

RESOLUTION NO. 2026-058

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 1 (SOUTHRIDGE VILLAGE) FOR FISCAL YEAR 2026-2027.

WHEREAS, the City Council of the City of Fontana, (the “City Council”) has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”). This Community Facilities District shall hereinafter be referred to as COMMUNITY FACILITIES DISTRICT NO. 1; and

WHEREAS, the City Council, by Ordinance, as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities District, and the City Council desires to establish the maximum special tax and the actual rate of the special tax to be collected for Fiscal Year 2026-2027; and

WHEREAS, funds of the City are not available to pay for the police protection, fire protection, and the operation and maintenance of parks and parkways in the District during Fiscal Year 2026-2027.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Fontana, California, as follows:

Section 1. That the above recitals are all true and correct.

Section 2. In a manner of apportionment as authorized by Resolution No. 84-13, as amended in Resolution No. 84-57, and as approved by the qualified electors, the specific rate and amount of the special tax to be collected to pay for the costs and expenses for Fiscal Year 2025-2026 for the referenced District are hereby determined and established as follows:

- a. For each single or multi-family residential dwelling unit within the District, whether attached, detached or a condominium, as defined by Civil Code Section 783, located within each County Assessor’s parcel for which a building permit has been issued, the maximum rate of said special tax shall be one thousand one hundred sixty-eight dollars and ten cents (\$1,168.10) for Fiscal Year 2026-2027. The actual tax amount increased by 10% over the prior fiscal year to \$965.60.

- b. For property within each County Assessor's parcel in the District developed for any non-residential use of a commercial or other business nature for which a building permit or use permit has been issued, same rate as provided in subparagraph (a), with the limitations and qualifications as contained therein, and shall be determined on the basis of five (5) residential dwelling units per acre or portion thereof for such commercial development upon any such parcel, as herein above set forth; provided that the applicable maximum rate of the special tax for a particular fiscal year for any commercially zoned and developed parcel or condominium ownership unit developed for a commercial use and which comprises a separate County Assessor's parcel shall not be less than the maximum rate of the special tax which otherwise could have been levied in full on a single or multi-family residential dwelling unit or condominium unit with a County Assessor's parcel in accordance with Paragraph 2(a) hereof.

Section 3. The rate as set forth above does not exceed the amount previously authorized by Ordinance of the City Council, and is not in excess of that as previously approved by the qualified electors of the District.

Section 4. The proceeds of the Special Tax shall be used to pay, in whole or in part, the costs of the following:

- a. Police protection
- b. Fire protection
- c. Operation and maintenance of parks and parkways
- d. Repayment of City advances and loans, if appropriate.

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected and shall have the same lien and priority in the case of delinquency as is provided for *ad valorem* taxes.

Section 6. All monies above collected shall be paid into the Community Facilities District's fund.

Section 7. The City Manager is hereby directed to transmit or cause to be transmitted to the Auditor of the County of San Bernardino for entry in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "Public Improvement, Special Tax" or by any other suitable designation.

Section 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such Special Tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED AND ADOPTED this 23rd day of June 2026.

READ AND APPROVED AS TO LEGAL FORM:

City Attorney

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the City Council, do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at a regular meeting on the 23rd day of June 2026, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

City Clerk of the City of Fontana

Mayor of the City of Fontana

ATTEST:

City Clerk