

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF BOARD GOVERNED COUNTY SERVICE AREAS
AND RECORD OF ACTION**

June 9, 2026

FROM

NOEL CASTILLO, Director, Department of Public Works – Special Districts

SUBJECT

Special Taxes, Assessments and Standby Charges for County Service Areas and Zones

RECOMMENDATION(S)

Acting as the governing body of the Board Governed County Service Areas and Zones:

1. Adopt the following Resolutions to continue special taxes for 2026-27, which were previously approved by the voters, and allow the Auditor-Controller/Treasurer/Tax Collector to place the special taxes on the 2026-2027 tax roll:
 - a. **Resolution No. 2026-73** setting a special tax for County Service Area 70, Zone P-6 (El Mirage Park) at \$9 per parcel, per Attachment A (no increase from the previous year).
 - b. **Resolution No. 2026-74** setting a special tax for County Service Area 70, Zone TV-5 (Mesa Television in the Yucca Mesa area) at \$25 per improved parcel, per Attachment B (no increase from previous year).
 - c. **Resolution No. 2026-75** setting a special tax for County Service Area 70, Zone TV-4 (Wonder Valley Television) at \$5 per parcel, per Attachment C (no increase from the previous year).
 - d. **Resolution No. 2026-76** setting a special tax for County Service Area 70, Zone R-16 (Running Springs School House Road) at \$600 per parcel, per Attachment D (no increase from previous year).
 - e. **Resolution No. 2026-77** setting a special tax for County Service Area 70, Zone R-23 (Mile High Park) at \$240 per improved parcel and \$120 per unimproved parcel, per Attachment E (no increase from previous year).
 - f. **Resolution No. 2026-78** setting a special tax for County Service Area 70, Zone R-22 (Twin Peaks) at \$284.76 per annexed parcel, per Attachment F (includes the electorate-approved annual 3% inflationary increase).
 - g. **Resolution No. 2026-79** setting a special tax for County Service Area 70, Zone R-40 (Upper North Bay in the Blue Jay area) at \$500 per parcel, per Attachment G (no increase from previous year).
 - h. **Resolution No. 2026-80** setting a special tax for County Service Area 70, Zone R-42 (Windy Pass in the Barstow Heights area) at \$750 per parcel, per Attachment H (no increase from previous year).
 - i. **Resolution No. 2026-81** setting a special tax for County Service Area 70, Zone G (Oak Springs in the Wrightwood Area) at \$375 per parcel, per Attachment I (no increase from previous year).
 - j. **Resolution No. 2026-82** setting a special tax for County Service Area 70, Zone R-44 (Sawpit Canyon in Cedar Pines Park) at \$1,000 per parcel, per Attachment J (no increase from previous year).

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- k. **Resolution No. 2026-83** setting a special tax for County Service Area 70, Zone R-5 (Sugarloaf) at \$95.94 per parcel, per Attachment K (includes the electorate-approved annual 2.5% inflationary increase).
 - l. **Resolution No. 2026-84** setting a special tax for County Service Area 70, Zone R-52 (Green Valley Lake) at \$562.75 per parcel, per Attachment L (includes the electorate-approved annual 2.5% inflationary increase).
 - m. **Resolution No. 2026-85** setting a special tax for County Service Area 70, Zone R-2 (Twin Peaks) at \$350.94 per parcel, per Attachment M (includes the electorate-approved annual 2.5% inflationary increase).
 - n. **Resolution No. 2026-86** setting a special tax for County Service Area 70, Zone R-46 (South Fairway Drive in the Lake Arrowhead area) at \$459.23 per parcel, per Attachment N (includes the electorate-approved annual 2.5% inflationary increase).
 - o. **Resolution No. 2026-87** setting a special tax for Zone A of County Service Area 70, Zone M (Wonder Valley) at \$38.41 per parcel, per Attachment O (includes the electorate-approved annual 2.5% inflationary increase).
 - p. **Resolution No. 2026-88** setting a special tax for Zone A of County Service Area 59 (Deer Lodge Park in the Lake Arrowhead area) at \$318.62 per parcel, per Attachment P (includes the electorate-approved annual 2.5% inflationary increase).
 - q. **Resolution No. 2026-89** setting a special tax for Zone A of County Service Area 68 (Valley of the Moon) at \$129.15 per parcel, per Attachment Q (includes the electorate-approved annual 2.5% inflationary increase).
2. Direct the Clerk of the Board of Supervisors to publish a copy of each of the Resolutions pertaining to the special taxes, once in a newspaper of general circulation within the applicable district.
 3. Adopt **Resolution No. 2026-90** repealing Resolution No. 2025-150, confirming the 2026-27 assessment surcharge for expenses incurred in the collection and administration of 1915 Bond Act assessments on parcels in Special Assessment District No. 2001-01 within County Service Area 70, Zone S-7 (Lenwood).
 4. Adopt **Resolution No. 2026-91** repealing Resolution No. 2025-151, confirming the 2026-27 water and sewer standby charges for the following County Service Areas and Zones and authorizing the collection of these charges on the 2026-27 tax roll: County Service Area 42 (Oro Grande), County Service Area 53, Zone B (Fawnskin), County Service Area 64 (Spring Valley Lake), County Service Area 70, Zone F (Morongo Valley), Zone J (Oak Hills), Zone S-3 (Lytle Creek), Zone W-3 (Hacienda), and Zone W-4 (Pioneertown).
 5. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes identified in Recommendation No. 1 on the 2026-27 tax roll and to add to the annual installment of assessments and charges as identified in Recommendations Nos. 3 and 4.
- (Presenter: Noel Castillo, Director, 387-7906)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES
Operate in a Fiscally Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of these item will not result in the use of Discretionary General Funding (Net County Cost). The special taxes listed in Recommendation No. 1 are projected to generate approximately \$1,400,000 in 2026-27 for the cost of providing the requisite road, park, and television broadcast services. This amount includes an increase in revenue of approximately \$16,900 from the electorate-approved 2.5% to 3% inflationary increase that is applicable to certain districts. For 2026-27, the special assessment listed in Recommendation No. 3 is projected to generate \$122,782 and the standby and availability charges listed in

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Recommendation No. 4 are projected to generate \$108,911. Revenue related to these recommendations has been included in the 2026-27 Recommended Budget for the above-named County Service Areas (CSAs) and Zones.

BACKGROUND INFORMATION

On an annual basis, existing voter-approved special taxes for various CSAs and Zones are presented to the Board of Supervisors (Board), in accordance with Government Code section 50077, to set the amount for placement on the tax roll. The voter-approved special taxes are necessary to provide various services, including recreation and park, television ultra-high frequency translator, road maintenance, snow plowing, and improvements.

The special taxes for those eight CSAs and Zones identified in Recommendation No. 1 as having an electorate-approved provision of an annual inflationary adjustment are all recommended at the increased amount of 2.5% to 3%. The special taxes for the other nine CSAs and Zones in Recommendation No. 1 are recommended for renewal at the same rates established the previous fiscal year.

The level of service provided by the CSAs and Zones is dictated by the amount of available revenue. Should revenue collected not be adequate to meet a district's needs, services may be impacted or delayed until funding is available. The Department of Public Works – Special Districts (Department) continues to evaluate the need to make necessary recommendations for special tax adjustments to maintain existing services. The Department will adhere to the proper voter approval process to implement such recommendations.

This item also allows for the continuation of the following for 2026-27:

- Collection of annual installments of assessments to repay the 40-year loan and offset administrative expenses incurred in the collection of the special assessments with Assessment District No. 2001-01 of CSA 70, Zone S-7 (Lenwood).
- Collection of standby and availability fees for Water and Sewer Services for eight CSAs and Zones. These fees are assessed on parcels within the applicable district and collected on the tax roll. There are no proposed fee changes for 2026-27.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Chief Deputy, 382-3176) on May 13, 2026; County Counsel (Sophie A. Curtis, Deputy County Counsel, 387-5455) on May 1, 2026; and County Finance and Administration (Matthew Dalton, Administrative Analyst, 387-5005) on May 21, 2026.

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Record of Action of the Board of Supervisors
Board Governed County Service Areas

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 9, 2026



cc: File - Board Governed County Service Areas w/resolutions
MBA 06/11/2026