

# Attachment S

**Before the Board of Supervisors Acting on behalf of County Service Area No. 44  
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 44-Corral de Tierra Oaks 1, 2, & 3 (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 7<sup>th</sup> 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 77500 TAX YEAR 2026-27

<b>No.</b>	<b>Bond #</b>	<b>Parcel</b>	<b>Fees Per Parcel</b>
1	77500	161361001000	\$ 20.20
2	77500	161361002000	\$ 20.20
3	77500	161361003000	\$ 20.20
4	77500	161361004000	\$ 20.20
5	77500	161361005000	\$ 30.64
6	77500	161361006000	\$ 30.64
7	77500	161361007000	\$ 30.64
8	77500	161361008000	\$ 30.64
9	77500	161362001000	\$ 20.20
10	77500	161362002000	\$ 20.20
11	77500	161362003000	\$ 20.20
12	77500	161362004000	\$ 20.20
13	77500	161362008000	\$ 20.20
14	77500	161362009000	\$ 20.20
15	77500	161371001000	\$ 20.20
16	77500	161371002000	\$ 20.20
17	77500	161371003000	\$ 20.20
18	77500	161371004000	\$ 20.20
19	77500	161371005000	\$ 20.20
20	77500	161371006000	\$ 20.20
21	77500	161371007000	\$ 20.20
22	77500	161371008000	\$ 20.20
23	77500	161371009000	\$ 20.20
24	77500	161372001000	\$ 29.96
25	77500	161372002000	\$ 20.20
26	77500	161372003000	\$ 20.20
27	77500	161372004000	\$ 20.20
28	77500	161372005000	\$ 20.20
29	77500	161372006000	\$ 20.20
30	77500	161372007000	\$ 20.20
31	77500	161372008000	\$ 20.20
32	77500	161372009000	\$ 20.20
33	77500	161372010000	\$ 20.20
34	77500	161372011000	\$ 20.20
35	77500	161372012000	\$ 30.64
36	77500	161372013000	\$ 20.20

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<b>No.</b>	<b>Bond #</b>	<b>Parcel</b>	<b>Fees Per Parcel</b>
37	77500	161381001000	\$ 20.20
38	77500	161381002000	\$ 20.20
39	77500	161381003000	\$ 20.20
40	77500	161381004000	\$ 20.20
41	77500	161381005000	\$ 20.20
42	77500	161381006000	\$ 30.64
43	77500	161381007000	\$ 20.20
44	77500	161381008000	\$ 20.20
45	77500	161381009000	\$ 20.20
46	77500	161381010000	\$ 20.20
47	77500	161381011000	\$ 20.20
48	77500	161382004000	\$ 20.20
49	77500	161382005000	\$ 20.20
50	77500	161382006000	\$ 20.20
51	77500	161382009000	\$ 20.20
52	77500	161382011000	\$ 20.20
53	77500	161382012000	\$ 20.20
54	77500	161382013000	\$ 30.64
55	77500	161391001000	\$ 20.20
56	77500	161391002000	\$ 20.20
57	77500	161391003000	\$ 10.10
58	77500	161392001000	\$ 20.20
59	77500	161392002000	\$ 20.20
60	77500	161392003000	\$ 20.20
61	77500	161392004000	\$ 20.20
62	77500	161393001000	\$ 20.20
63	77500	161393002000	\$ 20.20
64	77500	161393003000	\$ 20.20
65	77500	161393004000	\$ 20.20
66	77500	161393005000	\$ 20.20
67	77500	161393006000	\$ 20.20
68	77500	161451001000	\$ 67.52
69	77500	161461001000	\$ 20.20
70	77500	161461002000	\$ 20.20
71	77500	161461003000	\$ 30.64
72	77500	161461004000	\$ 30.64

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No.	Bond #	Parcel	Fees Per Parcel
73	77500	161461005000	\$ 20.20
74	77500	161461006000	\$ 20.20
75	77500	161461007000	\$ 30.64
76	77500	161461008000	\$ 20.20
77	77500	161461009000	\$ 20.20
78	77500	161461012000	\$ 30.64
79	77500	161461014000	\$ 30.64
80	77500	161511001000	\$ 30.64
81	77500	161511004000	\$ 30.64
82	77500	161511005000	\$ 30.64
83	77500	161511006000	\$ 30.64
84	77500	161511007000	\$ 30.64
85	77500	161511008000	\$ 30.64
86	77500	161511009000	\$ 30.64
87	77500	161511010000	\$ 30.64
88	77500	161511011000	\$ 30.64
89	77500	161511013000	\$ 30.64
90	77500	161511015000	\$ 30.64
91	77500	161511016000	\$ 30.64
92	77500	161511017000	\$ 20.20
93	77500	161511018000	\$ 20.20
94	77500	161511019000	\$ 30.64
95	77500	161511020000	\$ 30.64
96	77500	161511021000	\$ 30.64
97	77500	161511022000	\$ 30.64
98	77500	161511023000	\$ 30.64
99	77500	161511024000	\$ 30.64
100	77500	161511025000	\$ 30.64
101	77500	161512001000	\$ 30.64
102	77500	161512002000	\$ 30.64
103	77500	161512003000	\$ 30.64
104	77500	161512006000	\$ 30.64
105	77500	161512007000	\$ 30.64
106	77500	161514075538	\$ 29.33
<b>Parcel Count: 106</b>			<b>CSA 44 Total = \$2,573.15</b>