

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA ACTING AS THE LEGISLATIVE BODY 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 AUTHORIZING ANNEXATION OF TERRITORY TO SUCH COMMUNITY FACILITIES AND DESIGNATION OF IMPROVEMENT AREA NO. F-59 THERETO, AND CALLING A SPECIAL ELECTION AND SUBMITTING TO THE VOTERS OF IMPROVEMENT AREA NO. F-59 PROPOSITIONS REGARDING THE ANNUAL LEVY OF SPECIAL TAXES WITHIN THE IMPROVEMENT AREA TO PAY THE COSTS OF CERTAIN PUBLIC SERVICES AND ESTABLISHING AN APPROPRIATIONS LIMIT THEREFOR

WHEREAS, pursuant to provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code, and specifically article 3.5 thereof (the "Act"), the City Council (the "City Council") of the City of San Marcos (the "City") has adopted a resolution of intention to annex territory to and to designate an improvement area 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 "CFD"), and the boundaries thereof (the "Resolution of Intention"); and

WHEREAS, the City Council desires to create a new improvement area within the CFD to be designated 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"), the initial territory to be annexed to the Improvement Area shall be known and designated as Annexation No. 161, and it is anticipated additional territory will be annexed to the Improvement Area in the future; and

WHEREAS, notice of a public hearing relating to the annexation of territory and the designation of the Improvement Area, the extent of the territory to be annexed, and the furnishing of certain public services has been provided pursuant to the Act; and

WHEREAS, a community facilities report pertaining to the proposed annexation, as ordered by the City Council, have been presented to and considered by this City Council; and

WHEREAS, the City Council conducted a noticed public hearing in compliance with the Act and has been determined that written protests have not been filed by fifty percent (50%) or more of the registered voters residing within either Annexation No. 161 or the original CFD and/or property owners representing more than one-half (1/2) or more of the territory of Annexation No. 161 or within the original CFD; and

WHEREAS, pursuant to Section 53339.7 and 53326 of the California Government Code, it is necessary that the City Council also submit to the voters of the Improvement Area the proposition relating to the annual levy of special taxes on taxable property within the Improvement Area to pay the costs for certain public services; and

WHEREAS, pursuant to Section 53325.7 of the California Government Code, the City Council may also submit to the voters of the Improvement Area a proposition with respect to establishing an appropriations limit for the Improvement Area; and

WHEREAS, the City Clerk (the "City Clerk") has advised the City Council that they have received a statement from the Registrar of Voters of the County of San Diego that there are no persons registered to vote in the territory of the Improvement Area.

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

Section 1. Findings. The City Council finds that: (i) the foregoing recitals are true and correct and are incorporated herein by this reference; (ii) all prior proceedings were valid and taken in conformity with the Act, and this finding is made pursuant to section 53325.1 of the Act; (iii) 12 persons have not been registered to vote within the territory of the Improvement Area for each of the 90 days preceding the close of the public hearing held on April 28, 2026; (iv) pursuant to Section 53326 of the California Government Code, as a result of the findings set forth in clause (iii) above, the vote in the special election called by this Resolution shall be by the landowners of the Improvement Area whose property would be subject to the special taxes if they were levied at the time of the election, and each landowner shall have one vote for each acre, or portion thereof, which he or she owns within the Improvement Area which would be subject to the proposed special taxes if they were levied at the time of the election; (v) the owners of all of the property in the Improvement Area have by written consent (a) waived the time limits set forth in Section 53326 of the California Government Code for holding the election called by this Resolution and the election on the propositions of the Improvement Area, which pursuant to Section 4 hereof is consolidated with the election called hereby, (b) consented to the holding of the special elections on April 28, 2026, (c) waived notice and mailed notice of the time and date of the special elections, and (d) waived an impartial analysis of the ballot propositions pursuant to Section 9280 of the California Elections Code and arguments and rebuttals pursuant to Sections 9281 to 9287, inclusive, and receipt of a ballot pamphlet as required by Section 9295 of that Code; and (vi) the City Clerk has consented to the holding of the special elections on April 28, 2026.

Section 2. Annexation Order. This City Council, acting as the legislative body of the CFD, hereby declares the annexation of Annexation No. 161 to the CFD complete.

Section 3. Boundaries of Annexation No. 161. The boundaries and parcels of land of Annexation No. 1 are shown on the map entitled "Map of Proposed Boundaries of 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” which is on file with the City Clerk; and

Section 4. Designation of Improvement Area. The City Council, acting as the legislative body of the CFD, hereby designates Improvement Area No. F-59 of the CFD which improvement area shall include Annexation No. 161. All proceedings for purposes of levying the special taxes within such improvement area shall apply only to such improvement area.

Section 5. Call of Election. The City Council hereby calls and schedules special elections for April 28, 2026, within and for the Improvement Area on (i) the proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area for the payment of the ongoing maintenance of certain public services to be provided by the Improvement Area and (ii) the proposition with respect to establishing an appropriations limit for the Improvement Area.

Section 6. Propositions. The propositions to be submitted to the voters of the Improvement Area at such special election shall be as follows:

Proposition A: Shall a special tax levied annually on taxable property within territory proposed to be annexed to and designated 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 “CFD”), to pay certain Services as defined and for the purposes specified in the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026 (the “Resolution of Intention”), to accumulate and fund the maintenance of the public services described in Exhibit “A” of the Resolution of Intention, including but not limited to, public lighting including but not limited to street lighting and traffic signals, landscaping of medians, parkways, parks and open space, and storm drainage and flood control of open space, habitat preservation areas, slopes and earthen/natural drainage areas, pedestrian bridges, and any other services authorized by the Mello-Roos Community Facilities Act of 1982, including any incidental expenses authorized by the Act, and any other expense required in order to carry out the authorized purposes of the CFD, and to levy and collect the special tax, so long as the special tax is needed to pay for the Services and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special tax 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, be approved?

Proposition B: Shall 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 establish an annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, in the amount of \$396,045,000 be approved?

Section 7. Consolidation of Elections. The special election called hereby on the propositions to be submitted to the voters of the Improvement Area, as set forth in Section 3 hereof, shall be consolidated with the special election on the proposition of the Improvement Area proposition with respect to the annual levy of special taxes on taxable property within the Improvement Area for the payment of the ongoing maintenance of certain public services to be provided by the Improvement Area. The ballot for said consolidated elections shall be in the form attached hereto as Exhibit "A."

Section 8. Conduct of Election. Except as otherwise provided in Section 6 hereof, the consolidated special elections shall be conducted by the City Clerk in accordance with the provisions of the California Elections Code governing mail ballot elections of cities, and in particular the provisions of Division 4 (commencing with Section 4000), of that Code, insofar as they may be applicable.

Section 9. Election Procedures. The procedures to be followed in conducting the consolidated special elections on (i) the proposition with respect to the levy of special taxes on taxable property within the Improvement Area to pay the for the ongoing maintenance of certain public services and (ii) the proposition with respect to establishing an appropriations limit for the Improvement Area in the amount of \$396,045,000 (the "Consolidated Special Elections") shall be as follows:

(a) Pursuant to Section 53326 of the California Government Code, ballots for the Consolidated Special Elections shall be distributed to the qualified electors by the City Clerk by mail or personal service.

(b) Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections of cities, and in particular Division 4 (commencing with Section 4000) of that Code with respect to elections conducted by mail, the City Clerk shall mail or deliver to each qualified elector an official ballot in the form attached hereto as Exhibit "A," and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, a return identification envelope with prepaid postage thereon addressed to the City Clerk for the return of voted official ballots and a copy of the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026.

(c) The official ballot to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter, that in voting such official ballot it was his or her intent, as well as the intent of the landowner-voter, to vote all votes to which the landowner-voter is entitled based on its

land ownership on the propositions set forth in the official ballot as marked thereon in the voting square opposite each such proposition, and further certifying as to the acreage of the landowner-voter's land ownership within the Improvement Area.

(d) The return identification envelope to be mailed or delivered by the City Clerk to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of the declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the City Clerk.

(e) The instruction to voter form to be mailed or delivered by the City Clerk to the landowner-voters shall inform them that the official ballots shall be returned to the City Clerk properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by 5:00 p.m. on the date of the Consolidated Special Elections; provided that if all qualified electors have voted, the elections shall be closed with the concurrence of the City Clerk.

(f) Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the elections, the City Clerk shall canvass the votes cast in the Consolidated Special Elections, and shall file a statement with the City Council as to the results of such canvass and the election on each proposition set forth in the official ballot.

Section 10. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 11. 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

EXHIBIT "A"

OFFICIAL BALLOT

CONSOLIDATED SPECIAL ELECTIONS FOR

NUMBER OF ACRES OF PROPERTY SUBJECT TO ANNEXATION: ___
NUMBER OF VOTES ENTITLED TO BE CAST: ___

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

April 28, 2026

To vote on any measure, fill in the voting square after the word "YES" or after the word "NO" following each proposition. If you tear or deface this ballot, please contact the City Clerk at (760) 744-1050 to obtain a replacement ballot.

PROPOSITION A: Shall a special tax levied annually on taxable property within territory proposed to be annexed to and designated 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 "CFD"), to pay certain Services as defined and for the purposes specified in the Resolution of Intention adopted by the City Council of the City of San Marcos on March 24, 2026 (the "Resolution of Intention"), to accumulate and fund the maintenance of the public services described in Exhibit "A" of the Resolution of Intention, including but not limited to, public lighting including but not limited to street lighting and traffic signals, landscaping of medians, parkways, parks and open space, and storm drainage and flood control of open space, habitat preservation areas, slopes and earthen/natural drainage areas, pedestrian bridges, and any other services authorized by the Mello-Roos Community Facilities Act of 1982, including any incidental expenses authorized by the Act, and any other expense required in order to carry out the authorized purposes of the CFD, and to levy and collect the special tax, so long as the special tax is needed to pay for the Services and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special tax 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, be approved?

YES	
NO	

PROPOSITION B: Shall 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 establish an annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, in the amount of \$396,045,000 be approved?

YES	
NO	

PROPOSITIONS A IS SUBJECT TO THE ACCOUNTABILITY MEASURES PRESCRIBED IN SECTION 50075 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA.