordinance. Any increase of a special tax beyond the maximum amount approved by the voters, will be subject to voter approval in accordance with Article XIIC and the Permanent Road Division Law, Streets and Highways Code Section 1160 *et seq.* The report shall be transmitted to the Auditor no later than August 10 of the fiscal year in which charges shall apply.

- (d) Special taxes set forth in the report, as confirmed, shall appear as a separate item on the tax bill. The special taxes shall be collected at the same time and in the same manner as ordinary County ad valorem property taxes and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for such taxes. All laws applicable to the levy, collection, and enforcement of County ad valorem property taxes shall be applicable to such special taxes.

Section 5. Severability. If for any reason, any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within Pala Mesa Zone A, by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within Pala Mesa Zone A shall not be affected.

Section 6. Effective Date. This Ordinance shall take effect and be in force beginning in Fiscal Year 2027–28, consistent with the implementation of the approved Special Tax. The Ordinance shall not become operative upon adoption but shall instead take effect at the start of Fiscal Year 2027–28, at which time its provisions, including the levy of the special tax, shall be fully enforceable.

APPROVED AS TO FORM AND LEGALITY



Thomas L. Bosworth, Sr. Deputy

APPROVED AS TO FORM AND LEGALITY
DAMON M. BROWN, County Counsel
By: Thomas L. Bosworth, Senior Deputy County Counsel