

## EXHIBIT “B”

CITY OF FONTANA  
COMMUNITY FACILITIES DISTRICT NO. 7  
(COUNTRY CLUB ESTATES)  
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
*(Summary – Full text available in the Financial Services Division)*

The Resolution of Annual Levy refers to this Exhibit for an explanation of the rate and method of apportionment of the special tax so as to allow each landowner or resident within the district to estimate the annual amount that would be required for payment.

A Special Tax shall be levied on and collected in City of Fontana Community Facilities District No. 7 (Country Club Estates) (“CFD No. 7”) each Fiscal Year in an amount determined by the City Council of the City of Fontana through the application of the provisions described herein. All of the real property in CFD No. 7, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

The rate and method of apportionment of the special tax for 2025-2026 shall be as follows.

### I. SPECIAL TAXES FOR PUBLIC IMPROVEMENTS:

<i>Taxing Classification</i>	<i>Unit</i>	<i>Maximum Annual Tax Rate FY 2025-2026</i>	<i>Actual Tax Rate FY 2025-2026</i>	<i>Tax Amount FY 2025-2026</i>
Small (less than 7,200 sq ft)	Unit	\$ 875.00	\$ 667.23	\$ 124,772
Medium (7,200 sq ft to 9,999 sq ft)	Unit	1,004.00	765.60	88,044
Large (10,000 sq ft or larger)	Unit	1,134.00	864.73	55,343
				<u>\$ 268,159</u>

### The Levy of Special Tax A

#### 1. Assignment to Land Use Classes

Each Fiscal Year, each Parcel shall be classified as Public Property or Taxable Property. Each parcel of Taxable Property shall be classified as Large Lot, Medium Lot, or Small Lot. The classification of Parcels each Fiscal Year shall be made based on the status of each Parcel as of January 1 of the previous Fiscal Year.

## 2. The Special Tax Requirement

The Special Tax Requirement for any Fiscal Year shall be an amount equal to (A) the sum of the following: (1) debt service and other periodic costs (including deposits to any sinking funds) on the Bonds due in the calendar year commencing in such Fiscal Year, (2) Administration Expenses to be incurred in the Fiscal Year or incurred in any previous Fiscal Year and not paid by CFD No. 7, (3) any amount required to replenish any reserve fund established for any Bonds, (4) an amount equal to the estimated delinquencies expected in the payment of Special Tax A for the Fiscal Year, and (5) the costs of remarketing, credit enhancement and liquidity facility fees (including such fees for instruments that serve as the basis of a reserve fund for any Bonds in lieu of cash), minus (B) any credit pursuant to the indenture, such as investment earnings on account balances.

## 3. Levy of Special Tax A

Commencing with the 1998-99 Fiscal year and for each following Fiscal Year, the City Council shall determine the Special Tax Requirement for the applicable Fiscal Year and shall levy Special Tax A proportionately on each Parcel of Taxable Property up to the Maximum Annual Special Tax A for each Parcel until the aggregate amount of the levy equals the Special Tax Requirement for such Fiscal Year.

Pursuant to Section 53321 of the Act, under no circumstances shall the Special Tax A levied against any Parcel be increased by more than ten percent as a consequence of a delinquency or default in the payment of Special Tax A by the owner of any other Parcel. An increase of ten percent or more shall be determined by comparison of the levy of Special Tax A to the levy if there were no delinquencies or defaults.

### Termination of Special Tax A

Except for any delinquencies in Special Tax A and related penalties and interest, Special Tax A used to pay for either or both the acquisition and construction of any public facilities for CFD No. 7 (through the issuance of Bonds or otherwise) and levied on any Parcel shall not be levied after Fiscal Year 2027-28. After such Fiscal Year, and the collection of any delinquencies in Special Tax A, penalties, and interest, the City shall cause a document substantially in the form required by the Act evidencing such termination of the levy and collection to be recorded in the office of the Recorder of the County.

## II. SPECIAL TAXES FOR MAINTENANCE OF PARKS, PARKWAYS, AND OPEN SPACE

<i>Taxing Classification</i>	<i>Unit</i>	<i>Maximum Annual Tax Rate FY 2025-2026</i>	<i>Actual Tax Rate FY 2025-2026</i>	<i>Tax Amount FY 2025-2026</i>
Taxable Property	Unit	\$ 663.98	\$ 346.70	\$ 126,892

“Maximum Annual Special Tax B” for each Parcel of Taxable Property shall be \$389 for the 1998-1999 Fiscal Year, and shall increase by two percent each Fiscal Year thereafter.

### The Levy of Special Tax B

#### 1. The Special Tax Requirement

The Special Tax Requirement for any Fiscal Year shall be an amount equal to (A) the sum of the following: (1) the estimated Park, Parkways, and Open Space Maintenance Cost for such Fiscal Year, (2) Administrative Expenses to be incurred in the Fiscal Year or incurred in any previous Fiscal Year and not paid by CFD No. 7, and (3) an amount equal to the estimated delinquencies expected in the payment of Special Tax B for the Fiscal Year.

#### 2. Levy of Special Tax B

Commencing with the 1998-99 Fiscal Year and for each following Fiscal Year, the City Council shall determine the Special Tax Requirement for the applicable Fiscal Year and shall levy Special Tax B proportionately on each parcel of Taxable Property up to the Maximum Annual Special Tax B for each Parcel until the aggregate amount of the levy equals the Special Tax Requirement for such Fiscal Year.

Pursuant to Section 53321 of the Act, under no circumstances shall the Special Tax B levied against any Parcel be increased by more than ten percent as a consequence of a delinquency or default in the payment of Special Tax B by the owner of any other Parcel. An increase of ten percent or more shall be determined by comparison of the levy of Special Tax B to the levy if there were no delinquencies or defaults.