



County of San Diego

Permanent Road Division No. 1000

Zone No. 13A - Pala Mesa

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Special Tax Report



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Table of Contents

Special Tax Report	3
Introduction	3
Background	3
Legal Authority	4
Project Description and Estimated Project Costs	5
Rate and Method of Apportionment of Special Tax	7
Description of PRD 13A Boundaries	8
Exhibit A – Rate and Method of Apportionment of Special Tax	9
A. Definitions	9
B. Property Classification and Maximum Special Tax Rates	11
C. Annual Adjustment of Maximum Special Tax	13
D. Determination of the Annual Special Tax	13
E. Prepayment of the Special Tax	13
F. Collection of the Special Tax	13
G. Duration of the Special Tax	14
H. Accountability	14
I. Appeals and Interpretation Procedure	14
Exhibit B – Map of PRD 13A Boundaries	15
Exhibit C – Preliminary Special Tax Roll	17

Special Tax Report

Introduction

This Special Tax Report ("Report") has been prepared for the County of San Diego Department of Public Works pursuant to the Permanent Road Division Law, Article 3, Permanent Road Divisions [Sections 1160–1197] of Chapter 2 of Division 4 of the California Streets and Highways Code. The purpose of this Report is to present the following information to the Board of Supervisors ("Board") and to the registered voters within Permanent Road Division No. 1000, Zone No. 13A - Pala Mesa ("PRD 13A" or "District"):

- Describe the services to be funded by the proposed special tax;
- Provide an estimate of the fair and reasonable cost of the services and incidental expenses;
- Present the proposed Rate and Method of Apportionment of the Special Tax; and
- Describe the boundaries of the District.

Three exhibits are attached to this Report. Exhibit A details the Rate and Method of Apportionment of the proposed Special Tax. Exhibit B shows the proposed boundaries of PRD 13A. Exhibit C presents the Preliminary Special Tax Roll.

Background

The County of San Diego ("County") manages the maintenance of legacy "private" roads throughout its unincorporated areas through 67 Permanent Road Divisions ("PRDs"), two County Service Area ("CSAs"), and the Streetlighting District. Permanent Road Division No. 1000, Zone No. 13A - Pala Mesa, was originally formed in 1968 and encompasses approximately 5.77 miles of roadway and 42 drainage culverts in the Fallbrook community.

PRD 13A is currently funded through two primary sources: (1) property owner assessments levied at approximately \$50.00 per benefit unit, generating approximately \$51,269 per year; and (2) a share of Countywide ad valorem property tax revenue of approximately \$102,000 for fiscal year 2024-25, to which PRD 13A is entitled as a pre-Proposition 13 District. Total annual revenue is approximately \$158,000, as of February

2026, an amount that falls well short of what is needed to address the District's deferred maintenance and capital improvement needs.

Maintenance and repair costs have increased over time due to inflation and rising construction and material costs. Current funding levels are not sufficient to support routine maintenance, necessary repairs, and a reserve for unexpected expenses. Without a stable annual funding source, PRD 13A will be unable to address the backlog of deferred maintenance, and roadway conditions are expected to continue to decline, affecting the safety and access of property owners within the District. The proposed special tax is intended to provide a stable, long-term funding source sufficient to address the deferred rehabilitation backlog and sustain ongoing road and culvert maintenance within PRD 13A.

On June 30, 2025, the County Department of Public Works held two public meetings for property owners within PRD 13A to present the reassessment process, available funding options, and proposed next steps. The meeting provided general information about PRD 13A's funding challenges and potential future pathways but did not result in a determination to pursue a special tax.

On February 2, 2026, an informal survey was mailed to 355 property owners within PRD 13A to gauge community support for a potential special tax of approximately \$2,000 per year. Staff received 138 responses, with 91 property owners (67%) indicating they would vote yes on an increased rate of around \$2,000 per property per year. Based on this level of demonstrated support, staff proceeded with developing and pursuing a special tax election to determine whether the community wished to formally adopt the new funding mechanism.

Legal Authority

Permanent Road Division Law

The County's PRD special taxes are authorized in accordance with Article 3, Permanent Road Divisions [Sections 1160–1197], also known as the Permanent Road Division Law, which is in Chapter 2 of Division 4 of the California Streets and Highways Code. This code section explicitly permits the generation of funding for the "construction, improvement, or maintenance" of roads.

Permanent Road Division Law empowers public agencies to collect special taxes and/or benefit assessments. Special taxes may be levied pursuant to Section 1178 of the

California Streets and Highways Code upon two-thirds approval of registered voters within the division. In addition, Section 1179.5 provides that “In lieu of, or in addition to, any special tax levied pursuant to Section 1178, the board may fix and collect parcel charges for any permanent road division pursuant to the assessment ballot procedures in Section 53753 of the Government Code.”

Proposition 218 Compliance

Since 1996, any new rate increase within a PRD must comply with the procedures set forth in Proposition 218 (Articles XIIC and XIID of the California Constitution). Proposition 218 differentiates between benefit assessments and special taxes, and outlines strict approval procedures for each category. For a special tax, approval requires a two-thirds supermajority of registered voters within the PRD who cast ballots in the election. The vote calculation is tallied by the number of ballots returned, not the total number mailed.

Unlike a benefit assessment, a special tax does not need to be proportional to the benefit received by each parcel. A special tax can be applied uniformly to all properties in the PRD, or it can be variable based on factors chosen by the community, such as land use designation or parcel size.

Project Description and Estimated Project Costs

Project Description

The proposed special tax for PRD 13A will finance the maintenance, rehabilitation, and improvement of the roads and drainage culverts identified below. Authorized services include road and culvert maintenance and repair, capital improvement and rehabilitation of roadway infrastructure, and administration of the PRD.

Road	Approximate Miles	Culverts
Pala Mesa Drive	0.56	4
Wilt Road	2.41	20

Citrus Drive	0.48	4
Sumac Road	1.02	6
Sage Road	1.02	7
Brodea Lane	0.29	1
Total	5.77	42

*Segment lengths derived from boundary map; additional unmapped segments exist. Total road mileage per County records is 5.77 miles. Figures pending confirmation from County engineering records.

Estimated Project Cost

In 2021, County engineers estimated that approximately \$5,170,000 in roadway rehabilitation was needed within PRD 13A, including over \$3,500,000 for repair of more than five miles of existing roads and approximately \$1,500,000 for culvert repairs and ongoing maintenance. The current available fund balance was approximately \$100,000, which is significantly short of what is needed to address the backlog of deferred repairs threatening the safety and accessibility of the private roads within PRD 13A.

The County is proposing a pay-as-you-go approach for funding capital improvements and road maintenance, supported by the annual special tax. Accounting for inflation (estimated at 20%) and incidental costs (10%), the inflation-adjusted total project cost is estimated at approximately \$6,824,400. Over a 10-year pay-as-you-go period, this equates to an annual gross funding requirement of approximately \$682,440.

PRD 13A receives approximately \$102,000 annually in ad valorem property tax revenue as a pre-Proposition 13 PRD. This existing revenue is applied as an offset to the special tax requirement, resulting in a net annual special tax requirement of approximately \$580,440 for the Base Year. The existing property owner paid assessment of approximately \$50.00 per benefit unit will be repealed and replaced upon voter approval of the proposed special tax.

Based on the existing development in PRD 13A, which consists of 305 parcels of Developed Property and 40 parcels of Undeveloped Property (as defined in Exhibit A herein), the FY 2026-27 maximum special tax that may be levied against all taxable property in PRD 13A is equal to \$580,440. The proposed special tax will fund road and culvert maintenance, capital rehabilitation, and administration of PRD 13A, with a portion set aside as a contingency reserve for emergency repairs.

The District's existing fund balance and ongoing ad valorem property tax revenue will supplement special tax proceeds to address any remaining annual shortfall.

Rate and Method of Apportionment of Special Tax

The proposed special tax within PRD 13A will be levied according to the formulas and provisions outlined in the Rate and Method of Apportionment of Special Tax (the "RMA") provided in Exhibit A. Below is an overview of the structure and administration procedures of the proposed special tax.

Base Year Maximum Special Tax Rates

The proposed maximum special tax rates for the Base Year (FY 2026-27) are as follows:

Property Classification	Number of Parcels	Proposed Maximum Special Tax per Parcel for FY 2026-27	Total*
Developed Property	305	\$1,786	\$544,730
Undeveloped Property	40	\$893	\$35,720
Exempt	26	\$0.00	\$0
Total	371		\$580,450

*The net annual special tax requirement of \$580,440 reflects the estimated funding need after application of the ad valorem offset. The FY 2026-27 maximum special tax of \$580,450 represents

the ceiling amount calculated from the parcel rate schedule and may differ slightly due to rounding.

Annual Inflationary Adjustment

Beginning with the Fiscal Year following the Base Year and each Fiscal Year thereafter, the Maximum Special Tax shall be adjusted by the positive annual percentage change in the Los Angeles Construction Cost Index (“LACCI”) as published by Engineering News Record, or, if LACCI becomes unavailable, by a comparable Southern California construction cost index comparable Southern California construction cost index, with a minimum annual percentage change of zero percent (0%) and a maximum annual increase of five percent (5%) per Fiscal Year.

Election Requirements

Pursuant to Proposition 218 and the Permanent Road Division Law, the proposed special tax requires approval by two-thirds (2/3) of the registered voters within PRD 13A who cast ballots in the election. The election shall be conducted through the County Registrar of Voters. Each registered voter shall have one vote.

Description of PRD 13A Boundaries

The boundaries of PRD 13A are described in Exhibit B. The PRD boundaries generally encompass properties along Pala Mesa Drive, Wilt Road, Citrus Drive, Sumac Road, Sage Road, and Brodea Lane in the Fallbrook community of unincorporated San Diego County. The boundaries of PRD 13A remain unchanged from the current PRD 13A boundaries on file with the County of San Diego Department of Public Works.

The PRD 13A boundary encompasses a total of 371 parcels, of which 305 are Developed Property, 40 are Undeveloped Property, and 26 are Exempt Parcels. Of the 371 total parcels, 345 are taxable parcels subject to the proposed special tax.

Exhibit A – Rate and Method of Apportionment of Special Tax

COUNTY OF SAN DIEGO

PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 13A – PALA MESA

PRD 13A (ROADWAY REHABILITATION AND MAINTENANCE)

A Special Tax authorized under the Permanent Road Division Law, Article 3, Permanent Road Divisions [Sections 1160–1197] of the California Streets and Highways Code, applicable to the land in Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa (“PRD 13A”) of the County of San Diego (“County”) shall be levied and collected according to the tax liability determined by the County through the application of the appropriate amount or rate described herein.

A. Definitions

“Administrative Expenses” means the actual or estimated costs incurred by the County to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of County employees whose duties are directly related to administration of PRD 13A and the fees of the Special Tax Administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls, and any other incidental costs as determined by the County.

“Assessor” means the Assessor of the County of San Diego.

“Assessor’s Parcel” or “Parcel” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned assessor’s parcel number.

“Assessor’s Parcel Map” means an official map of the Assessor designating parcels by Assessor’s Parcel number.

“Base Year” means the Fiscal Year ending June 30, 2027.

“Board” means the Board of Supervisors of the County of San Diego.

“County” means the County of San Diego, California.

“Developed Property” means for each Fiscal Year, Assessor’s Parcels within PRD 13A not designated as Non-Taxable Parcels for which the County Assessor’s secured equalized roll indicates an improvement value greater than \$0 as of July 1 of the applicable Fiscal Year.

“Exempt Parcel” means any Assessor's Parcel within PRD 13A that falls into one of the following categories: (i) parcels owned by a federal, state, or local government entity and used exclusively for public purposes; (ii) parcels otherwise exempt from Special Tax by operation of law; or (iii) privately owned parcels that have been determined by the Special Tax Administrator to have no direct or indirect access to PRD 13A roads. Exempt Parcels are identified in Table 2 of Exhibit A.

“Fiscal Year” means the period starting July 1 and ending the following June 30.

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Sections B and C below, that can be levied in PRD 13A in any Fiscal Year on any Assessor's Parcel.

“PRD 13A” means San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa, of the County of San Diego.

“Property Classification” means the classification assigned to each Assessor's Parcel as either Developed Property, Undeveloped Property, or Exempt Parcel as determined in accordance with Section B of this Exhibit.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services” means the services authorized to be funded by the Special Tax as described in the Project Description and Estimated Project Costs section of this Report.

“Special Tax” means the special tax authorized to be levied in each Fiscal Year on each Assessor's Parcel within PRD 13A to fund the Special Tax Requirement.

“Special Tax Administrator” means the County acting as administrator of the Special Tax, or its designee.

“Special Tax Requirement” means the amount required in any Fiscal Year for PRD 13A to (1) provide the Services; (2) pay for reasonable Administrative Expenses; (3) pay any amounts required to establish or replenish any reserve funds; and (4) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“Taxable Parcel” means all Parcels within the boundaries of PRD 13A that are not Exempt Parcels.

“Undeveloped Property” means, for each Fiscal Year, Assessor's Parcels within PRD 13A not designated as Exempt Parcels for which the County Assessor's secured equalized roll indicates an improvement value equal to \$0 as of July 1 of the applicable Fiscal Year.

B. Property Classification and Maximum Special Tax Rates

1. Classification of Parcels. Each Fiscal Year, using the definitions above and the Parcel records of the County Assessor's secured equalized roll as of July 1, the Special Tax Administrator shall cause each Parcel of land in PRD 13A to be classified as a Taxable Parcel or Exempt Parcel. Taxable Parcels shall be further classified as Developed Property or Undeveloped Property based on the improvement value reported on the most recent County Assessor's secured equalized roll. If an Exempt Parcel is no longer owned by a public entity or no longer qualifies for exemption, its exempt status shall terminate beginning in the next Fiscal Year without the necessity of any action by the Board. The 27 Exempt Parcels currently within PRD 13A are identified in detailed below.

Table 1 – Parcels Exempt from the Special Tax for Fiscal Year 2026-27

APN	Reason for Exemption
107-080-20-00	Owned by a non-taxable public entity.
107-080-23-00	Owned by a non-taxable public entity.
107-080-25-00	Owned by a non-taxable public entity.
107-170-28-00	Owned by a non-taxable public entity.
107-170-29-00	Owned by a non-taxable public entity.
107-190-86-00	Owned by a non-taxable public entity.
107-210-42-00	Owned by a non-taxable public entity.
107-330-12-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-13-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-15-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-16-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-40-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-44-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-330-45-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-380-21-00	Privately owned. Parcel does not have access to PRD 13A roads.

107-380-34-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-380-35-00	Privately owned. Parcel does not have access to PRD 13A roads.
107-380-36-00	Owned by a non-taxable public entity.
107-390-17-00	Owned by a non-taxable public entity.
108-221-06-00	Owned by a non-taxable public entity.
108-221-09-00	Owned by a non-taxable public entity.
108-221-10-00	Owned by a non-taxable public entity.
108-221-18-00	Owned by a non-taxable public entity.
125-020-31-00	Owned by a public entity. Parcel is fully exempt from ad valorem taxation (exemption value equals total assessed value).
125-070-32-00	Owned by a non-taxable public entity.
760-188-08-00	Owned by a non-taxable public entity.

2. Assignment of Maximum Special Tax. Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Property Classification.

Table 2 – Maximum Special Tax for Fiscal Year 2026-27 by Property Tax Classification

Property Classification	Number of Parcels	Proposed Maximum Special Tax for FY 2026-27
Developed Property	305	\$1,786 per Assessor's Parcel
Undeveloped Property	40	\$893 per Assessor's Parcel
Exempt	26	\$0.00 per Assessor's parcel
Total	371	

3. Conversion of an Exempt Parcel to a Taxable Parcel. If an Exempt Parcel is no longer owned by a public entity or no longer qualifies for exemption under the definition in Section A, it shall become subject to the Special Tax commencing in the next Fiscal Year.

C. Annual Adjustment of Maximum Special Tax

Beginning with the Fiscal Year following the Base Year and each Fiscal Year thereafter, the Maximum Special Tax shall be adjusted by the positive annual percentage change in the Los Angeles Construction Cost Index (“LACCI”) as published by Engineering News Record, or, if LACCI becomes unavailable, by a comparable Southern California construction cost index comparable Southern California construction cost index, with a minimum annual percentage change of zero percent (0%) and a maximum annual increase of five percent (5%) per Fiscal Year.

D. Determination of the Annual Special Tax

Beginning with FY 2026-27, and for each subsequent Fiscal Year, the Special Tax Administrator will determine the total amount of revenue needed (“Special Tax Requirement”). To meet this amount, the Special Taxes will be applied proportionately on each Assessor’s Parcel of Taxable Developed Property and Undeveloped Property. The tax on each parcel may be levied up to one hundred percent (100%) of the applicable Maximum Special Tax until the amount of Special Taxes levied equals the Special Tax Requirement. The amount of Special Tax levied upon any taxable parcel in any Fiscal Year shall not exceed the Maximum Special Tax for that Fiscal Year as computed herein. The Special Tax Administrator shall not levy a Special Tax on an Exempt Parcel.

E. Prepayment of the Special Tax

There is no prepayment of the Special Tax.

F. Collection of the Special Tax

The Special Tax shall be collected each year in the same manner and at the same time as ad valorem property taxes are collected and shall be subject to the same penalties, interest, and lien priorities in the case of delinquency as is provided for ad valorem taxes. The Special Tax Administrator shall cause the actions required above to be done for each

Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. However, the County may directly bill the Special Tax, or may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the County or as otherwise determined appropriate.

G. Duration of the Special Tax

Assessor's Parcels in PRD 13A shall remain subject to the Special Tax until repealed by a vote of the registered voters within PRD 13A or the PRD is dissolved by the Board of Supervisors..

H. Accountability

The proceeds of the Special Tax shall only be used as described in this Report. The proceeds of the Special Tax shall be deposited into a dedicated fund, which shall be kept separate and apart from other funds of the County, consistent with the existing practice of maintaining individual accounts for each PRD Zone. The Special Tax Administrator shall prepare an annual report for review and approval of the Board, detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the Special Tax.

I. Appeals and Interpretation Procedure

Any property owner within PRD 13A who believes that the amount of the Special Tax levied on the subject property is in error may file a written appeal no later than June 30 of the Fiscal Year in which the levy occurred, with the Director of the Department of Public Works or his or her designee. The Director or his or her designee will promptly review the appeal and decide the merits of the appeal. If the findings verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made. Any dispute over the decision of the Director shall be referred to the Board and the decision of the Board shall be final.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, the method of apportionment, classification of properties, or any definition applicable to PRD 13A.

Exhibit B – Map of PRD 13A Boundaries

COUNTY OF SAN DIEGO

PERMANENT ROAD DIVISION NO. 1000, ZONE NO. 13A – PALA MESA

PRD 13A (ROADWAY REHABILITATION AND MAINTENANCE)

The boundaries of PRD 13A remain unchanged from the current PRD 13A boundaries on file with the County of San Diego Department of Public Works.

Exhibit C – Preliminary Special Tax Roll

COUNTY OF SAN DIEGO

PERMANENT ROAD DIVISION ZONE 13A

PALA MESA ZONE A (ROADWAY REHABILITATION AND MAINTENANCE)

The preliminary Special Tax Roll listing each Assessor's Parcel Number within PRD 13A, its Property Classification, and the proposed Maximum Special Tax for the Base Year is provided on the following pages.

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
107-080-11-00	Developed	\$1,786.00
107-080-12-00	Developed	\$1,786.00
107-080-14-00	Developed	\$1,786.00
107-080-26-00	Developed	\$1,786.00
107-080-30-00	Developed	\$1,786.00
107-080-37-00	Developed	\$1,786.00
107-080-38-00	Developed	\$1,786.00
107-080-39-00	Developed	\$1,786.00
107-080-40-00	Developed	\$1,786.00
107-080-42-00	Developed	\$1,786.00
107-080-45-00	Developed	\$1,786.00
107-080-46-00	Developed	\$1,786.00
107-080-47-00	Developed	\$1,786.00
107-080-57-00	Developed	\$1,786.00
107-080-59-00	Developed	\$1,786.00
107-080-60-00	Developed	\$1,786.00
107-080-61-00	Developed	\$1,786.00
107-080-62-00	Developed	\$1,786.00
107-080-63-00	Developed	\$1,786.00
107-080-64-00	Developed	\$1,786.00
107-080-65-00	Developed	\$1,786.00
107-080-66-00	Developed	\$1,786.00
107-080-67-00	Developed	\$1,786.00
107-080-68-00	Developed	\$1,786.00
107-080-69-00	Developed	\$1,786.00
107-080-70-00	Developed	\$1,786.00
107-080-71-00	Developed	\$1,786.00
107-080-72-00	Developed	\$1,786.00
107-080-73-00	Developed	\$1,786.00
107-170-19-00	Developed	\$1,786.00
107-170-21-00	Developed	\$1,786.00
107-170-23-00	Developed	\$1,786.00
107-170-25-00	Developed	\$1,786.00
107-170-41-00	Developed	\$1,786.00
107-170-44-00	Developed	\$1,786.00
107-170-45-00	Developed	\$1,786.00
107-170-46-00	Developed	\$1,786.00
107-170-47-00	Developed	\$1,786.00
107-170-49-00	Developed	\$1,786.00
107-170-50-00	Developed	\$1,786.00
107-170-51-00	Developed	\$1,786.00
107-170-55-00	Developed	\$1,786.00
107-170-56-00	Developed	\$1,786.00
107-170-57-00	Developed	\$1,786.00
107-171-02-00	Developed	\$1,786.00
107-171-03-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
107-171-04-00	Developed	\$1,786.00
107-171-05-00	Developed	\$1,786.00
107-171-06-00	Developed	\$1,786.00
107-171-07-00	Developed	\$1,786.00
107-171-08-00	Developed	\$1,786.00
107-171-09-00	Developed	\$1,786.00
107-171-10-00	Developed	\$1,786.00
107-190-13-00	Developed	\$1,786.00
107-190-34-00	Developed	\$1,786.00
107-190-39-00	Developed	\$1,786.00
107-190-50-00	Developed	\$1,786.00
107-190-54-00	Developed	\$1,786.00
107-190-61-00	Developed	\$1,786.00
107-190-68-00	Developed	\$1,786.00
107-190-78-00	Developed	\$1,786.00
107-190-81-00	Developed	\$1,786.00
107-190-84-00	Developed	\$1,786.00
107-190-92-00	Developed	\$1,786.00
107-210-10-00	Developed	\$1,786.00
107-210-17-00	Developed	\$1,786.00
107-210-18-00	Developed	\$1,786.00
107-210-22-00	Developed	\$1,786.00
107-210-23-00	Developed	\$1,786.00
107-210-24-00	Developed	\$1,786.00
107-210-27-00	Developed	\$1,786.00
107-210-29-00	Developed	\$1,786.00
107-210-30-00	Developed	\$1,786.00
107-210-31-00	Developed	\$1,786.00
107-210-32-00	Developed	\$1,786.00
107-210-35-00	Developed	\$1,786.00
107-210-36-00	Developed	\$1,786.00
107-210-43-00	Developed	\$1,786.00
107-210-44-00	Developed	\$1,786.00
107-210-46-00	Developed	\$1,786.00
107-210-47-00	Developed	\$1,786.00
107-210-50-00	Developed	\$1,786.00
107-210-51-00	Developed	\$1,786.00
107-210-52-00	Developed	\$1,786.00
107-210-54-00	Developed	\$1,786.00
107-210-56-00	Developed	\$1,786.00
107-210-58-00	Developed	\$1,786.00
107-210-62-00	Developed	\$1,786.00
107-210-66-00	Developed	\$1,786.00
107-310-09-00	Developed	\$1,786.00
107-310-12-00	Developed	\$1,786.00
107-310-15-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
107-310-17-00	Developed	\$1,786.00
107-310-18-00	Developed	\$1,786.00
107-310-19-00	Developed	\$1,786.00
107-310-20-00	Developed	\$1,786.00
107-310-21-00	Developed	\$1,786.00
107-310-22-00	Developed	\$1,786.00
107-310-23-00	Developed	\$1,786.00
107-310-24-00	Developed	\$1,786.00
107-310-25-00	Developed	\$1,786.00
107-310-26-00	Developed	\$1,786.00
107-310-27-00	Developed	\$1,786.00
107-310-28-00	Developed	\$1,786.00
107-310-29-00	Developed	\$1,786.00
107-310-30-00	Developed	\$1,786.00
107-310-31-00	Developed	\$1,786.00
107-310-33-00	Developed	\$1,786.00
107-330-03-00	Developed	\$1,786.00
107-330-25-00	Developed	\$1,786.00
107-330-27-00	Developed	\$1,786.00
107-330-38-00	Developed	\$1,786.00
107-330-43-00	Developed	\$1,786.00
107-330-46-00	Developed	\$1,786.00
107-330-48-00	Developed	\$1,786.00
107-330-49-00	Developed	\$1,786.00
107-330-52-00	Developed	\$1,786.00
107-330-53-00	Developed	\$1,786.00
107-330-54-00	Developed	\$1,786.00
107-330-55-00	Developed	\$1,786.00
107-330-64-00	Developed	\$1,786.00
107-330-65-00	Developed	\$1,786.00
107-330-67-00	Developed	\$1,786.00
107-330-68-00	Developed	\$1,786.00
107-330-71-00	Developed	\$1,786.00
107-330-73-00	Developed	\$1,786.00
107-330-74-00	Developed	\$1,786.00
107-330-76-00	Developed	\$1,786.00
107-330-77-00	Developed	\$1,786.00
107-330-78-00	Developed	\$1,786.00
107-380-01-00	Developed	\$1,786.00
107-380-04-00	Developed	\$1,786.00
107-380-19-00	Developed	\$1,786.00
107-380-22-00	Developed	\$1,786.00
107-380-23-00	Developed	\$1,786.00
107-380-43-00	Developed	\$1,786.00
107-380-44-00	Developed	\$1,786.00
107-380-45-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
107-380-46-00	Developed	\$1,786.00
107-390-02-00	Developed	\$1,786.00
107-390-15-00	Developed	\$1,786.00
107-390-18-00	Developed	\$1,786.00
107-390-19-00	Developed	\$1,786.00
107-390-21-00	Developed	\$1,786.00
108-221-02-00	Developed	\$1,786.00
108-221-03-00	Developed	\$1,786.00
108-221-04-00	Developed	\$1,786.00
108-221-13-00	Developed	\$1,786.00
108-221-16-00	Developed	\$1,786.00
108-221-17-00	Developed	\$1,786.00
108-222-01-00	Developed	\$1,786.00
108-222-02-00	Developed	\$1,786.00
108-222-06-00	Developed	\$1,786.00
108-222-07-00	Developed	\$1,786.00
108-222-09-00	Developed	\$1,786.00
108-222-12-00	Developed	\$1,786.00
108-222-13-00	Developed	\$1,786.00
108-222-14-00	Developed	\$1,786.00
108-222-15-00	Developed	\$1,786.00
108-222-17-00	Developed	\$1,786.00
108-222-26-00	Developed	\$1,786.00
108-222-27-00	Developed	\$1,786.00
108-222-28-00	Developed	\$1,786.00
108-223-03-00	Developed	\$1,786.00
108-223-12-00	Developed	\$1,786.00
108-251-01-00	Developed	\$1,786.00
108-251-11-00	Developed	\$1,786.00
108-251-12-00	Developed	\$1,786.00
108-251-20-00	Developed	\$1,786.00
108-251-22-00	Developed	\$1,786.00
108-251-23-00	Developed	\$1,786.00
108-252-01-00	Developed	\$1,786.00
108-252-02-00	Developed	\$1,786.00
108-252-03-00	Developed	\$1,786.00
108-252-06-00	Developed	\$1,786.00
108-252-07-00	Developed	\$1,786.00
108-252-08-00	Developed	\$1,786.00
108-252-09-00	Developed	\$1,786.00
108-252-11-00	Developed	\$1,786.00
108-252-24-00	Developed	\$1,786.00
124-190-21-00	Developed	\$1,786.00
125-010-14-00	Developed	\$1,786.00
125-010-16-00	Developed	\$1,786.00
125-010-17-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
125-010-18-00	Developed	\$1,786.00
125-010-20-00	Developed	\$1,786.00
125-010-24-00	Developed	\$1,786.00
125-010-27-00	Developed	\$1,786.00
125-010-28-00	Developed	\$1,786.00
125-010-29-00	Developed	\$1,786.00
125-010-30-00	Developed	\$1,786.00
125-010-31-00	Developed	\$1,786.00
125-020-24-00	Developed	\$1,786.00
125-020-25-00	Developed	\$1,786.00
125-020-27-00	Developed	\$1,786.00
125-020-28-00	Developed	\$1,786.00
125-020-29-00	Developed	\$1,786.00
125-020-32-00	Developed	\$1,786.00
125-020-33-00	Developed	\$1,786.00
125-020-34-00	Developed	\$1,786.00
125-020-35-00	Developed	\$1,786.00
125-020-37-00	Developed	\$1,786.00
125-020-38-00	Developed	\$1,786.00
125-020-39-00	Developed	\$1,786.00
125-020-40-00	Developed	\$1,786.00
125-020-41-00	Developed	\$1,786.00
125-020-44-00	Developed	\$1,786.00
125-020-49-00	Developed	\$1,786.00
125-020-50-00	Developed	\$1,786.00
125-020-52-00	Developed	\$1,786.00
125-030-11-00	Developed	\$1,786.00
125-030-14-00	Developed	\$1,786.00
125-030-17-00	Developed	\$1,786.00
125-030-18-00	Developed	\$1,786.00
125-030-19-00	Developed	\$1,786.00
125-030-21-00	Developed	\$1,786.00
125-030-24-00	Developed	\$1,786.00
125-030-25-00	Developed	\$1,786.00
125-030-26-00	Developed	\$1,786.00
125-030-27-00	Developed	\$1,786.00
125-030-28-00	Developed	\$1,786.00
125-030-39-00	Developed	\$1,786.00
125-030-40-00	Developed	\$1,786.00
125-030-41-00	Developed	\$1,786.00
125-030-42-00	Developed	\$1,786.00
125-030-43-00	Developed	\$1,786.00
125-030-44-00	Developed	\$1,786.00
125-030-46-00	Developed	\$1,786.00
125-030-48-00	Developed	\$1,786.00
125-030-50-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
125-070-02-00	Developed	\$1,786.00
125-070-08-00	Developed	\$1,786.00
125-070-12-00	Developed	\$1,786.00
125-070-22-00	Developed	\$1,786.00
125-070-23-00	Developed	\$1,786.00
125-070-26-00	Developed	\$1,786.00
125-070-31-00	Developed	\$1,786.00
125-070-33-00	Developed	\$1,786.00
125-070-41-00	Developed	\$1,786.00
125-070-44-00	Developed	\$1,786.00
125-070-45-00	Developed	\$1,786.00
125-070-46-00	Developed	\$1,786.00
125-070-48-00	Developed	\$1,786.00
125-070-61-00	Developed	\$1,786.00
125-070-62-00	Developed	\$1,786.00
125-070-63-00	Developed	\$1,786.00
125-070-64-00	Developed	\$1,786.00
125-070-65-00	Developed	\$1,786.00
125-070-66-00	Developed	\$1,786.00
125-070-67-00	Developed	\$1,786.00
125-070-69-00	Developed	\$1,786.00
125-070-70-00	Developed	\$1,786.00
125-070-71-00	Developed	\$1,786.00
125-070-73-00	Developed	\$1,786.00
125-070-74-00	Developed	\$1,786.00
125-070-76-00	Developed	\$1,786.00
125-070-77-00	Developed	\$1,786.00
125-070-78-00	Developed	\$1,786.00
125-070-79-00	Developed	\$1,786.00
125-070-85-00	Developed	\$1,786.00
125-210-15-00	Developed	\$1,786.00
125-210-16-00	Developed	\$1,786.00
125-210-17-00	Developed	\$1,786.00
125-210-18-00	Developed	\$1,786.00
125-210-19-00	Developed	\$1,786.00
125-210-20-00	Developed	\$1,786.00
125-210-21-00	Developed	\$1,786.00
125-210-24-00	Developed	\$1,786.00
125-210-27-00	Developed	\$1,786.00
125-210-28-00	Developed	\$1,786.00
125-210-30-00	Developed	\$1,786.00
125-220-02-00	Developed	\$1,786.00
125-220-03-00	Developed	\$1,786.00
125-220-04-00	Developed	\$1,786.00
125-220-11-00	Developed	\$1,786.00
125-220-13-00	Developed	\$1,786.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
125-220-14-00	Developed	\$1,786.00
125-220-19-00	Developed	\$1,786.00
125-220-20-00	Developed	\$1,786.00
125-220-22-00	Developed	\$1,786.00
125-220-27-00	Developed	\$1,786.00
125-220-28-00	Developed	\$1,786.00
125-220-29-00	Developed	\$1,786.00
125-220-31-00	Developed	\$1,786.00
125-220-32-00	Developed	\$1,786.00
125-220-33-00	Developed	\$1,786.00
125-220-34-00	Developed	\$1,786.00
125-220-35-00	Developed	\$1,786.00
125-220-37-00	Developed	\$1,786.00
125-220-38-00	Developed	\$1,786.00
125-220-39-00	Developed	\$1,786.00
125-220-41-00	Developed	\$1,786.00
125-220-42-00	Developed	\$1,786.00
125-220-43-00	Developed	\$1,786.00
125-220-44-00	Developed	\$1,786.00
125-220-45-00	Developed	\$1,786.00
125-220-46-00	Developed	\$1,786.00
125-220-47-00	Developed	\$1,786.00
125-220-48-00	Developed	\$1,786.00
125-220-49-00	Developed	\$1,786.00
125-220-50-00	Developed	\$1,786.00
125-220-51-00	Developed	\$1,786.00
125-220-52-00	Developed	\$1,786.00
125-220-57-00	Developed	\$1,786.00
125-220-58-00	Developed	\$1,786.00
107-080-32-00	Undeveloped	\$893.00
107-080-43-00	Undeveloped	\$893.00
107-170-22-00	Undeveloped	\$893.00
107-170-52-00	Undeveloped	\$893.00
107-171-01-00	Undeveloped	\$893.00
107-190-33-00	Undeveloped	\$893.00
107-190-77-00	Undeveloped	\$893.00
107-190-82-00	Undeveloped	\$893.00
107-190-85-00	Undeveloped	\$893.00
107-210-41-00	Undeveloped	\$893.00
107-210-55-00	Undeveloped	\$893.00
107-210-57-00	Undeveloped	\$893.00
107-210-59-00	Undeveloped	\$893.00
107-210-60-00	Undeveloped	\$893.00
107-210-61-00	Undeveloped	\$893.00
107-210-63-00	Undeveloped	\$893.00
107-310-32-00	Undeveloped	\$893.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
107-330-11-00	Undeveloped	\$893.00
107-330-21-00	Undeveloped	\$893.00
107-330-22-00	Undeveloped	\$893.00
107-380-03-00	Undeveloped	\$893.00
107-390-20-00	Undeveloped	\$893.00
108-221-11-00	Undeveloped	\$893.00
108-222-05-00	Undeveloped	\$893.00
108-223-05-00	Undeveloped	\$893.00
108-223-13-00	Undeveloped	\$893.00
108-252-10-00	Undeveloped	\$893.00
125-010-19-00	Undeveloped	\$893.00
125-020-26-00	Undeveloped	\$893.00
125-030-09-00	Undeveloped	\$893.00
125-030-47-00	Undeveloped	\$893.00
125-030-49-00	Undeveloped	\$893.00
125-030-51-00	Undeveloped	\$893.00
125-070-29-00	Undeveloped	\$893.00
125-070-43-00	Undeveloped	\$893.00
125-070-80-00	Undeveloped	\$893.00
125-070-81-00	Undeveloped	\$893.00
125-070-82-00	Undeveloped	\$893.00
125-070-83-00	Undeveloped	\$893.00
125-070-84-00	Undeveloped	\$893.00
107-080-20-00	Exempt	\$0.00
107-080-23-00	Exempt	\$0.00
107-080-25-00	Exempt	\$0.00
107-170-28-00	Exempt	\$0.00
107-170-29-00	Exempt	\$0.00
107-190-86-00	Exempt	\$0.00
107-210-42-00	Exempt	\$0.00
107-330-12-00	Exempt	\$0.00
107-330-13-00	Exempt	\$0.00
107-330-15-00	Exempt	\$0.00
107-330-16-00	Exempt	\$0.00
107-330-40-00	Exempt	\$0.00
107-330-44-00	Exempt	\$0.00
107-330-45-00	Exempt	\$0.00
107-380-21-00	Exempt	\$0.00
107-380-34-00	Exempt	\$0.00
107-380-35-00	Exempt	\$0.00
107-380-36-00	Exempt	\$0.00
107-390-17-00	Exempt	\$0.00
108-221-06-00	Exempt	\$0.00
108-221-09-00	Exempt	\$0.00
108-221-10-00	Exempt	\$0.00
108-221-18-00	Exempt	\$0.00

COUNTY OF SAN DIEGO

San Diego Countywide Permanent Road Division No. 1000, Zone No. 13A – Pala Mesa

PRELIMINARY SPECIAL TAX ROLL — FY 2026-27 (Base Year)

Assessor's Parcel Number	Property Classification	Maximum Special Tax
125-020-31-00	Exempt	\$0.00
125-070-32-00	Exempt	\$0.00
760-188-08-00	Exempt	\$0.00

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