

Meeting Date: June 24, 2026 (06)
Resolution No.: 26-071

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO CALLING FOR A SPECIAL ELECTION WITHIN PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B – HARRIS ANNEX, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA FOR THE PURPOSE OF IMPOSITION OF A SPECIAL TAX FOR ROAD MAINTENANCE SERVICES AND ORDERING SAID SPECIAL ELECTION TO BE CONSOLIDATED WITH THE NOVEMBER 3, 2026 GENERAL ELECTION

WHEREAS, the Board of Supervisors (the "Board") of the County of San Diego (the "County"), on March 20, 1979 (50), Approved Formation of CSA 9B – Harris Annex pursuant to the provisions of the County Service Area Law, Chapter 2.2 (commencing with Section 25210.1) of Part 2, Division 2 of Title 3 of the Government Code; and

WHEREAS, On June 21, 2000 (18), the Board adopted a resolution ordering the dissolution of County Service Areas and Established Permanent Road Division Zones of Benefit and transferred responsibilities of the Community Services Areas and their zones to Countywide Permanent Road Division No. 1000 (a successor agency) as zones of benefit and adopted an ORDINANCE NO. 9165 (NEW SERIES) PROVIDING A PROCEDURE FOR FIXING AND COLLECTING CHARGES ON THE TAX ROLL FOR SERVICES AND CONTINUING IN EFFECT THE PREVIOUSLY APPROVED MAXIMUM CHARGE WITHIN SAN DIEGO COUNTYWIDE PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 9B – HARRIS ANNEX ("PRD Zone"); and

WHEREAS, pursuant to provisions of the Permanent Road Division Law (Streets and Highways Code Sections 1160 through 1197), in particular Section 1170, the property owners are allowed to petition the Board for a special tax to provide road maintenance; and

WHEREAS, following a community outreach event conducted by the Department of Public Works on July 2, 2025, the Road Committee elected to pursue a special tax assessment within the PRD Zone; and

WHEREAS, Elections Code section 9140 authorizes the Board of Supervisors to submit to the voters, without a petition, an ordinance for the repeal, amendment or enactment of any ordinance, to be voted on at any succeeding regular or special election; and

WHEREAS, Government Code section 53724 requires that elections involving special taxes be consolidated with a statewide primary election, a statewide general election, a regularly scheduled local election at which all of the electors of the local government or district are entitled to vote, or other election date permitted by law; and

WHEREAS, in order to proceed with the levy of the special tax, the matter must be submitted to an election of the qualified electors of the PRD Zone pursuant to Section 1173 of the Streets and Highways Code, as provided in the form of special election ballot and by this reference incorporated herein; and

WHEREAS, Section 4 of Article XIII A of the California Constitution requires the voters within the PRD Zone to approve by two-thirds of the votes cast, any special tax before the special tax may be imposed, extended or increased within said PRD Zone; and

WHEREAS, The Board of Supervisors desires to submit to the registered voters of Permanent Road Division No. 1000, Zone No. 9B – Harris Annex the question of whether a special tax for road maintenance shall be approved and levied within the PRD Zone; and

WHEREAS, The Board of Supervisors intends to levy the special taxes authorized by this ballot measure only in the event that two-thirds of the votes cast by the qualified voters within the PRD Zone, voting on said special tax ballot measure for road maintenance, approve said measure.

NOW, THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED by the Board of Supervisors of San Diego County as follows:

Section 1. The above recitals are true and correct, and the Board so finds and determines.

Section 2. The Board proposes to levy parcel charges within the PRD Zone pursuant to Streets and Highways Code Sections 1173 and 1179. These charges constitute special tax within the meaning of Article XIII C, Section 4, of the California Constitution.

Section 3. The services proposed to be provided within the PRD Zone are road maintenance and improvement or construction work necessary for ongoing maintenance or any one or combination thereof.

Section 4. A special tax report is on file with the Department of Public Works.

Section 5. Pursuant to Elections Code sections 9140 and 12001 and Government Code section 53724, the Board of Supervisors hereby calls and orders an election to be conducted in the Permanent Road Division No. 1000, Zone No. 9B – Harris Annex and be consolidated with the November 3, 2026 Gubernatorial General Election, for the purpose of submitting the proposed Ordinance, attached as Exhibit A and incorporated herein by reference to the registered voters of said PRD Zone. The Registrar of Voters of the County of San Diego is hereby ordered and directed to cause to be printed upon the official ballot to be used at said election the following question:

Ballot Measure: Shall the County of San Diego, beginning Fiscal Year 2027-28 and annually thereafter, levy a special tax of up to \$1,000 per developed / \$375 per undeveloped parcel within Permanent Road Division No. 1000, Zone No. 9B – Harris Annex, replacing the existing assessment? The tax may be adjusted by up to 5% annually based on the Los Angeles Construction Cost Index or a comparable Southern California index and remain until modified or dissolved by law.

- ☐ Tax-YES
- ☐ Tax-NO

Section 6. The Registrar of Voters is hereby designated as the official to conduct the special election pursuant to the Permanent Road Division Law and California Elections Code Sections 307 and 320 and the following provisions:

a) The special election shall be held and conducted, and the votes canvassed and the returns made, and the results determined, as provided herein; and in all particulars not prescribed by this Resolution the special election shall be held and conducted and the votes received and canvassed in the manner provided by law for the holding of special elections consistent with the Permanent Road Division Law.

b) In accordance with Streets and Highways Code Section 1176, there shall be a single precinct consisting of the area within the PRD Zone. The Registrar of Voters is designated as judge for the precinct and delegated the authority to appoint up to two additional judges to conduct the election. In the absence of the designation of additional judges, the Registrar of Voters shall be deemed to act on behalf of the three Judge panel. The special election shall be consolidated with the November 3, 2026 Gubernatorial General Election.

c) Each voter desiring to vote in favor of the special tax to be submitted at the special election shall mark a cross (x) or similar mark in the blank space next to the word “TAX-YES” on the ballot to the right of the proposition; and each voter desiring to vote against the proposition shall mark a cross (x) or similar mark in the blank space next to the word “TAX-NO” on the ballot to the right of the proposition. The cross (x) or similar mark may be marked with either pen or pencil.

d) The Registrar of Voters shall canvass the returns of the special election, report the returns, and certify the results within 30 days of the election as required by Election Code section 15372. The Registrar of Voters will request the County of San Diego Board of Supervisors declare the results of this special election at their meeting to be held on December 8, 2026, at 9 a.m., in Room 310, County Administration Center, 1600 Pacific Highway, San Diego, California.

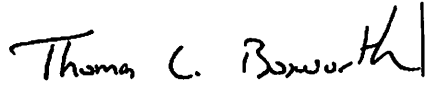
e) The Director of the Department of Public Works shall provide notice of the election in accordance with Streets and Highways Code Section 1174 and mailed notice in accordance with Government Code Section 54930.

f) The Board may thereupon declare the results of the special election, and shall cause to be included in its minutes a statement of the results of the special election as ascertained by the canvass.

Section 7. This resolution shall take effect immediately upon its adoption.

Section 8. The Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original resolutions.

APPROVED AS TO FORM AND LEGALITY
DAMON M. BROWN, County Counsel



Thomas L. Bosworth, Sr. Deputy

ON MOTION of Supervisor Desmond, seconded by Supervisor Montgomery Steppe, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 24th day of June 2026, by the following vote:

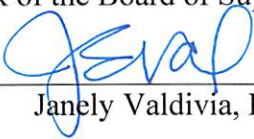
AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

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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: 
Janelly Valdivia, Deputy



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