

Attachment O

**Before the Board of Supervisors Acting on behalf of County Service Area No. 35
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 35-Paradise Park & Rancho Borromeo (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 76700 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
1	76700	125451001000	\$ 25.28
2	76700	125451002000	\$ 25.28
3	76700	125451003000	\$ 25.28
4	76700	125451004000	\$ 23.80
5	76700	125451005000	\$ 25.28
6	76700	125452001000	\$ 25.28
7	76700	125452002000	\$ 25.28
8	76700	125452003000	\$ 25.28
9	76700	125461001000	\$ 25.28
10	76700	125461002000	\$ 25.28
11	76700	125461003000	\$ 25.28
12	76700	125461004000	\$ 25.28
13	76700	125461005000	\$ 23.80
14	76700	125462002000	\$ 23.80
15	76700	125462003000	\$ 25.28
16	76700	125462004000	\$ 25.28
17	76700	125462005000	\$ 25.28
18	76700	125462006000	\$ 25.28
19	76700	125462007000	\$ 25.28
20	76700	125462008000	\$ 25.28
21	76700	125462009000	\$ 25.28
22	76700	125462010000	\$ 25.28
23	76700	125462011000	\$ 23.80
24	76700	125462012000	\$ 25.28
25	76700	125462015000	\$ 25.28
26	76700	125463001000	\$ 25.28
27	76700	125463002000	\$ 23.80
28	76700	125463003000	\$ 23.80
29	76700	125463004000	\$ 23.80
30	76700	125463005000	\$ 23.80
31	76700	125463006000	\$ 12.64
32	76700	125463007000	\$ 23.80
33	76700	125463008000	\$ 23.80
34	76700	125463009000	\$ 23.80
35	76700	125463010000	\$ 23.80
36	76700	125463011000	\$ 23.80
37	76700	125463012000	\$ 23.80
38	76700	125463013000	\$ 23.80
39	76700	125463014000	\$ 25.28
40	76700	125463015000	\$ 25.28
41	76700	125601001000	\$ 28.24
42	76700	125601002000	\$ 28.24
43	76700	125601003000	\$ 28.24
44	76700	125601004000	\$ 25.28
45	76700	125601005000	\$ 28.24
46	76700	125601006000	\$ 28.24

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 USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
 FOR TAX CODE 76700 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
47	76700	125601007000	\$ 28.24
48	76700	125601008000	\$ 28.24
49	76700	125601009000	\$ 28.24
50	76700	125601010000	\$ 28.24
51	76700	125601011000	\$ 28.24
52	76700	125601012000	\$ 28.24
53	76700	125601013000	\$ 28.24
54	76700	125601014000	\$ 28.24
55	76700	125601015000	\$ 28.24
56	76700	125601016000	\$ 28.24
57	76700	125601017000	\$ 28.24
58	76700	125601018000	\$ 28.24
59	76700	125601019000	\$ 28.24
60	76700	125601020000	\$ 28.24
61	76700	125601021000	\$ 28.24
62	76700	125601022000	\$ 28.24
63	76700	125601023000	\$ 28.24
64	76700	125601024000	\$ 28.24
65	76700	125601025000	\$ 28.24
66	76700	125601026000	\$ 28.24
67	76700	125601027000	\$ 28.24
68	76700	125602008000	\$ 28.24
69	76700	125602009000	\$ 28.24
70	76700	125602013000	\$ 28.24
71	76700	125602015000	\$ 28.24
72	76700	125602017000	\$ 28.24
73	76700	125602019000	\$ 28.24
74	76700	125602031000	\$ 28.24
75	76700	125602033000	\$ 28.24
76	76700	125602034000	\$ 28.24
77	76700	125602035000	\$ 28.24
78	76700	125602036000	\$ 28.24
79	76700	125602037000	\$ 28.24
80	76700	125602038000	\$ 28.24
81	76700	125602039000	\$ 28.24
82	76700	125602040000	\$ 28.24
83	76700	125602041000	\$ 28.24
84	76700	125602042000	\$ 28.24
85	76700	125602043000	\$ 28.24
86	76700	125602044000	\$ 28.24
87	76700	125602045000	\$ 28.24
88	76700	125602046000	\$ 28.24
89	76700	125602047000	\$ 28.24
90	76700	125602048000	\$ 28.24
91	76700	125602049000	\$ 28.24
92	76700	125602050000	\$ 28.24

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 FOR TAX CODE 76700 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
93	76700	125602051000	\$ 34.16
94	76700	125602052000	\$ 34.16
95	76700	125602053000	\$ 34.16
96	76700	125602054000	\$ 28.24
97	76700	125602055000	\$ 28.24
98	76700	125603001000	\$ 28.24
99	76700	125603002000	\$ 28.24
100	76700	125603003000	\$ 28.24
101	76700	125603004000	\$ 28.24
102	76700	125603005000	\$ 28.24
103	76700	125603006000	\$ 28.24
104	76700	125603007000	\$ 28.24
105	76700	125603008000	\$ 28.24
106	76700	125603009000	\$ 28.24
107	76700	125603010000	\$ 28.24
108	76700	125603011000	\$ 28.24
109	76700	125603012000	\$ 28.24
110	76700	125603013000	\$ 28.24
111	76700	125603014000	\$ 28.24
112	76700	125603015000	\$ 28.24
113	76700	125603018000	\$ 28.24
114	76700	125603019000	\$ 28.24
115	76700	125603020000	\$ 28.24
116	76700	125603021000	\$ 28.24
117	76700	125603022000	\$ 28.24
118	76700	125603024000	\$ 28.24
119	76700	125603025000	\$ 28.24
120	76700	125603026000	\$ 46.00
121	76700	125603031000	\$ 28.24
122	76700	125603032000	\$ 28.24
123	76700	125603033000	\$ 28.24
124	76700	125603034000	\$ 34.16
125	76700	125603035000	\$ 28.24
126	76700	125603036000	\$ 34.16
127	76700	125603037000	\$ 28.24
128	76700	125603038000	\$ 28.24
129	76700	125603039000	\$ 28.24
130	76700	125603040000	\$ 28.24
131	76700	125603041000	\$ 28.24
132	76700	125603042000	\$ 28.24
133	76700	125603043000	\$ 28.24
134	76700	125603044000	\$ 28.24
135	76700	125603045000	\$ 28.24
136	76700	125603046000	\$ 28.24
137	76700	125603047000	\$ 28.24
138	76700	125603048000	\$ 34.16

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 FOR TAX CODE 76700 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
139	76700	125604001000	\$ 25.28
140	76700	125604002000	\$ 28.24
141	76700	125604003000	\$ 51.92
142	76700	125604004000	\$ 52.60
143	76700	125604005000	\$ 34.16
144	76700	125604006000	\$ 28.24
145	76700	125604007000	\$ 63.76
146	76700	125604008000	\$ 40.08
147	76700	125604010000	\$ 57.84
148	76700	125604017000	\$ 25.28
149	76700	125604018000	\$ 25.28
150	76700	125604019000	\$ 25.28
151	76700	125604020000	\$ 25.28
152	76700	125604022000	\$ 40.08
153	76700	133271001000	\$ 23.80
154	76700	133271002000	\$ 23.80
155	76700	133271003000	\$ 23.80
156	76700	133271004000	\$ 23.80
157	76700	133271005000	\$ 23.80
158	76700	133271006000	\$ 23.80
159	76700	133271007000	\$ 23.80
160	76700	133271008000	\$ 23.80
161	76700	133271009000	\$ 23.80
162	76700	133271010000	\$ 23.80
163	76700	133271011000	\$ 23.80
164	76700	133271012000	\$ 23.80
165	76700	133271013000	\$ 23.80
166	76700	133271014000	\$ 23.80
167	76700	133271015000	\$ 23.80
168	76700	133271016000	\$ 23.80
169	76700	133271017000	\$ 23.80
170	76700	133271018000	\$ 23.80
171	76700	133271019000	\$ 23.80
172	76700	133271020000	\$ 23.80
173	76700	133271021000	\$ 23.80
174	76700	133271022000	\$ 23.80
175	76700	133271023000	\$ 23.80
176	76700	133271024000	\$ 23.80
177	76700	133271025000	\$ 23.80
178	76700	133271026000	\$ 23.80
179	76700	133271027000	\$ 23.80
180	76700	133271028000	\$ 23.80
181	76700	133271029000	\$ 23.80
182	76700	133271030000	\$ 23.80
183	76700	133271031000	\$ 23.80
184	76700	133271032000	\$ 23.80

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COUNTY OF MONTEREY
USER FEE PARCELS SUBMITTED BY PUBLIC WORKS, FACILITIES AND PARKS
FOR TAX CODE 76700 TAX YEAR 2026-27

No.	Bond #	Parcel	Fees per Parcel
185	76700	133271033000	\$ 23.80
186	76700	133271034000	\$ 23.80
187	76700	133271035000	\$ 23.80
188	76700	133271036000	\$ 23.80
Parcel Count: 188			CSA 35 Total = \$5,174.32