

RESOLUTION NO. 2026-059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAXES DURING FISCAL YEAR 2026-2027 TO PAY DEBT SERVICE ON BONDS AND TO PAY THE ANNUAL COSTS OF MAINTENANCE AND ADMINISTRATIVE EXPENSES WITH RESPECT TO COMMUNITY FACILITIES DISTRICTS OF CITY OF FONTANA.

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", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act").

WHEREAS, The City of Fontana Community Facilities Districts included in this Resolution are included in Exhibit "A" attached hereto and shall hereinafter collectively be referred to as "CITY OF FONTANA COMMUNITY FACILITIES DISTRICTS"; 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 City of Fontana Community Facilities Districts, and the City Council desires to establish the specific rate of the special tax to be collected for Fiscal Year 2026-2027 in compliance with the ordinances of each City of Fontana Community Facilities Districts.

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 and are incorporated herein by this reference.

Section 2. The specific rate and amount of the special tax to be collected to pay for the costs and expenses for Fiscal Year 2026-2027 for the City of Fontana Community Facilities Districts is hereby determined and established as set forth in Exhibits "B" attached hereto and incorporated herein by reference provided. However, the City Manager is hereby authorized to reduce the specific rate and method of the special tax as shown in Exhibits "B", as determined by the City Manager in his discretion, to a lower rate and amount of the special tax if it will be sufficient to pay for the costs and expenses for such fiscal year.

Section 3. The rates as set forth above do not exceed the amount previously authorized by Ordinance of the City Council, and are not in excess of that as previously approved by the qualified electors of the City of Fontana Community Facilities Districts.

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

- (a) Payment of principal and interest on any outstanding authorized bonded indebtedness;
- (b) Necessary replenishment of bond reserve funds or other reserve funds;
- (c) Payment of costs and expenses of authorized public facilities and incidental expenses pursuant to the Act; and
- (d) Repayment of advances and loans, as appropriate.

The basis for the determination of Special Tax A needed for the 2026-2027 fiscal year is set forth in Exhibit "B", attached hereto and incorporated herein by reference.

Section 5. The proceeds of Special Tax B shall be used to pay the costs of park, parkways and open space maintenance of the City of Fontana Community Facilities Districts and for the payment of administrative expenses incurred in connection with the levy and collection of said Special Tax B.

Section 6. The above authorized Special Tax shall be collected at the same time and 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 7. All monies above collected shall be paid into the City of Fontana Community Facilities Districts' funds, including any bond and reserve funds.

Section 8. 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, the installment of the Special Tax as set forth in Exhibit "B" or as adjusted pursuant to the provisions of Section 2 above.

Section 9. 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