

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA DECLARING THE RESULTS OF THE CONSOLIDATED SPECIAL ELECTIONS WITHIN IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

WHEREAS, the City Council (the “City Council”) of the City of San Marcos (the “City”) has previously undertaken proceedings to designate and did designate an improvement area to a community facilities district within the City pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”) with the adoption of a resolution authorizing annexation of territory known as Annexation No. 161, designating Improvement Area No. F-59, and calling an election of the qualified electors on April 28, 2026 (the “Resolution Calling Election”). The improvement area and community facilities district shall hereinafter be referred to as Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California (the “Improvement Area”); and

WHEREAS, the Resolution Calling Election scheduled the consolidated election for April 28, 2026, for submitting to the qualified electors of the Improvement Area the proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area to pay for certain public services and providing for the consolidation of that election with the election on the proposition of the Improvement Area with respect to establishing an appropriations limit for the Improvement Area; and

WHEREAS, the City Council has received a statement from the City Clerk (the “City Clerk”), who pursuant to the Resolution Calling Election was authorized to conduct the consolidated special elections for the Improvement Area and act as the election official therefor, with respect to the canvass of the ballots returned and the results of the consolidated special elections, certifying that more than two-thirds of the votes cast upon the propositions submitted to the voters in the consolidated special elections in the Improvement Area were cast in favor of all such propositions.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AS FOLLOWS:

Section 1. Recitals. The above recitals are all true and correct and are incorporated herein by this reference.

Section 2. Findings. The City Council finds that: (i) there were no persons registered to vote within the boundaries of the Improvement Area at the time of the

close of the protest hearing on April 28, 2026, and pursuant to Section 53326 of the California Government Code (“Section 53326”) the vote in the consolidated special elections for the Improvement Area was, therefore, to be by the landowners owning land within the Improvement Area, with each landowner having one vote for each acre or portion of an acre of land that he or she owned within the Improvement Area which would have been subject to the special tax if levied at the time of the consolidated special elections; (ii) pursuant to Section 53326 and the Resolution Calling Election, the City Clerk distributed the ballot for the consolidated special elections to the owners of all of the taxable property included within the boundaries of the Improvement Area (the “Property Owners”) by mail or personal delivery; (iii) the Property Owners waived the time limits for holding the consolidated special elections and the election dates specified in Section 53326, and consented to the calling and holding of the consolidated special elections on April 28, 2026; (iv) the consolidated special elections have been properly conducted in accordance with all statutory requirements and the provisions of the Election Resolution; (v) pursuant to Section 53326, the Property Owners, which collectively own approximately 17.33 acres in the Improvement Area, were entitled to a total a combined total of 18 votes; (vi) the ballots were returned by the Property Owners to the City Clerk prior to the hour on the date of the election specified by the City Council for the return of voted ballots; (vii) the ballots returned to the City Clerk by the Property Owners voted all votes to which they were entitled in favor of all propositions set forth therein; (viii) more than two-thirds of the votes cast in the consolidated special elections in the Improvement Area, on each such proposition were cast in favor thereof, and pursuant to Sections 53328, 53329 and 53355 of the California Government Code, all such propositions carried; (ix) the City Council, as the legislative body of the Improvement Area, is therefore authorized to take the necessary action to have the Improvement Area annually levy special taxes on taxable property within the Improvement Area, in an amount sufficient to pay for certain public services to be provided, and (x) an appropriations limit for the Improvement Area has been established in the amount of \$396,045,000.

Section 3. Declaration of Results. All votes voted in the consolidated special elections on the propositions with respect to (i) the annual levy of special taxes on taxable property within the Improvement Area to pay for certain public services to be provided as described in the Resolution of Intention; and (ii) establishing an appropriations limit for the CFD in the amount of \$396,045,000 were voted in favor thereof, and all such propositions carried.

Section 4. Effect of Elections. The effect of the results of the consolidated special elections, as specified in Section 3 hereof, is that the City Council, as the legislative body of the Improvement Area, is authorized (i) to annually levy special taxes on taxable property within the Improvement Area in an amount sufficient to pay for certain public services to be provided as described in the Resolution of Intention at the special tax rates and pursuant to the methodology for determining and apportioning such special taxes which are set forth in Exhibit “B” to the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026; and (ii) an

appropriations limit has been established for the Improvement Area in the amount of \$396,045,000.

Section 5. Notice of Special Tax Lien. The City Clerk shall record a notice of special tax lien pursuant to Section 53339.8 of the California Government Code and Section 3117.5 of the California Streets and Highways Code.

Section 6. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 7. Effective Date. This Resolution shall become effective immediately.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 28th day of April 2026.

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

Rebecca D. Jones, Mayor
City of San Marcos

ATTEST:

Phillip Scollick, City Clerk
City of San Marcos