

## **RESOLUTION NO. CSD 2026-**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEMECULA COMMUNITY SERVICES DISTRICT OF THE CITY OF TEMECULA ADOPTING RATES AND CHARGES FOR SERVICE LEVEL B – RESIDENTIAL STREET LIGHTING, SERVICE LEVEL C – PERIMETER LANDSCAPING, SERVICE LEVEL D – RECYCLING AND REFUSE COLLECTION, AND SERVICE LEVEL R – EMERGENCY UNPAVED ROAD MAINTENANCE SERVICES FOR FISCAL YEAR 2026-27**

THE BOARD OF DIRECTORS OF THE TEMECULA COMMUNITY SERVICES DISTRICT OF THE CITY OF TEMECULA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Upon incorporation of the City of Temecula, effective December 1, 1989, voters approved the formation of the Temecula Community Services District (“TCSD”), to provide specified services to properties within its jurisdiction.

Section 2. Pursuant to Government Code Section 61115, the TCSD has prescribed, revised and collected rates and charges for the services furnished by it, and has elected to have these rates and charges collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, property taxes collected within the TCSD in the same manner prescribed by Government Code Section 61115. By previous resolution, the TCSD proposed to continue such rates and charges for the operation, maintenance, service and administration of residential street lighting, perimeter landscaping, recycling and refuse collection, and emergency unpaved road maintenance services for Fiscal Year 2026-27.

Section 3. Pursuant to Government Code Section 61115, the TCSD caused a written report (“Report”) to be prepared and filed with the Secretary of the TCSD, which Report contains a description of each parcel of real property and the proposed amount of the rates and charges for Fiscal Year 2026-27. The Report is based upon a budget adopted by the Board of Directors for the proposed services for specific areas where such services are provided including necessary staff and administrative expenses. A summary of the Report containing the proposed rates and charges is attached hereto as Exhibit A, entitled “Project Summary”, and incorporated herein by this reference. A copy of the Report is on file in the office of the Secretary of the TCSD and is available for public inspection.

Section 4. By previous resolution, the Board of Directors acknowledged the filing of the Report and appointed a time and place for a public hearing on the Report and the proposed rates and charges. Notice of the public hearing was mailed as required by law on June 10, 2026, calling for a public hearing on July 28, 2026. Notice was published as required by law and affidavits of publication and mailing are on file with the Secretary of the TCSD.

Section 5. On July 28, 2026, the Board of Directors held a duly noticed public hearing at which the Board of Directors heard and considered all oral and written objections, protests and

comments by interested person concerning the Report, the proposed rates and charges, and the method of collection of such rates and charges.

Section 6. The Board of Directors hereby finds that, based on the Report and the District budget, the rates and charges as set out in the Engineer's Report do not exceed the reasonable cost of the services to be provided by the TCSD for Fiscal Year 2026-27.

Section 7. The Board of Directors hereby overrules any and all objections and protests and adopts the rates and charges for residential street lighting, perimeter landscaping, recycling and refuse collection and emergency unpaved road maintenance services for Fiscal Year 2026-27 as set out on Exhibit A.

Section 8. The TCSD shall collect such rates and charges at the same time and in the same manner and by the same persons as, together with and not separately from, the property taxes collected within the TCSD. These rates and charges shall be delinquent at the same time and thereafter be subject to the same delinquency penalties as such property taxes. All laws applicable to the levy, collection, and enforcement of property taxes, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund and redemption, are applicable to these rates and charges, except for California Revenue and Taxation Code Section 4831. However, if for the first year the charge is levied, the real property to which the charge relates has been transferred or conveyed to a bona fide purchaser for value, or if a lien or a bona fide encumbrancer for value has been created and attaches thereon, prior to the date on which the first installment of such taxes appear on the roll, then the charge shall not result in a lien against the property, but instead shall be transferred to the unsecured roll for collection.

Section 9. If a property owner subject to these rates and charges questions the classification of the owner's property for Fiscal Year 2026-27, or claims that an error has been made with respect to the implantation of the rates and charges or the application of the rates and charges to the owner's property for that fiscal year, such property owner must appeal the levy by filing an appeal with the Secretary of the TCSD before 5:00 p.m. on December 1, 2026, pursuant to procedures established by the TCSD, in order to be considered under the appeal of classification or correction of errors program.

Section 10. If a property owner subject to these rates and charges believes that payment of the rates and charges for Fiscal Year 2026-27 would create a hardship for that property owner during that fiscal year, such property owner must appeal the levy by filing a hardship appeal with the TCSD Secretary before 5:00 p.m. on December 1, 2026, pursuant to procedures established by the TCSD, in order to be considered under the hardship appeal program.

Section 11. The TCSD Secretary is hereby ordered to transmit or cause to be transmitted to the County Auditor of the County of Riverside, California before August 14, 2026, the Report and the property tax roll with such rates and charges enumerated for each parcel not

exempt therefrom; and the County Auditor is hereby designated, required, empowered, authorized, instructed, directed and ordered to make the collection of such rates and charges as shown on that roll and to perform any and all duties necessary therefore.

Section 12. Pursuant to the California Environmental Quality Act, the levy and collection of these rates and charges is exempt from CEQA pursuant to California Public Resources Code Section 21080(b)(8) and Section 15273 of the State Guidelines because the rates and charges are necessary to maintain existing improvements within the TCSD.

Section 13. The District Secretary shall certify to the adoption of this Resolution.

**PASSED, APPROVED, AND ADOPTED** by the Board of Directors of the Temecula Community Services District of the City of Temecula this 28<sup>th</sup> day of July, 2026.

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James Stewart, President

ATTEST:

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Randi Johl, Secretary

[SEAL]

STATE OF CALIFORNIA     )  
COUNTY OF RIVERSIDE    ) ss  
CITY OF TEMECULA         )

I, Randi Johl, Secretary of the Temecula Community Services District of the City of Temecula, do hereby certify that the foregoing Resolution No. CSD 2026-        was duly and regularly adopted by the Board of Directors of the Temecula Community Services District of the City of Temecula at a meeting thereof held on the 28<sup>th</sup> day of July, 2026, by the following vote:

AYES:                   BOARD MEMBERS:

NOES:                   BOARD MEMBERS:

ABSTAIN:               BOARD MEMBERS:

ABSENT:                BOARD MEMBERS:

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Randi Johl, Secretary