

Attachment V

**Before the Board of Supervisors Acting on behalf of County Service Area No. 50
County of Monterey, State of California**

Resolution No. 26-0 _____

Adopt a Resolution certifying compliance with state law with)
respect to the levying of general and special taxes, assessments,)
and property-related fees and charges.)

WHEREAS, the County Service Area 50-Rio Way Tract No. 2-Zones 1, 2, 3, 4, & 5 (County Service Area) requests that the Monterey County Auditor-Controller enter those general or special taxes, assessments, or property-related Fees or charges identified in Exhibit “1” on the tax roll for collection and distribution by the Monterey County Treasurer-Tax Collector commencing with the property tax bills for Fiscal Year 2026-27.

NOW, THEREFORE, the Monterey County Board of Supervisors hereby resolves to approve the following:

- a. The County Service Area hereby certifies that it has, without limitation, complied with all legal procedures and requirements necessary for the levying and imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “1”, regardless of whether those procedures and requirements are set forth in the Constitution of the State of California, in State statutes, or in the applicable decisional law of the State of California; and
- b. The County Service Area further certifies that, except for the sole negligence or misconduct of the County of Monterey, its officers, employees, and agents, with regards to the handling of the CD or electronic file identified as Exhibit “1”, the County Service Area shall be solely liable and responsible for defending, at its sole expense, cost, and risk, each and every action, suit, or other proceeding brought against the County of Monterey, its officers, employees, and agents for every claim, demand, or challenge to the levying or imposition of the general or special taxes, assessments, or property-related fees or charges identified in Exhibit “1” and that it shall pay or satisfy any judgment rendered against the County of Monterey, its officers, employees, and agents on every such action, suit, or other proceeding, including all claims for refunds and interest thereon, legal fees and court costs, and administrative expenses of the County of Monterey to correct the tax rolls.

PASSED AND ADOPTED upon motion of Supervisor _____, seconded by Supervisor _____ and carried this 7th day of July 2026, by the following vote, to wit:

AYES:
NOES:
ABSENT:

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original resolution of said Board of Supervisors duly made and entered in the minutes thereof Minute Book ___ for the meeting on July 7, 2026.

Dated: _____
File Number: _____

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California

By _____
Deputy

EXHIBIT 1

COUNTY OF MONTEREY
 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
1	77900	009541001000	\$ 222.22
2	77900	009541002000	\$ 222.22
3	77900	009541003000	\$ 222.22
4	77900	009541004000	\$ 222.22
5	77900	009541005000	\$ 222.22
6	77900	009541006000	\$ 222.22
7	77900	009541007000	\$ 222.22
8	77900	009541008000	\$ 222.22
9	77900	009541009000	\$ 222.22
10	77900	009541010000	\$ 222.22
11	77900	009541011000	\$ 222.22
12	77900	009541012000	\$ 222.22
13	77900	009541013000	\$ 222.22
14	77900	009541014000	\$ 222.22
15	77900	009541015000	\$ 222.22
16	77900	009541016000	\$ 222.22
17	77900	009541017000	\$ 222.22
18	77900	009541018000	\$ 222.22
19	77900	009541022000	\$ 222.22
20	77900	009541026000	\$ 222.22
21	77900	009541027000	\$ 222.22
22	77900	009541028000	\$ 222.22
23	77900	009541029000	\$ 222.22
24	77900	009541030000	\$ 222.22
25	77900	009541031000	\$ 222.22
26	77900	009541032000	\$ 222.22
27	77900	009541033000	\$ 222.22
28	77900	009541034000	\$ 222.22
29	77900	009551001000	\$ 222.22
30	77900	009551002000	\$ 222.22
31	77900	009551003000	\$ 222.22
32	77900	009551004000	\$ 222.22
33	77900	009551005000	\$ 222.22
34	77900	009551006000	\$ 222.22
35	77900	009551008000	\$ 222.22
36	77900	009551009000	\$ 222.22
37	77900	009551010000	\$ 222.22
38	77900	009551011000	\$ 222.22
39	77900	009551012000	\$ 222.22
40	77900	009551014000	\$ 222.22
41	77900	009551015000	\$ 222.22
42	77900	009551016000	\$ 222.22
43	77900	009551017000	\$ 222.22

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 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
44	77900	009551018000	\$ 222.22
45	77900	009551019000	\$ 222.22
46	77900	009551020000	\$ 222.22
47	77900	009551021000	\$ 222.22
48	77900	009551022000	\$ 222.22
49	77900	009551023000	\$ 222.22
50	77900	009551024000	\$ 222.22
51	77900	009551025000	\$ 222.22
52	77900	009551026000	\$ 222.22
53	77900	009551027000	\$ 222.22
54	77900	009552001000	\$ 222.22
55	77900	009552002000	\$ 222.22
56	77900	009552003000	\$ 222.22
57	77900	009552004000	\$ 222.22
58	77900	009552005000	\$ 222.22
59	77900	009552006000	\$ 222.22
60	77900	009552007000	\$ 222.22
61	77900	009552008000	\$ 222.22
62	77900	009552009000	\$ 222.22
63	77900	009552010000	\$ 222.22
64	77900	009552011000	\$ 222.22
65	77900	009552012000	\$ 222.22
66	77900	009552013000	\$ 222.22
67	77900	009552014000	\$ 222.22
68	77900	009552015000	\$ 222.22
69	77900	009552016000	\$ 222.22
70	77900	009552017000	\$ 222.22
71	77900	009552018000	\$ 222.22
72	77900	009552019000	\$ 222.22
73	77900	009552020000	\$ 222.22
74	77900	009552021000	\$ 222.22
75	77900	009552022000	\$ 222.22
76	77900	009552023000	\$ 222.22
77	77900	009552024000	\$ 222.22
78	77900	009552025000	\$ 222.22
79	77900	009552026000	\$ 222.22
80	77900	009552027000	\$ 222.22
81	77900	009552028000	\$ 222.22
82	77900	009552029000	\$ 222.22
83	77900	009552030000	\$ 222.22
84	77900	009552031000	\$ 222.22
85	77900	009552032000	\$ 222.22
86	77900	009552033000	\$ 222.22

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 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
87	77900	009552034000	\$ 222.22
88	77900	009552035000	\$ 222.22
89	77900	009552036000	\$ 222.22
90	77900	009552037000	\$ 222.22
91	77900	009552038000	\$ 222.22
92	77900	009552039000	\$ 222.22
93	77900	009552040000	\$ 222.22
94	77900	009552041000	\$ 222.22
95	77900	009552042000	\$ 222.22
96	77900	009552043000	\$ 222.22
97	77900	009552044000	\$ 222.22
98	77900	009552045000	\$ 222.22
99	77900	009552046000	\$ 222.22
100	77900	009552047000	\$ 222.22
101	77900	009552048000	\$ 222.22
102	77900	009552049000	\$ 222.22
103	77900	009552050000	\$ 222.22
104	77900	009552051000	\$ 222.22
105	77900	009552052000	\$ 222.22
106	77900	009552053000	\$ 222.22
107	77900	009552054000	\$ 222.22
108	77900	009552055000	\$ 222.22
109	77900	009552056000	\$ 222.22
110	77900	009552057000	\$ 222.22
111	77900	009552058000	\$ 222.22
112	77900	009552059000	\$ 222.22
113	77900	009552060000	\$ 222.22
114	77900	009562002000	\$ 192.72
115	77900	009562013000	\$ 4,625.28
116	77900	009562014000	\$ 770.88
117	77900	009562015000	\$ 192.72
118	77900	009562016000	\$ 96.36
119	77900	009562018000	\$ 770.88
120	77900	009562025000	\$ 385.44
121	77900	009562026000	\$ 385.44
122	77900	009562028000	\$ 385.44
123	77900	009562030000	\$ 7,708.80
124	77900	009562032000	\$ 3,083.52
125	77900	009562033000	\$ 1,541.76
126	77900	009562035000	\$ 770.88
127	77900	009562039000	\$ 12,334.08
128	77900	009562041000	\$ 770.88
129	77900	009562042000	\$ 770.88

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 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
130	77900	009562043000	\$ 11,563.20
131	77900	009563005000	\$ 3,701.74
132	77900	009571001000	\$ 222.22
133	77900	009571002000	\$ 222.22
134	77900	009571003000	\$ 222.22
135	77900	009571004000	\$ 222.22
136	77900	009571005000	\$ 222.22
137	77900	009571006000	\$ 222.22
138	77900	009571007000	\$ 222.22
139	77900	009571008000	\$ 222.22
140	77900	009571009000	\$ 222.22
141	77900	009571010000	\$ 222.22
142	77900	009571011000	\$ 222.22
143	77900	009571012000	\$ 222.22
144	77900	009571013000	\$ 222.22
145	77900	009571014000	\$ 222.22
146	77900	009571015000	\$ 222.22
147	77900	009571016000	\$ 222.22
148	77900	009571017000	\$ 222.22
149	77900	009571018000	\$ 222.22
150	77900	009571019000	\$ 222.22
151	77900	009571020000	\$ 222.22
152	77900	009571021000	\$ 222.22
153	77900	009571022000	\$ 222.22
154	77900	009571023000	\$ 222.22
155	77900	009571024000	\$ 222.22
156	77900	009571025000	\$ 222.22
157	77900	009571026000	\$ 222.22
158	77900	009571027000	\$ 222.22
159	77900	009571028000	\$ 222.22
160	77900	009571029000	\$ 222.22
161	77900	009571030000	\$ 222.22
162	77900	009571031000	\$ 222.22
163	77900	009571032000	\$ 222.22
164	77900	009571033000	\$ 222.22
165	77900	009571034000	\$ 222.22
166	77900	009571035000	\$ 222.22
167	77900	009571036000	\$ 222.22
168	77900	009571037000	\$ 222.22
169	77900	009571038000	\$ 222.22
170	77900	009571039000	\$ 222.22
171	77900	009571040000	\$ 222.22
172	77900	009571041000	\$ 222.22

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No.	Bond #	Parcel	Fees per Parcel
173	77900	009571042000	\$ 222.22
174	77900	009571043000	\$ 222.22
175	77900	009572001000	\$ 222.22
176	77900	009572002000	\$ 222.22
177	77900	009572003000	\$ 222.22
178	77900	009572004000	\$ 222.22
179	77900	009572005000	\$ 222.22
180	77900	009572006000	\$ 222.22
181	77900	009572007000	\$ 222.22
182	77900	009572008000	\$ 222.22
183	77900	009572009000	\$ 222.22
184	77900	009572010000	\$ 222.22
185	77900	009572011000	\$ 222.22
186	77900	009572012000	\$ 222.22
187	77900	009572013000	\$ 222.22
188	77900	009572014000	\$ 222.22
189	77900	009572015000	\$ 222.22
190	77900	009572016000	\$ 222.22
191	77900	009572017000	\$ 222.22
192	77900	009572018000	\$ 222.22
193	77900	009572019000	\$ 222.22
194	77900	009572020000	\$ 222.22
195	77900	009572021000	\$ 222.22
196	77900	009572022000	\$ 222.22
197	77900	009572023000	\$ 222.22
198	77900	009581001000	\$ 222.22
199	77900	009581002000	\$ 222.22
200	77900	009581003000	\$ 222.22
201	77900	009581004000	\$ 222.22
202	77900	009581005000	\$ 222.22
203	77900	009581006000	\$ 222.22
204	77900	009581007000	\$ 222.22
205	77900	009581008000	\$ 222.22
206	77900	009581009000	\$ 222.22
207	77900	009581010000	\$ 222.22
208	77900	009581011000	\$ 222.22
209	77900	009581012000	\$ 222.22
210	77900	009581013000	\$ 222.22
211	77900	009581014000	\$ 76.00
212	77900	009581015000	\$ 222.22
213	77900	009581016000	\$ 222.22
214	77900	009581017000	\$ 222.22
215	77900	009581018000	\$ 222.22

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No.	Bond #	Parcel	Fees per Parcel
216	77900	009581019000	\$ 222.22
217	77900	009581020000	\$ 222.22
218	77900	009581021000	\$ 222.22
219	77900	009581022000	\$ 222.22
220	77900	009581023000	\$ 222.22
221	77900	009581024000	\$ 222.22
222	77900	009581025000	\$ 222.22
223	77900	009581026000	\$ 222.22
224	77900	009581027000	\$ 222.22
225	77900	009581028000	\$ 222.22
226	77900	009581029000	\$ 222.22
227	77900	009581030000	\$ 222.22
228	77900	009581031000	\$ 222.22
229	77900	009581032000	\$ 222.22
230	77900	009581033000	\$ 222.22
231	77900	009581034000	\$ 222.22
232	77900	009581035000	\$ 76.00
233	77900	009581036000	\$ 76.00
234	77900	009581037000	\$ 76.00
235	77900	009581039000	\$ 112.54
236	77900	009581040000	\$ 222.22
237	77900	015012023000	\$ 385.44
238	77900	015012025000	\$ 385.44
239	77900	015012026000	\$ 385.44
240	77900	015012027000	\$ 385.44
241	77900	015012028000	\$ 385.44
242	77900	015012029000	\$ 385.44
243	77900	015012030000	\$ 385.44
244	77900	015012031000	\$ 385.44
245	77900	015012032000	\$ 385.44
246	77900	015012033000	\$ 385.44
247	77900	015012037000	\$ 578.16
248	77900	015012039000	\$ 192.72
249	77900	015012040000	\$ 192.72
250	77900	015012048000	\$ 462.52
251	77900	015012062000	\$ 385.44
252	77900	015012066000	\$ 385.44
253	77900	015012067000	\$ 770.88
254	77900	015012068000	\$ 770.88
255	77900	015012069000	\$ 770.88
256	77900	015012070000	\$ 1,541.76
257	77900	015012071000	\$ 1,541.76
258	77900	015012072000	\$ 144.54

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 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
259	77900	015021006000	\$ 42.14
260	77900	015021007000	\$ 42.14
261	77900	015021015000	\$ 78.28
262	77900	015021020000	\$ 36.12
263	77900	015021021000	\$ 42.14
264	77900	015021030000	\$ 42.14
265	77900	015021043000	\$ 42.14
266	77900	015021046000	\$ 144.54
267	77900	015531001000	\$ 48.18
268	77900	015531002000	\$ 48.18
269	77900	015531003000	\$ 48.18
270	77900	015531004000	\$ 48.18
271	77900	015531005000	\$ 48.18
272	77900	015531006000	\$ 48.18
273	77900	015531007000	\$ 48.18
274	77900	015531008000	\$ 48.18
275	77900	015531009000	\$ 48.18
276	77900	015531010000	\$ 48.18
277	77900	015531011000	\$ 48.18
278	77900	015531012000	\$ 48.18
279	77900	015531013000	\$ 48.18
280	77900	015531014000	\$ 48.18
281	77900	015531015000	\$ 48.18
282	77900	015531016000	\$ 48.18
283	77900	015531017000	\$ 48.18
284	77900	015531018000	\$ 48.18
285	77900	015531019000	\$ 48.18
286	77900	015531020000	\$ 48.18
287	77900	015531021000	\$ 48.18
288	77900	015531022000	\$ 48.18
289	77900	015531023000	\$ 48.18
290	77900	015531024000	\$ 48.18
291	77900	015531025000	\$ 48.18
292	77900	015531026000	\$ 48.18
293	77900	015531027000	\$ 48.18
294	77900	015531028000	\$ 48.18
295	77900	015531029000	\$ 48.18
296	77900	015531030000	\$ 48.18
297	77900	015531031000	\$ 48.18
298	77900	015531032000	\$ 48.18
299	77900	015531033000	\$ 48.18
300	77900	015531034000	\$ 48.18
301	77900	015531035000	\$ 48.18

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 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
302	77900	015531036000	\$ 48.18
303	77900	015531037000	\$ 48.18
304	77900	015531038000	\$ 48.18
305	77900	015531039000	\$ 48.18
306	77900	015531040000	\$ 48.18
307	77900	015531041000	\$ 48.18
308	77900	015531042000	\$ 48.18
309	77900	015531043000	\$ 48.18
310	77900	015531044000	\$ 48.18
311	77900	015531045000	\$ 48.18
312	77900	015531046000	\$ 48.18
313	77900	015531047000	\$ 48.18
314	77900	015531048000	\$ 48.18
315	77900	015532001000	\$ 48.18
316	77900	015532002000	\$ 48.18
317	77900	015532003000	\$ 48.18
318	77900	015532004000	\$ 48.18
319	77900	015532005000	\$ 48.18
320	77900	015532006000	\$ 48.18
321	77900	015532007000	\$ 48.18
322	77900	015532008000	\$ 48.18
323	77900	015532009000	\$ 48.18
324	77900	015532010000	\$ 48.18
325	77900	015532011000	\$ 48.18
326	77900	015532012000	\$ 48.18
327	77900	015532013000	\$ 48.18
328	77900	015532014000	\$ 48.18
329	77900	015532015000	\$ 48.18
330	77900	015532016000	\$ 48.18
331	77900	015532017000	\$ 48.18
332	77900	015532018000	\$ 48.18
333	77900	015532019000	\$ 48.18
334	77900	015532020000	\$ 48.18
335	77900	015532021000	\$ 48.18
336	77900	015532022000	\$ 48.18
337	77900	015532023000	\$ 48.18
338	77900	015532024000	\$ 48.18
339	77900	015532025000	\$ 48.18
340	77900	015532026000	\$ 48.18
341	77900	015532027000	\$ 48.18
342	77900	015532028000	\$ 48.18
343	77900	015532029000	\$ 48.18
344	77900	015532030000	\$ 48.18

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 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
345	77900	015532031000	\$ 48.18
346	77900	015532032000	\$ 48.18
347	77900	015532033000	\$ 48.18
348	77900	015532034000	\$ 48.18
349	77900	015532035000	\$ 48.18
350	77900	015532036000	\$ 48.18
351	77900	015532037000	\$ 48.18
352	77900	015532038000	\$ 48.18
353	77900	015532039000	\$ 48.18
354	77900	015532040000	\$ 48.18
355	77900	015532041000	\$ 48.18
356	77900	015532042000	\$ 48.18
357	77900	015532043000	\$ 48.18
358	77900	015532044000	\$ 48.18
359	77900	015541001000	\$ 48.18
360	77900	015541002000	\$ 48.18
361	77900	015541003000	\$ 48.18
362	77900	015541004000	\$ 48.18
363	77900	015541005000	\$ 48.18
364	77900	015541006000	\$ 48.18
365	77900	015541007000	\$ 48.18
366	77900	015541008000	\$ 48.18
367	77900	015541009000	\$ 48.18
368	77900	015541010000	\$ 48.18
369	77900	015541011000	\$ 48.18
370	77900	015541012000	\$ 48.18
371	77900	015541013000	\$ 48.18
372	77900	015541014000	\$ 48.18
373	77900	015541015000	\$ 48.18
374	77900	015541016000	\$ 48.18
375	77900	015541017000	\$ 48.18
376	77900	015541018000	\$ 48.18
377	77900	015541019000	\$ 48.18
378	77900	015541020000	\$ 48.18
379	77900	015541021000	\$ 48.18
380	77900	015541022000	\$ 48.18
381	77900	015541023000	\$ 48.18
382	77900	015541024000	\$ 48.18
383	77900	015541025000	\$ 48.18
384	77900	015541026000	\$ 48.18
385	77900	015541027000	\$ 48.18
386	77900	015541028000	\$ 48.18
387	77900	015541029000	\$ 48.18

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 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
388	77900	015541030000	\$ 48.18
389	77900	015541031000	\$ 48.18
390	77900	015541032000	\$ 48.18
391	77900	015541033000	\$ 48.18
392	77900	015541034000	\$ 48.18
393	77900	015541035000	\$ 48.18
394	77900	015541036000	\$ 48.18
395	77900	015541037000	\$ 48.18
396	77900	015541038000	\$ 48.18
397	77900	015541039000	\$ 48.18
398	77900	015541040000	\$ 48.18
399	77900	015541041000	\$ 48.18
400	77900	015541042000	\$ 48.18
401	77900	015541043000	\$ 48.18
402	77900	015541047000	\$ 48.18
403	77900	015541048000	\$ 48.18
404	77900	015541049000	\$ 48.18
405	77900	015541050000	\$ 48.18
406	77900	015541051000	\$ 48.18
407	77900	015541052000	\$ 48.18
408	77900	015541053000	\$ 48.18
409	77900	015541054000	\$ 48.18
410	77900	015541055000	\$ 48.18
411	77900	015541056000	\$ 48.18
412	77900	015541057000	\$ 48.18
413	77900	015541058000	\$ 48.18
414	77900	015541059000	\$ 48.18
415	77900	015541060000	\$ 48.18
416	77900	015541061000	\$ 48.18
417	77900	015541062000	\$ 48.18
418	77900	015541063000	\$ 48.18
419	77900	015541064000	\$ 48.18
420	77900	015541065000	\$ 48.18
421	77900	015541066000	\$ 48.18
422	77900	015541067000	\$ 48.18
423	77900	015541068000	\$ 48.18
424	77900	015541069000	\$ 48.18
425	77900	015541070000	\$ 48.18
426	77900	015541071000	\$ 48.18
427	77900	015541072000	\$ 48.18
428	77900	015541073000	\$ 48.18
429	77900	015541074000	\$ 48.18
430	77900	015541090000	\$ 48.18

EXHIBIT 1

COUNTY OF MONTEREY
 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 77900 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
431	77900	015541075000	\$ 48.18
432	77900	015541076000	\$ 48.18
433	77900	015541077000	\$ 48.18
434	77900	015541078000	\$ 48.18
435	77900	015541079000	\$ 48.18
436	77900	015541080000	\$ 48.18
437	77900	015541081000	\$ 48.18
438	77900	015541082000	\$ 48.18
439	77900	015541083000	\$ 48.18
440	77900	015541084000	\$ 48.18
441	77900	015541085000	\$ 48.18
442	77900	015541086000	\$ 48.18
443	77900	015541087000	\$ 48.18
445	77900	015541088000	\$ 48.18
446	77900	015541089000	\$ 48.18
Parcel Count: 446			CSA 50 Total = \$118,486.26