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Regional Service Planning | Subdivision of the State of California

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AGENDA REPORT
Consent | Action

November 2, 2026

TO: Chair Becker and Commissioners

FROM: Keene Simonds, Executive Officer
Joelle Burila, Local Government Analyst I

SUBJECT: "Kukkal – Niemann Ranch Road Change of Organization" | Proposed Annexation to Whispering Palms Community Services District and Related Actions
(LAFCO File No. CO25-12)

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will consider a change of organization proposal initiated by landowner petition to annex 2.1 acres in the unincorporated community of Fairbanks Ranch to the Whispering Palms Community Services District (CSD). The affected territory consists of one vacant parcel and lies entirely within the CSD's sphere of influence. The purpose of the proposal is to establish public wastewater service to facilitate the planned development of one single-family residence, one accessory dwelling unit (ADU), and one accessory structure (pool house). Other supporting municipal services are already available, including water from Olivenhain Municipal Water District and fire protection from Rancho Santa Fe Fire Protection District. Staff recommends conditional approval of the proposal, waiver of protest proceedings, and adoption of an exemption finding under State California Environmental Quality Act (CEQA) Guidelines Section 15319(b). Approval is subject to a 30-day reconsideration period.

BACKGROUND

Applicant Request

San Diego LAFCO has received a change of organization proposal initiated by interested landowners – Pankaj and Neeru Kukkal – requesting approval to annex 2.1 acres of unincorporated territory in the community of Fairbanks Ranch to the Whispering Palms CSD. The affected territory comprises one vacant legal parcel identified by the County of San Diego as Assessor Parcel Number (APN) 305-020-43, with a situs address of 6676 Niemann Ranch Road.

Regional Setting

The affected territory is located in northwestern San Diego County in the unincorporated community of Fairbanks Ranch, north of State Route 56. Access is provided by a private, unnamed road off Niemann Ranch Road, approximately 950 feet east of its intersection with Rancho Santa Fe Farms Road. The surrounding area is residential and includes the master-planned Pacific Highlands Ranch community within the City of San Diego to the nearby west and south. The affected territory lies within County Supervisorial District No. 3 (Terra Lawson-Remer), Assembly District No. 76 (Darshana Patel), and Senate District No. 38 (Catherine Blakespear). An aerial map showing the affected territory and its regional setting is provided below, with a more detailed map depicting the subject parcel and its relationship to the CSD's jurisdictional boundary provided as Attachment One.

Google Maps

Subject Agency

The proposed change of organization filed with San Diego LAFCO involves one subject agency: Whispering Palms CSD.[1] The following summarizes the subject agency's governance, demographics, municipal functions, and financial standing.

- Whispering Palms CSD is an independent special district formed in 1987 as successor agency to the dissolution of the Whispering Palms Sanitation District and County Service Area No. 1. Governance is provided by a five-member board of directors, with Dudek contracted to serve as General Manager and responsible for day-to-day services, including operation of the CSD-owned Whispering Palms Water Pollution Control Facility. Active service functions include wastewater (collection, treatment, and disposal) as well as roadside, street sign, and lighting maintenance. Wastewater is the CSD's primary function and is provided throughout its jurisdictional boundary. The jurisdictional boundary spans approximately 3.5 square miles with a LAFCO-estimated resident population of 2,310. LAFCO established a larger-than-agency sphere of influence for the CSD in 1987 and last affirmed it in 2013. Whispering Palms CSD's audited total net position was $6.2 million as of June 30, 2025, with an unrestricted balance of $2.4 million and an ending cash balance of $2.6 million. The unrestricted balance reflects a 4.2% decrease over the last three audited fiscal years.

Affected Local Agencies

The affected territory presently lies within the jurisdictional boundaries and/or spheres of influence of 11 local agencies directly subject to San Diego LAFCO's planning and regulatory responsibilities. These agencies qualify as "affected agencies" relative to the proposed change of organization and are listed below.[2]

- County Service Area No. 17 (San Dieguito: EMS)
- County Service Area No. 83 (San Dieguito Local Parks)
- County Service Area No. 135 (Regional Communications)
- Metropolitan Water District of Southern California
- Olivenhain Municipal Water District
- Rancho Santa Fe Fire Protection District
- Resource Conservation District of Greater San Diego County
- San Diego County Flood Control District
- San Diego County Street Lighting District
- San Diego County Water Authority
- Whispering Palms CSD (sphere only)

[1] State law defines "subject agency" to mean any district or city for which a change of organization or reorganization is proposed.
[2] State law defines "affected local agency" as any entity that contains, or would contain, or whose sphere contains or would contain, any territory for which a change of organization is proposed or ordered. Notice of the proposal and hearing were provided to the agencies.

The affected territory also lies within the following school and college districts and accordingly have received notice of the proposal as part of the administrative review: MiraCosta Community College District, San Dieguito Union High School District, and Solana Beach School District.

DISCUSSION

This item is for San Diego LAFCO to consider approving – with or without discretionary modifications – the change of organization proposal to annex the affected territory to the Whispering Palms CSD, which would establish public wastewater to the parcel. The Commission may apply approval conditions provided they do not directly regulate land use, property development, or subdivision requirements. The following discussion addresses the applicable statutory requirements and staff's analysis.

Proposal Purpose + Timing

The purpose of the proposed change of organization is to establish Whispering Palms CSD's public wastewater service to the affected territory to facilitate the planned development of one single-family residence, one ADU, and one accessory structure (pool house), consistent with County zoning. Annexation would also, as an incidental matter of inclusion in the CSD, extend the agency's roadside, street sign, and lighting maintenance services to the affected territory. The proposal's timing is tied to the landowners electing to secure public wastewater service in lieu of an on-site septic system ahead of submitting development permit applications to the County of San Diego. No other municipal service changes are proposed, as the affected territory already lies within Olivenhain Municipal Water District for potable water and Rancho Santa Fe Fire Protection District for fire protection and emergency medical services.

Current and Planned Land Uses

The affected territory is entirely unincorporated and subject to the County of San Diego's land use policies. Development standards are established under the San Dieguito Community Plan (2011), with advisory input from the San Dieguito Community Planning Group. The affected territory is designated Semi-Rural Residential (SR-2) and zoned Rural Residential with a minimum lot size of 2.0 acres and a maximum density of one dwelling unit per two acres. The combination of zoning and parcel size precludes further land division.[3] Development may include a primary single-family residence, one accessory dwelling unit, and one junior accessory dwelling unit, along with accessory structures, subject to County review and applicable development standards.

[3] Additional development may be permitted through a lot split allowance under Senate Bill 9. Only potential development under local land use policies is addressed in this report.

ANALYSIS

San Diego LAFCO's current sphere of influence designation for the Whispering Palms CSD includes the affected territory. This designation focuses the analysis on three considerations: (a) timing of the boundary change, (b) whether discretionary modifications or terms are appropriate, and (c) other relevant statutes.

Change of Organization Timing

San Diego LAFCO's consideration of timing draws on baseline factors required by statute and applicable Commission policies. An analysis of these factors follows.[4]

- Timing Factor No. 1:
  Baseline Considerations: Regional Policies + Service Relationships

  State law requires consideration of multiple factors when reviewing jurisdictional changes, ranging from basic disclosures to discretionary policy analyses evaluating the proposal's relationship to community needs, service capacities, and the receiving agency's financial resources. Analysis of these core policy factors follows.

  - With respect to **need**, the planned residential land uses warrant public wastewater service and represent an orderly expansion of Whispering Palms CSD's jurisdictional boundary and wastewater service area – marked by accommodating a relatively modest planned development of a single-family residence, ADU, and accessory structure as allowed under current zoning. The proposal also supports environmental justice objectives by avoiding reliance on an on-site septic system near impaired water bodies, with additional details provided in Appendix A. Collectively, these factors support both the need for and timing of the proposed change of organization.

  - With respect to **service availability and capacities,** Whispering Palms CSD has sufficient wastewater treatment capacity to accommodate the projected demands of the affected territory based on its anticipated uses. An existing Whispering Palms CSD easement is located approximately 20 feet east of the affected territory and is accessible from the private road right-of-way. The planned development would generate an estimated 500 gallons of wastewater per day, based on two equivalent dwelling units at 250 gallons per day each, representing about 0.45% of the CSD's available treatment capacity.[5]

[4] Most of the baseline factors in statute focus on disclosing compatibility issues with goals and policies of other state, regional, and local agencies, as well as assessing the ability of subject agencies to provide services. (See Government Code Section 56668).

[5] Whispering Palms CSD's average daily wastewater flow is 290,000 gallons per day, which equals 0.45% of the 400,000 gallons per day capacity at its Whispering Palms Water Pollution Control Facility.

- With respect to **related financial considerations**, Whispering Palms CSD has adequate financial resources and related administrative controls to provide wastewater services to the affected territory without adversely impacting current ratepayers. This comment is supported by staff analysis of recent audited statements, which show the CSD maintaining strong liquidity (short-time financial standing) and capital (long-term financial standing) levels. This is further reflected in an ending current ratio of 9.8 to 1 (i.e., $9.80 in current assets for every $1.00 in current liabilities) and debt ratio of 16.2% (i.e., $16.20 out of every $100.00 in net assets financed) for the fiscal year ending on June 30, 2025. These measurements provide reasonable assurances of the agency's effective financial management and help lessen concerns related to recent operating losses, which have averaged a total margin of (10.7%) over the last three fiscal years.[6] Establishing wastewater service is premised on the landowner paying a connection fee of $5,362 to Whispering Palms CSD. Ongoing service will be subject to annual service charges, collected through the County tax roll. These charges are estimated at $1,078 for FY 2026-27 and $1,347 for FY 2027-2028.

- Timing Factor No. 2:
  Consideration of Policy L-107

  San Diego LAFCO adopted L-107 in May 2010 to require all applicants to disclose jurisdictional disputes or related items that are associated with their proposal filings.[7] No jurisdictional disputes have been disclosed by Whispering Palms CSD. Similarly, LAFCO staff has not identified any disputes or related concerns in the administrative review.

CONCLUSION |
MERITS OF CHANGE OF ORGANIZATION TIMING

The timing of the change of organization is warranted. Justification is supported by the preceding analysis: the proposal timely syncs a planned need with available and adequate public services and presents no impacts on existing ratepayers. Additional analysis supporting the conclusion is provided in Appendix A.

Potential Modifications and Terms

San Diego LAFCO staff has identified no physical modifications to the submitted change of organization warranting Commission consideration. The change of

[6] CSD finished FY 2023 with a total margin of (15.35%), FY 2024 with a total margin of (4.93%) and FY 2025 with a total margin of (11.84%).
[7] The Executive Officer retains discretion to determine the extent of consultation needed.

organization as proposed by the applicant would not generate any corridors or other illogical jurisdictional boundaries. Other standard terms are also recommended to ensure payment of any charges necessary to complete the proposal processing under the LAFCO fee schedule.

CONCLUSION |
MERITS OF MODIFICATIONS AND TERMS

No modifications to the proposal are warranted. Standard approval terms are recommended and include receipt of all remaining payments associated with the processing of the proposal by the Commission through recordation.

Other Statutory Considerations

Exchange of Property Tax Revenues

San Diego LAFCO has confirmed with the County of San Diego that the proposed change of organization is subject to the Board of Supervisors' 1982 master resolution on property tax exchanges for jurisdictional changes. The resolution provides that no property tax exchange occurs for proposals consisting solely of annexations to agencies to provide sewer and/or water service where the application indicates no exchange is requested – both of which apply here. Noticing during the administrative review also confirmed Whispering Palms CSD did not exercise its right to request the proposal be docketed individually by the Board. Accordingly, no property taxes would transfer to Whispering Palms CSD following annexation of the affected territory.

Environmental Review

San Diego LAFCO is obligated under CEQA to assess whether environmental impacts would result from activities approved under the Commission's authority, either as a lead or responsible agency. Accordingly, LAFCO is tasked with making findings under CEQA in consideration of the proposed change of organization. Staff analysis follows.

- LAFCO serves as the lead agency for assessing potential environmental impacts under CEQA for the proposed change of organization. Staff believes the proposal qualifies as a project under CEQA but is categorically exempt from further environmental review pursuant to State CEQA Guidelines Section 15319(b) and its cross-reference to Section 15303. This exemption appropriately applies given the affected territory is an individual parcel within the minimum lot size allowed under zoning, and its development potential is limited to one single-family residence, one accessory dwelling unit, and accessory structures – all within the scope of Section 15303(a) and (e).

Protest Proceedings

Protest proceedings for the proposed change of organization may be waived by LAFCO should the Commission proceed with approval under Government Code Section 56662. The waiver appropriately applies under this statute given all of the following: the affected territory is uninhabited as defined under LAFCO law, the subject agency has not filed an objection to the waiver, and the landowners have provided written consent.[8]

RECOMMENDATION

Staff recommends conditional approval of the change of organization proposal as submitted along with other related findings as detailed. This recommendation is consistent with the action outlined as Alternative One in the following section.

ALTERNATIVES FOR ACTION

The following alternative actions are available to San Diego LAFCO:

Alternative One (recommended):
Adopt the attached draft resolution conditionally approving the change of organization proposal as submitted. Adoption of the draft resolution as presented also includes waiving protest proceedings and CEQA findings, as detailed.

Alternative Two:
Continue consideration to the next regular meeting.

Alternative Three:
Disapprove the change of organization proposal with direction to staff to return at the next regular meeting with a conforming resolution for adoption.

PROCEDURES FOR CONSIDERATION

This item has been placed on San Diego LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation unless otherwise specified.

On behalf of the Executive Officer,

Joelle Burila

Joelle Burila
Local Government Analyst I

Appendix:

A) Analysis of Proposal Review Factors

Attachments:

1) Vicinity Map of the Affected Territory
2) Draft Resolution of Approval
3) Application Materials

[8] LAFCO law defines uninhabited as territory in which less than 12 registered voters reside.

APPENDIX A
Government Code Section 56668
Mandatory Proposal Review Factors

a) Population and population density; land area and land use; per capita assessed valuation; topography, natural boundaries, and drainage basins; proximity to other populated areas; the likelihood of significant growth in the area, and in adjacent areas, in the next 10 years.

The affected territory as submitted comprises a 2.07-acre unincorporated vacant parcel in the community of Fairbanks Ranch. The subject parcel is currently undeveloped and located at 6676 Niemann Ranch Road and identified by the County of San Diego Assessor's Office as 305-020-43-00 with a current assessed *land* value of $1,271,857 with the last transaction recorded in June 2021.

b) The need for municipal services; the present cost and adequacy of municipal services and controls in the area; probable future needs for those services and controls; probable effect of the proposed incorporation, formation, annexation, or exclusion and of alternative courses of action on the cost and adequacy of services and controls in the area and adjacent areas.

The County of San Diego serves as the primary provider of general governmental services to the affected territory. Other pertinent service providers include Olivenhain Municipal Water District (domestic water) and Rancho Santa Fe Fire Protection District (fire protection, rescue, and emergency medical). These services include community planning, roads, drainage, and law enforcement. This proposal focuses on wastewater service, which is the subject of the succeeding analysis.

- Extending Public Wastewater to Affected Territory
  The affected territory is undeveloped with no active wastewater system. Connection to the Whispering Palms CSD's wastewater infrastructure can be achieved by an existing easement is located approximately 20 feet east of the affected territory and is accessible from the private road right-of-way. The planned development would generate an estimated 500 gallons of wastewater per day, based on two equivalent dwelling units at 250 gallons per day each, representing about 0.45% of the CSD's available treatment capacity.

c) The effect of the proposed action and of alternative actions, on adjacent areas, on mutual social and economic interests, and on local governmental structure.

Approval of the change of organization proposal and annexation to Whispering Palms CSD would establish and strengthen economic and social ties between the agency and the affected territory that tie back to LAFCO placing the lands within its sphere of influence. This designation signals the policy expectation that the lands will receive

wastewater service from Whispering Palms CSD when the timing is appropriate.

d) The conformity of the proposal and its anticipated effects with both the adopted commission policies on providing planned, orderly, efficient patterns of urban development, and the policies/priorities set forth in G.C. Section 56377.

Approving the proposed change of organization and annexation to Whispering Palms CSD would facilitate the orderly expansion of the District's jurisdictional boundary consistent with its sphere of influence. The affected territory does not contain "open space" as defined under LAFCO law and no conflicts exist under Government Code Section 56377.

Additional analysis concerning conformance with germane Commission policies follows.

- San Diego LAFCO Policy L-107 requires applicants to disclose and address potential jurisdictional issues associated with their proposals, and if applicable, requires a consultation process with affected agencies, interested parties, or organizations to help discuss and potentially remedy concerns, unless waived by the Executive Officer. No jurisdictional disputes or related concerns were identified or disclosed by the applicant, affected agencies, or interested parties in the review of the proposal.

e) The effect of the proposal on maintaining the physical and economic integrity of agricultural lands, as defined by G.C. Section 56016.

The affected territory does not contain "prime agricultural land", or "agricultural land" as defined under LAFCO law. Specifically, the affected territory does not contain land currently used for any of the following purposes: producing an agricultural commodity for commercial purposes; left fallow under a crop rotational program; or enrolled in an agricultural subsidy program. Approval of the change of organization proposal would not adversely affect the physical or economic integrity of agricultural lands.

f) The definiteness and certainty of the boundaries of the territory, the nonconformance of proposed boundaries with lines of assessment, the creation of islands or corridors of unincorporated territory, and other similar matters.

LAFCO is in receipt of a draft map and geographic description of the affected territory that details metes and bounds that appear consistent with the standards of the State Board of Equalization and conforming with lines of assessment. LAFCO approval would be conditioned on approval of the final map and geographic description by the County Assessor's Office and address any modifications enacted by the Commission. Proposal approval would not create any irregular or illogical boundary features.

g) A regional transportation plan adopted pursuant to Section 65080.

The proposed change of organization would provide wastewater services to accommodate the planned construction of a single-family residence and attached accessory dwelling unit consistent with current zoning. The proposal and its anticipated outcomes do not generate any known conflicts with 2025 Regional Plan, the regional transportation plan adopted by the San Diego Association of Governments (SANDAG).

h) Consistency with the city or county general and specific plans.

See the agenda report.

i) The sphere of influence of any local agency affected by the proposal.

See the agenda report.

j) The comments of any affected local agency or other public agency.

Notice of the submitted change of organization proposal was distributed to all affected and subject agencies as required under LAFCO law. Notices were also provided to all local college and school districts. No written comments on the proposal were received ahead of preparing this agenda report for distribution on October 23, 2026.

k) The ability of the newly formed or receiving entity to provide the services that are the subject of the application to the area, including the sufficiency of revenues for those services following the proposed boundary change.

Information collected and reviewed as part of this proposal indicates Whispering Palms CSD has sufficient and available financial resources and administrative controls therein relative to serving the affected territory without adversely impacting existing constituents. This statement is supported by the following factors.

- Whispering Palms CSD's last audit covers FY 2024-2025 and shows the District finished with strong liquidity levels with an agency-wide current ratio of 9.8 to 1 (i.e., $9.80 in current assets for every $1.00 in current liabilities).
- Whispering Palms CSD finished FY 2024-2025 with strong capital levels and marked by a low debt ratio of 16.2% (i.e., $16.20 out of every $100.00 in net assets are financed).
- Whispering Palms CSD finished FY 2024-2025 with an overall total margin of (11.8%).
- Establishing wastewater service is premised on the landowner paying a connection fee of $5,362 to Whispering Palms CSD. Ongoing service will be subject to annual service charges, collected through the County tax roll. These charges are estimated at $1,078 for FY 2026-27 and $1,347 for FY 2027-2028.

l) Timely availability of adequate water supplies for projected needs as specified in G.C. Section 65352.5.

The affected territory already lies within Olivenhain MWD's jurisdictional boundary, and as such is eligible to proceed with a connection to the potable water system at any time. Similarly, the affected territory lies within the two regional wholesale providers boundaries: San Diego County Water Authority and Metropolitan Water District of Southern California.

m) The extent to which the proposal will affect a city or cities and the county in achieving their respective fair shares of the regional housing needs as determined by the appropriate council of governments.

The proposed change of organization does not impact any local agencies in accommodating their regional housing needs.

n) Any information or comments from the landowners, voters, or residents.

The affected territory is considered uninhabited as defined by LAFCO law (containing 11 registered voters or less). The landowners support the proposed change of organization and have provided written consent to the proceedings as the petitioner.

o) Any information relating to existing land use designations.

See above analysis for (h).

p) The extent to which the proposal will promote environmental justice.

The change of organization is expected to have a positive impact on environmental justice by enhancing wastewater services within the affected territory and for any groups that are susceptible to pollution burdens and their effects. Consideration of existing environmental justice factors within the affected territory draws on staff analyzing data available from the California Environmental Protection Agency through its online assessment tool (CalEnviroScreen 5.0). Two composite percentile rankings for the affected territory are generated within this analysis and involve (a) pollution burdens and (b) susceptible population to pollution burdens relative to all census tracts in California.

- The affected territory's **composite pollution burden ranking** falls in the 36th percentile. Three individual indicators exceed the 50th percentile and are considered noteworthy: diesel particulate matter (89.74), pesticides (56.89), and impaired waters (67.49). Diesel particulate matter is particularly high, approaching the 90th percentile.

- Notably, the impaired water bodies indicator ranks at the 67th percentile. Providing permanent public wastewater service would support the collection and treatment of wastewater from the planned development without reliance on an on-site septic system, helping to protect groundwater and local waterways.

- The affected territory's **composite susceptible population** ranking falls below the 1st percentile at 0.28, with no indicators exceeding the 50th percentile. Housing burden is the highest population indicator, ranking at near the 20th percentile.

A summary of all tracked pollution burdens and susceptible populations follows.

Census Tract No. 6073017062
Pollution Burdens and Susceptible Population
(Source: California Environmental Protection Agency and SD LAFCO)

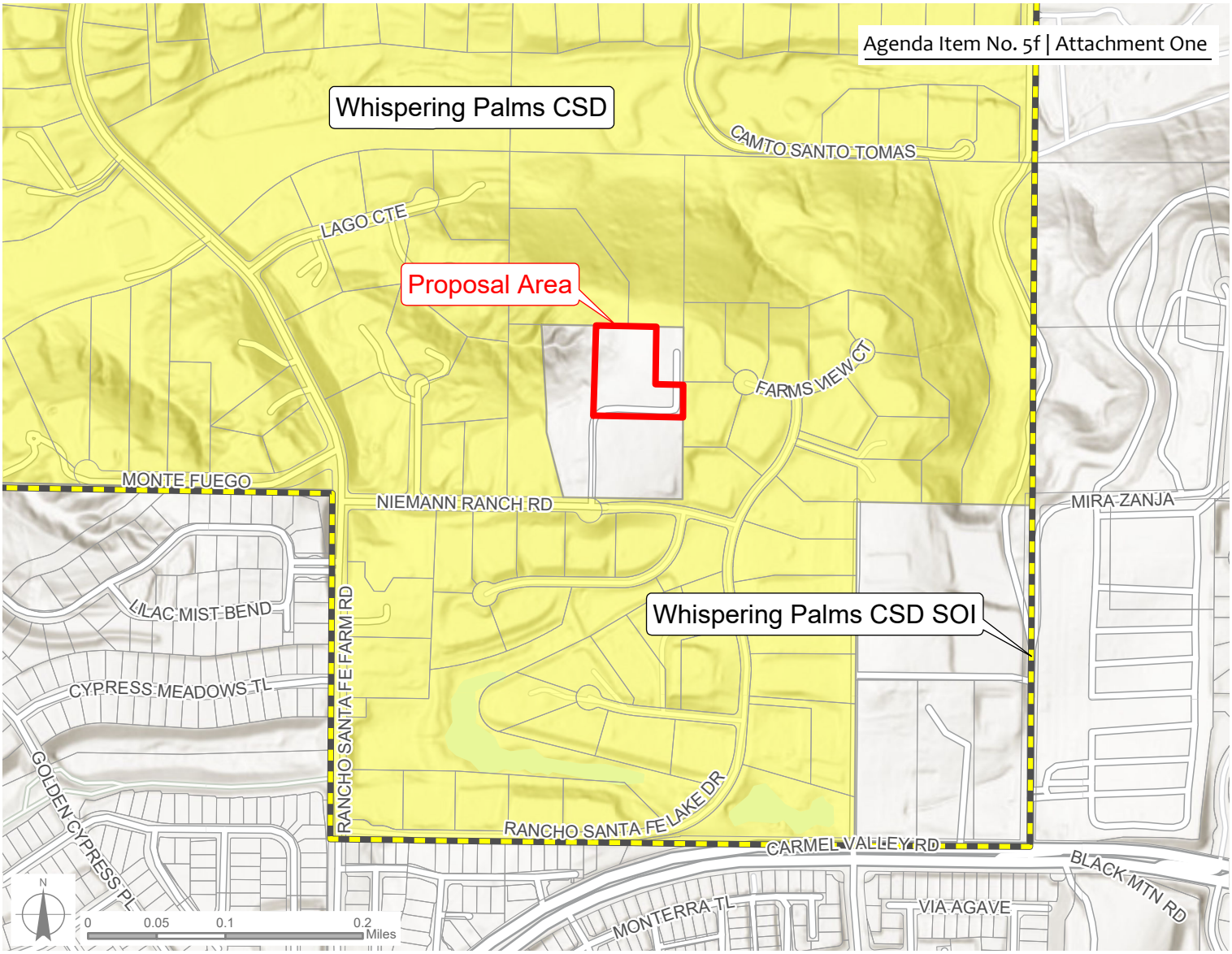
	Affected Territory + Surrounding Lands
Census Tract No.	6073017062
Estimated Population	4,767
Pollution Burden	Weighted Percentile
… Percentile	36.45
Indicator | Air Quality: Ozone	43.33
Indicator | Air Quality: PM 2.5:	48.67
Indicator | Air Quality: Diesel PM:	**89.74**
Indicator | Pesticides:	**56.89**
Indicator | Toxic Releases:	12.08
Indicator | Traffic:	37.62
Indicator | Drinking Water Contaminants:	38.55
Indicator | Child's Lead in Housing:	7.00
Effects | Cleanup Sites:	7.41
Effects | Groundwater Threats:	22.48
Effects | Hazardous Waste:	16.17
Effects | Impaired Water:	**67.49**
Effects | Small Air Toxic Sites:	30.01
Effects | Solid Waste:	46.93
Sensitive Population	Weighted Percentile
… Percentile	0.28
Population | Asthma:	3.58
Population | Low Birth Weight:	12.41
Population | Cardiovascular Disease:	7.74
Population | Diabetes:	14.49
Population | Education:	13.14
Population | Linguistic Isolation:	0.00
Population | Poverty:	0.74
Population | Unemployment:	4.09
Population | Housing Burden:	19.97

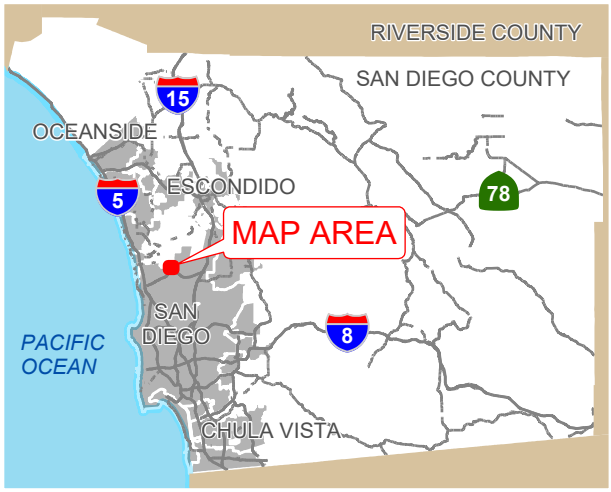
q) Information contained in a local hazard mitigation plan, information contained in a safety element of a general plan, and any maps that identify land as a very high fire hazard zone or maps that identify land determined to be in a state responsibility area, if it is determined that such information is relevant to the affected territory.

The County of San Diego General Plan includes a hazard mitigation plan addressing risks related to wildfire, flooding, and seismic activity. The affected territory is designated a "Very High" fire hazard severity zone and a "Medium" earthquake hazard zone, and located outside both the tsunami hazard zones and 100-year floodplain.

r) Section 56668.3(a)(1) Whether the proposed annexation will be for the interest of the landowners or present or future inhabitants within the district and within the territory proposed to be annexed to the district.

Approval of the change of organization for the affected territory would serve the best interests of current and future landowners and visitors by providing permanent access to reliable public wastewater service.





CO25-12 "KUKKAL - NIEMANN RANCH ROAD CHANGE OF ORGANIZATION" | ANNEXATION TO THE WHISPERING PALMS CSD

- Proposal Area
- Whispering Palms CSD
- Whispering Palms CSD SOI

SOI = Sphere of Influence

San Diego County
Local Agency Formation Commission
Regional Service Planning | Subdivision of the State of California

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DRAFT RESOLUTION NO. _____

SAN DIEGO COUNTY LOCAL AGENCY FORMATION COMMISSION

MAKING DETERMINATIONS, APPROVING, AND ORDERING A CHANGE OF ORGANIZATION

"KUKKAL – NIEMANN RANCH ROAD CHANGE OF ORGANIZATION" ANNEXATION TO THE WHISPERING PALMS COMMUNITY SERVICE DISTRICT AND RELATED ACTIONS (LAFCO FILE NO: CO25-12)

WHEREAS, on February 9, 2026, interested landowners – Pankaj and Neeru Kukkal – filed a petition to initiate proceedings and an application with the San Diego County Local Agency Formation Commission, hereinafter referred to as "Commission", pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000; and

WHEREAS, the application seeks approval of a change of organization to annex 2.07 acres of unincorporated territory in the County of San Diego to the Whispering Palms Community Services District (CSD); and

WHEREAS, the affected territory as submitted comprises one vacant and undeveloped unincorporated parcel identified by the County of San Diego's Assessor's Office as 305-020-43-00 with an assigned situs of 6676 Niemann Ranch Road; and

WHEREAS, under the County of San Diego Board of Supervisors' 1982 Master Resolution, annexations undertaken solely for the provision of sewer and/or water service for which no property tax exchange is requested do not trigger a property tax allocation, and therefore no property tax revenue would transfer to Whispering Palms CSD as a result of the annexation; and

WHEREAS, the Commission's Executive Officer has reviewed the proposed change of organization and prepared a report with recommendations; and

WHEREAS, the Executive Officer's report and recommendations on the proposal have been presented to the Commission in the manner provided by law; and

WHEREAS, the Commission heard and fully considered all the evidence presented at a noticed public meeting on the proposal on November 2, 2026; and

WHEREAS, the Commission considered all the factors required by law under Government Code Section 56668 as well as adopted local policies and procedures.

NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

1. The public meeting was held on the date set therefore, and due notice of said meeting was given in the manner required by law.

2. At the public meeting, the Commission considered the Executive Officer's report.

3. With respect to considering the effects of the proposed change of organization under the California Environmental Quality Act (CEQA), the Commission makes the following finding:

    - San Diego LAFCO serves as the lead agency for assessing potential environmental impacts under CEQA for the proposed change of organization. Staff believes the proposal qualifies as a project under CEQA but is categorically exempt from further environmental review pursuant to State CEQA Guidelines Section 15319(b) and its cross-reference to Section 15303. This exemption appropriately applies given the affected territory is an individual parcel within the minimum lot size allowed under zoning, and its development potential is limited to one single-family residence, one accessory dwelling unit, and accessory structures – all within the scope of Section 15303(a) and (e).

4. The Commission CONDITIONALLY APPROVES the change of organization to the District without modifications subject to conditions as provided and subject to recordation of a certificate of completion for the proposal. Approval involves all the following:

    a) Annexation of the affected territory to the Whispering Palms CSD as shown in "Exhibit A" and described in "Exhibit B".

5. The Commission CONDITIONS approval on the following terms being satisfied by November 2, 2027 unless an extension is requested in writing and approved by the Executive Officer:

    a) Completion of the 30-day reconsideration period provided under Government Code Section 56895.

    b) Submittal to the Commission of final map and geographic description of the affected territory as approved by the Commission conforming to the requirements of the State Board of Equalization – Tax Services Division.

    c) Submittal to the Commission of the following payments:

        - A check made payable to LAFCO in the amount of $50.00 for the County of San Diego-Clerk Recorder to reimburse for filing one CEQA Notice of Exemption consistent with the findings in the resolution.

        - A check made payable to the State Board of Equalization for processing fees in the amount of $350.00.

6. The Commission assigns the proposal the following short-term designation:

   "Kukkal – Niemann Ranch Road Change of Organization".

7. The affected territory as designated by the Commission is uninhabited as defined in Government Code Section 56046.

8. The Commission waives conducting authority proceedings under Government Code Section 56662.

9. The District is a registered-voter district.

10. The District utilizes the County of San Diego assessment roll.

11. The affected territory will be liable for any existing bonds, contracts, and/or obligations of the Whispering Palms Community Services District as provided under Government Code Section 57328, and will be subject to any previously authorized taxes, benefit assessments, fees or charges of the District as provided under Government Code Section 57330.

12. The effective date of approval shall be the date of recordation but not before the completion of a 30-day reconsideration period and only after all terms have been completed as attested by the Executive Officer.

13. As allowed under Government Code Section 56107, the Commission authorizes the Executive Officer to make non-substantive corrections to the resolution to address any technical defects, errors, irregularities, or omissions.

14. The Executive Officer is hereby authorized and directed to transmit copies of this resolution as provided in Sections 56880-56882 of the Government Code.

15. The Executive Officer is further authorized and directed to prepare, execute, and record a Certificate of Completion, make the required filings with the County Assessor, County Auditor, and the State Board of Equalization as required by Section 57200, et seq., of the Government Code.

**

PASSED AND ADOPTED by the Commission on November 2, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

**

ATTEST:

_____
Keene Simonds
Executive Officer

EXHIBIT A
MAP OF AFFECTED TERRITORY

-Placeholder-

Blank for Photocopying

EXHIBIT B

GEOGRAPHIC DESCRIPTION OF THE AFFECTED TERRITORY

-Placeholder-

Blank for Photocopying

Part IVb: LANDOWNER PETITION

Petitions must meet minimum signature requirements (see Part V). Signatures must be secured within six months of the date on which the first signature was affixed. Petitions must be submitted to the LAFCO Executive Officer within 60 days after the last signature is affixed (Govt. Code § 56705).

Each of the undersigned states:

- I personally signed this petition.
- I am a landowner of the affected territory.
- I personally affixed hereto the date of my signing this petition and the Assessor's Parcel Number(s), or a description sufficient to identify the location of my land.

Name of Signer	Assessor's Parcel Number(s)	Date Signed	Official Use
Sign Pankaj Kukkal Print Pankaj Kukkal	305-02-043-00	8/26/26	
Sign Neeru Kukkal Print ~~Neeru Kukkal~~	305-02-043-00	8/26/26	
Sign Print			
Sign Print			
Sign Print			
Sign Print			

LEGAL DESCRIPTION

Real property in the unincorporated area of the County of San Diego, State of California, described as follows:

PARCEL A:

PARCELS 1 AND 2 OF PARCEL MAP NO. 20297, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AS PER PLAT FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, CALIFORNIA ON JULY 13, 2007 AS FILE NO. 2007-0471353 OF OFFICIAL RECORDS.

PARCEL B:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND FOR PURPOSES INCIDENTAL THERETO OVER, UNDER, ALONG AND ACROSS THE EASTERLY 30.00 FEET OF THE WEST HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 14 SOUTH, RANGE 3 WEST, SAN BERNARDINO BASE AND MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO UNITED STATES GOVERNMENT SURVEY, APPROVED AUGUST 14, 1876.

PARCEL C:

A NON-EXCLUSIVE EASEMENT FOR ROAD AND FOR PURPOSES INCIDENTAL THERETO OVER, UNDER, ALONG AND ACROSS THE SOUTHERLY 30.00 FEET OF THE WEST HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 14 SOUTH, RANGE 3 WEST, SAN BERNARDINO BASE AND MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO UNITED STATES GOVERNMENT SURVEY APPROVED AUGUST 14, 1876. EXCEPTING THEREFROM THE EASTERLY 30.00 FEET.

PARCEL D:

AN EASEMENT FOR ROAD AND FOR PURPOSES INCIDENTAL THERETO OVER, UNDER, ALONG AND ACROSS THE NORTHERLY AND WESTERLY 30.00 FEET OF THE EAST HALF OF SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 14 SOUTH, RANGE 3 WEST, SAN BERNARDINO BASE AND MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO UNITED STATES GOVERNMENT SURVEY APPROVED AUGUST 14, 1876. EXCEPTING FROM SAID NORTHERLY 30.00 FEET, THE EASTERLY 105.00 FEET THEREOF.

PARCEL E:

AN EASEMENT FOR ROAD PURPOSES AND INCIDENTAL PURPOSES THERETO OVER THE EAST ONE HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 14 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO THE UNITED STATES GOVERNMENT SURVEY APPROVED AUGUST 14, 1876, LYING WITHIN A STRIP OF LAND 30.00 FEET IN WIDTH, THE CENTERLINE THEREOF BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SAID EAST ONE-HALF OF THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTHERLY ALONG THE WESTERLY LINE THEREOF 205.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE EASTERLY PARALLEL WITH THE NORTHERLY LINE OF SAID EAST ONE-HALF TO A POINT WHICH IS WESTERLY 215.00 FEET WESTERLY OF THE EAST LINE OF SAID EAST ONE- HALF; THENCE NORTHERLY PARALLEL WITH THE EAST LINE OF SAID EAST ONE-HALF 205.00 FEET TO THE NORTHERLY LINE OF SAID EAST ONE-HALF.

EXCEPTING FROM SAID EASEMENT THAT PORTION LYING WITHIN THE NORTHERLY AND WESTERLY 30.00 FEET OF SAID EAST ONE-HALF.

APN: 305-020-78-00 and 305-020-79-00

ANNEXATION No. _____
ANNEXATION TO WHISPERING PALMS COMMUNITY SERVICES DISTRICT
GEGRAPHIC DESCRIPTION

All that certain real property situated in the east half of the southeast quarter of the northwest quarter of the northeast quarter of Section 10, Township 14 South, Range 3 West, San Bernardino Meridian, in the County of San Diego, State of California, described as follows:

Beginning at the center point of the north line of the northeast quarter of Section 10;

Thence, (1) South 00°05'05" East 661.33 feet to the centerline of the northwest quarter of the northeast quarter of Section 10 and the existing district boundary;

Thence, (2) South 89°21'04" East 105.01 feet along the existing district boundary to the **True Point of Beginning;**

Thence, (3) continuing on said existing district boundary line South 89°21'04" East 231.37 feet;

Thence, (4) South 00°04'35" East 332.00 feet along the existing district boundary;

Thence (5) South 89°28'05" East 336.42 feet along the existing district boundary;

Thence (6) North 00°05'05" West 126.30 feet along the existing district boundary;

Thence (7) North 89°21'02" West 105.01 feet;

Thence (8) North 00°05'05" West 205.02 feet to the **True Point of Beginning.**

Containing 2.07 acres of land, more or less.

N

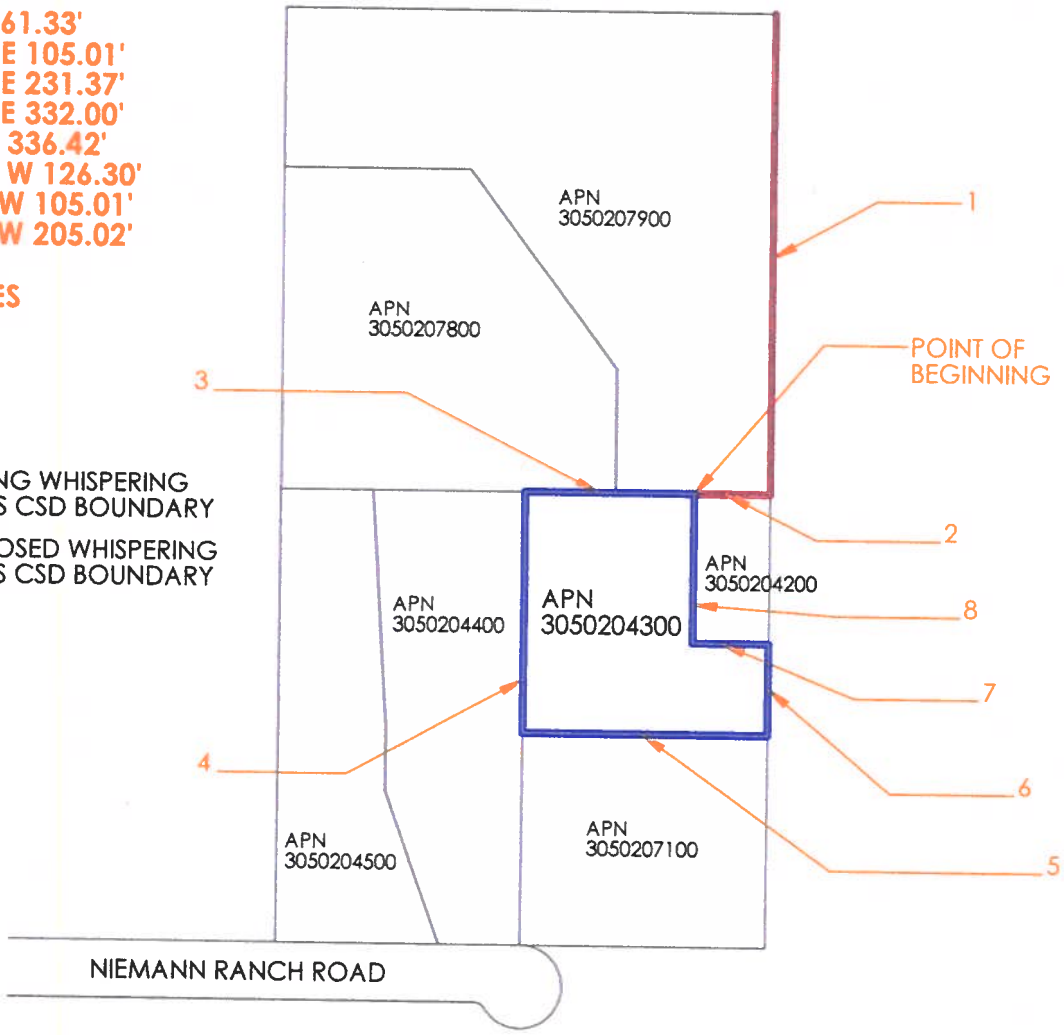
COURSES

1. S 0° 5'5" E 661.33'
2. S 89°21'04" E 105.01'
3. S 89°21'04" E 231.37'
4. S 00°04'35" E 332.00'
5. S 89°28'5" E 336.42'
6. N 00°05'05" W 126.30'
7. N89°21'02" W 105.01'
8. N00°05'05" W 205.02'

2.07 ACRES

EXISTING WHISPERING PALMS CSD BOUNDARY

PROPOSED WHISPERING PALMS CSD BOUNDARY



SCALE: 1" = 250'

08

Provided by:

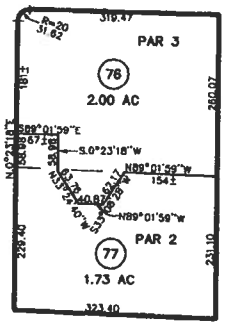
PARCELQUEST

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

305-02
SHT 1 OF 4

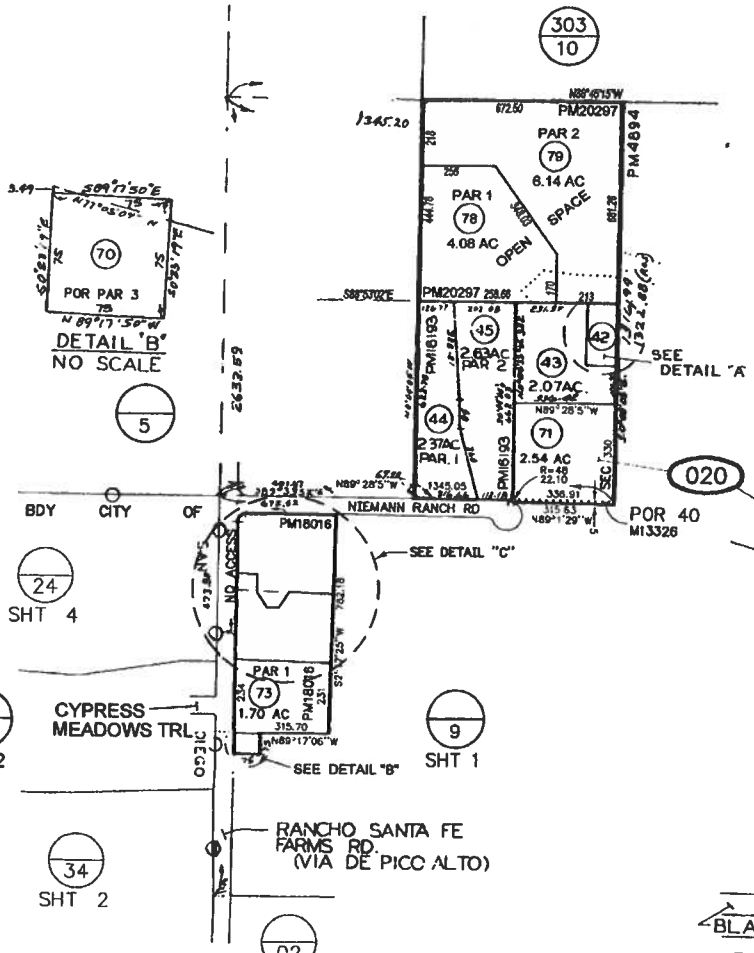
1"=400'

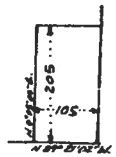
305-2



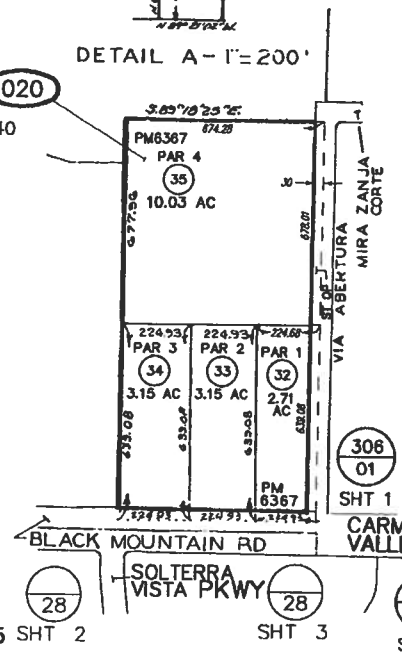
DETAIL "C" 1"=200'

DETAIL "B"
NO SCALE





DETAIL A- 1"=200'



12/28/19 TR

CHANGES

BLK	OLD	NEW	YR	CUT
020	14	[illegible]	92	1698
	14	[illegible]	92	4416
	[illegible]	[illegible]	94	5563
	[illegible]	[illegible]	84	70
	14	[illegible]	91	5723
	[illegible]	[illegible]	86	1890
	[illegible]	[illegible]	86	1891
	[illegible]	[illegible]	90	4604
	[illegible]	[illegible]	90	5688
	[illegible]	[illegible]	91	10
	[illegible]	[illegible]	91	1725
	[illegible]	[illegible]	91	2115
	[illegible]	[illegible]	92	1633
	[illegible]	[illegible]	93	1390
	43	[illegible]	93	3595
	[illegible]	[illegible]	94	5540
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	97	1307
	[illegible]	[illegible]	97	1308
	[illegible]	[illegible]	97	18
	[illegible]	70	97	1090
	[illegible]	71	98	1772
	[illegible]	72	98	1586
	[illegible]	73-75	99	1115
	[illegible]	[illegible]	02	2039
	17	[illegible]	08	5607
020	17	[illegible]	08	1439
022	1	[illegible]	08	5631
022	1	[illegible]	12	8
022	2	[illegible]	13	26
022	03	[illegible]	13	4651
022	03	[illegible]	15	10
022	04	[illegible]	17	18
022	05	[illegible]	17	26
020	35	[illegible]	19	4728
022	6	[illegible]	20	45

D.T.-A
8879

SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 305 PAGE 02 SHT 1 OF 2

MAP 13326 – CO OF SD TCT NO 4875
SEC 10–T14S–R3W– N 1/2
ROS 7822, 8632, 8699, 9915, 13783, 15278

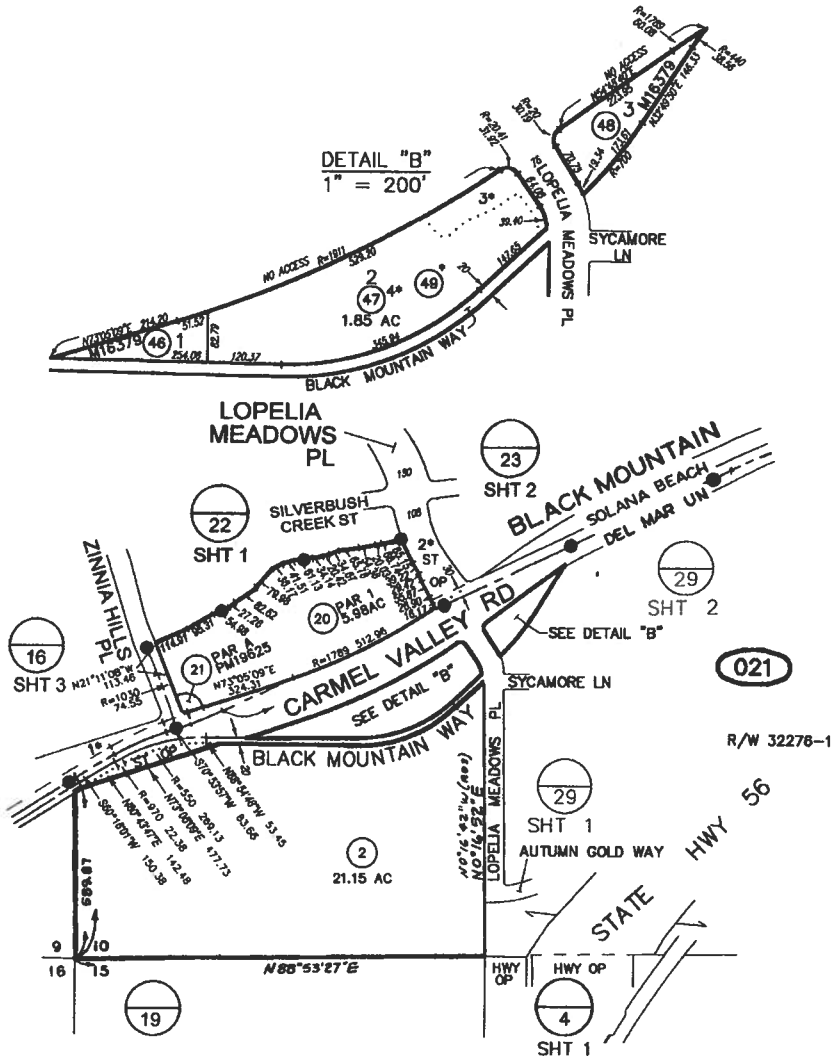
08

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

PARCELQUEST

305-02
SHT 2 OF 5

1"=400'



10/22/2021 CS

CHANGES				
BLK	PRIOR APN	NEW APN	YR	CUT NO
	47	47 505 & 49	22	507

* COMMON AREA
1* SEE DOC03-1154955 PAR D FOR BRGS & DISTS
2* LOPELIA MEADOWS PL SEE DOC05-1080844 FOR BRGS & DISTS
3* PEDESTRIAN & NON-MOTOR VEHICULAR RIGHT OF WAY
4* CONDO RANCHO MILAGRO DOCS 2020-0784160 & 2021-0363262 (SEE SHT 5)

CHANGES				
BLK	OLD	NEW	YR	CUT
021	8	SAME & ST OP	02	4655
	11	SAME & ST OP	02	4782
	14&15	17 & PG 12	02	173
	8	18 & HWY OP	02	1988 CAN
	12&13	SAME & ST OP	04	4731
	2&12	SAME & ST OP	05	4602
	12	13&POR PGS8 BHTS	05	24
	19	20-22	05	1985
	17	23&POR PG 12 HTS 1&2	06	15
	11&23	24,25& HWY OP	06	1094 CAN
	20&22	SAME & ST OP & B/L CHG	06	4757
	25	CUL HWY OP 24 & PG 22	07	1091
	22		08	73
	24	SAME & ST OP	08	4627
	27	SAME & COND ESM	08	5631
	18	28&HWY CLSD& HWY OP	10	1274 CAN
	5	SAME & ST OP	11	4720
	13&27	29,30& PG 23 BHTS 1&2	12	8
	26	31&32	12	1081
	28&30	SAME & ST OP	12	4686
	16&32	33	12	1614
	30	34 FROM SHT 1	13	28
	31	SAME & ST CLSD	13	5546
	31	AC & BL CGRD PG 12 SHT 3	13	5568
	31		13	30
	28	35&36	14	1076
	35	SAME & ST OP	15	5504
	35	SAME & ST OP	15	19
	34	37 FROM SHT 1	15	10
	37	SAME & ST OP	15	24
	39	40&42 SHT 1	15	41
	PICKUP	41&42	15	1405
	40	43&44	16	1314
	24	PG 29 SHTS 1&2	16	13
	29	SAME & ST OP	16	4686
	7 & 35	PG 30	18	42
	43	PG 29 SHTS 1-4	18	52
	38	45&PG 02 SHT 1	17	25
	5	PG 02 SHT 3	18	45
	45	PG 34 SHT 1&2	20	45
	29	46-47	20	57
	33, 41, 42 & 44	-261-49 &-50, -262-74 &-75	20	10021

CB 22-23

SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 305 PAGE 02 SHT 2 OF 2

MAP 16379 – RANCHO MILAGRO
ROS 7822,9915,10578,15986,17891

Provided by:
PARCELQUEST

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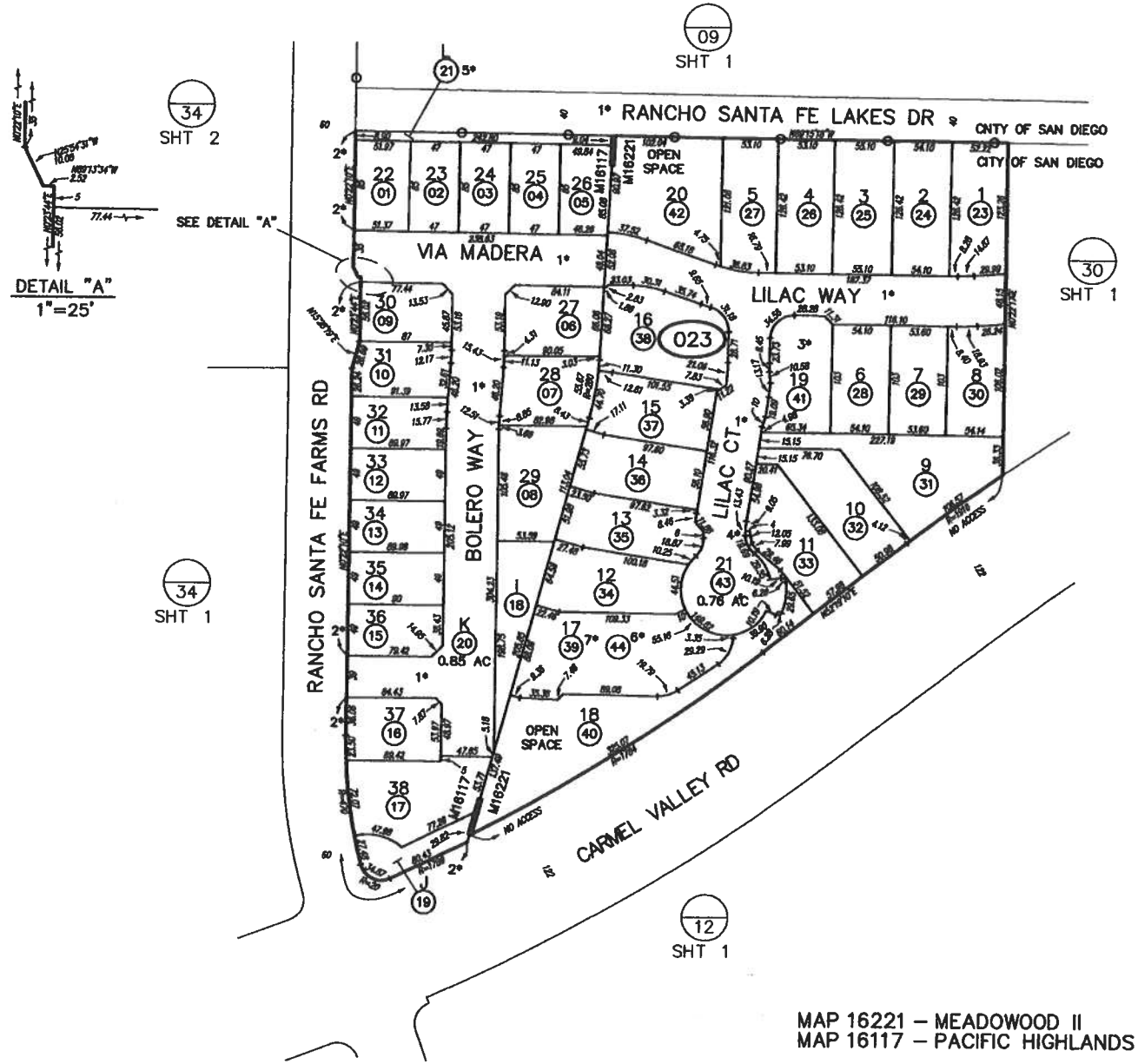

SAN DIEGO COUNTY ASSESSOR'S MAP
305 — 02
SHT 3 OF 4
1" = 100'
12/28/2019 TR ✓

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
023		01 THRU 22	17	25
		23 THRU 43	18	45
	22	KILL	18	1187
	39	39 SPLIT & 44	20	519

1* (PRIVATE ST)
2* NO ACCESS
3* OPEN SPACE
4* FOR BRS & DIST REFER TO REC MAP
5* CTRL#6080 TPM PTS 580575
6* COMMON AREA
7* CONDO MEADOWOOD II DOC 2018-0341135 (SEE SHT 4)

MAP 16221 — MEADOWOOD II
MAP 16117 — PACIFIC HIGHLANDS RANCH UNIT 22C

Provided by:
PARCELQUEST

08

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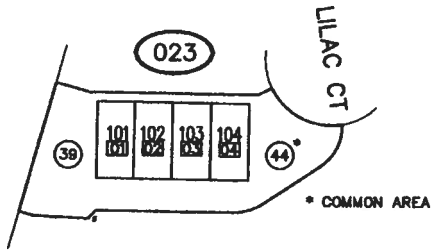
SAN DIEGO COUNTY ASSESSOR'S MAP
305 — 02
SHT 4
1" = 80'
Drawn: 07/25/2019 By: SORIANO



MEADOWOOD II
DOC 18 – 0341135
LOT 17, MAP 16221

ASSESSMENT PAR NO
305–023–39 SUB ID 01 – 04

CONDOMINIUM

Provided by:
PARCELQUEST

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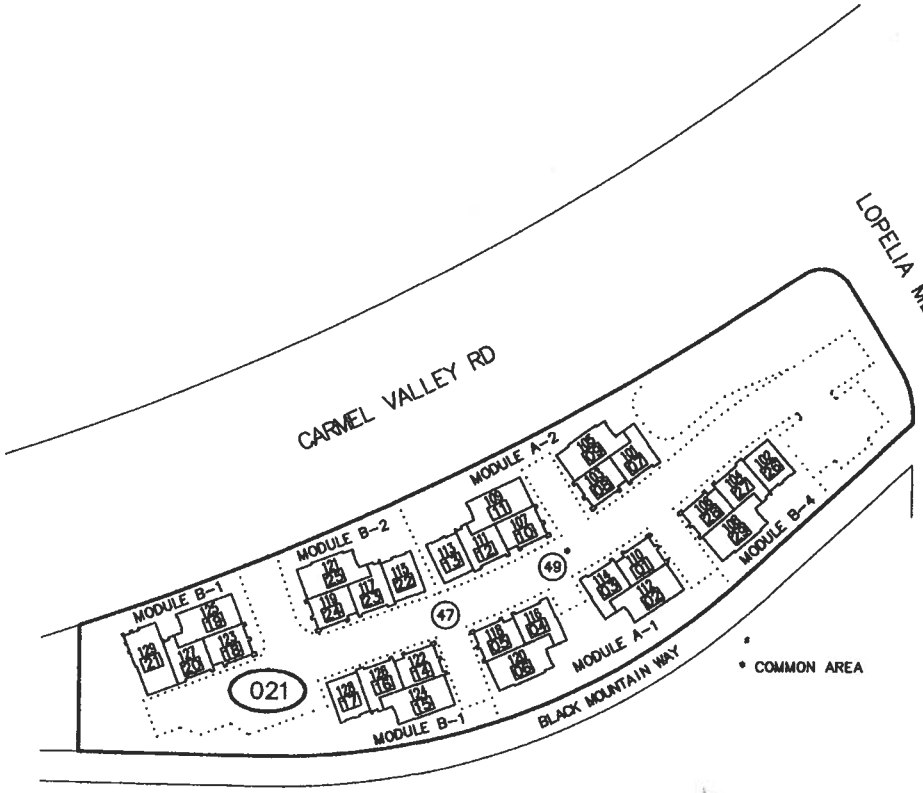
08

SAN DIEGO COUNTY ASSESSOR'S MAP
305 — 02
SHT 5
1" = 80'
Drawn: 10/13/2021 By: SORIANO



RANCHO MILAGRO
DOCS 2020-0784160 &
2021-0363262
LOT 2, MAP 16379

ASSESSMENT PAR NO
305-021-47 SUB ID 01 - 29

CONDOMINIUM