

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN DIEGO COUNTY CITRUS PEST CONTROL DISTRICT ORDERING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2026-27

The Board of Directors (the "Board") of the San Diego County Citrus Pest Control District (the "District") does resolve as follows:

WHEREAS, the Board has, by previous Resolution approved the final budget and assessment rate per Citrus Acre for the fiscal year commencing July 1, 2026, and ending June 30, 2027; pursuant to the provisions of the statute governing the District (the "Statute") to pay the costs and expenses of a citrus pest management program to eradicate, remove, or prevent the spread of each-and-every citrus pest within the District; and,

WHEREAS, the Board desires to levy and collect assessments against parcels of land within the District for the fiscal year commencing July 1, 2026, and ending June 30, 2027, to pay the costs and expenses of the citrus pest management program; and,

WHEREAS, the assessments are in compliance with all laws pertaining to the levy of assessments for pest control services, and the assessments are levied without regard to property valuation, and the assessments are in compliance with the provisions of Proposition 218;

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD FOR THE DISTRICT, AS FOLLOWS:

Section 1 Following notice duly given, the Board has held a full and fair Public Hearing regarding its Resolution Approving the Final Rate per Citrus Acre, and considered all oral and written statements, protests and communications made or filed by interested persons.

Section 2 Based upon its review (and amendments, as applicable) of the Final Budget, a copy of which has been presented to the Board and which has been filed with the Treasurer of the Board, the Board hereby finds and determines that:

- a. The proportionate special benefit derived by each assessable parcel from the citrus pest management program has been determined in relationship to the entirety of the cost of such citrus pest management program.
- b. The assessments do not exceed the reasonable cost of the proportional special benefit conferred on each parcel.
- c. Only special benefits have been assessed.
- d. Publicly owned parcels within the District that derive special benefit from the citrus pest management program have been assessed for such special benefit.
- e. The assessments for the District for the 2026-27 fiscal year are hereby confirmed and levied upon the respective lots or parcels within the District.
- f. The assessments are levied without regard to property valuation.

Section 3 The budget and assessment as presented to the Board and on file in the office of the General Manager of the District are hereby confirmed as filed.

Section 4 The Board hereby orders the citrus pest management program to be carried out pursuant to the Statute,

Section 5 The County Auditor of the County of San Diego shall enter on the County Assessment Roll opposite each parcel of land the amount of assessment levy, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the District.

Section 6 The General Manager shall deposit all money representing assessments collected by the County of San Diego for the District to the credit of a fund for the District, and such money shall be expended only for the citrus pest management program.

Section 7 The adoption of this Resolution constitutes the District assessment levy for the fiscal year commencing July 1, 2026, and ending June 30, 2027.

Section 8 The Secretary/Treasurer of the Board is hereby authorized and directed to file the assessment levy with the County Auditor upon adoption of this Resolution.

Section 9 A certified copy of the levy shall be filed in the office of the General Manager and open for public inspection.

PASSED, APPROVED AND ADOPTED this 2nd day of July 2026.

AYES: 3 *G. Kamini, T. Lyall, W. Lyall* *Barbara Lyall*

NOES: 0
Chairman

ABSTAIN: *0*

ABSENT: 1 *L. Parrya* *[Signature]*
Secretary / Treasurer

STATE OF CALIFORNIA)

COUNTY OF SAN DIEGO) SS.

SAN DIEGO COUNTY CITRUS PEST CONTROL DISTRICT)