

## EXHIBIT "B"

CITY OF FONTANA  
COMMUNITY FACILITIES DISTRICT NO. 71  
(SIERRA CREST)  
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 all Assessor's Parcels of Taxable Property in City of Fontana Community Facilities District No. 71 ("CFD No. 71") and collected each fiscal year commencing in Fiscal Year 2014-2015, in an amount determined by the City Council of the City of Fontana (the "Council") through the application of the appropriate Special Tax for "Developed Property," and "Non-Residential Property." All of the real property in CFD No. 71, 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>Land Use Class</i>	<i>Unit</i>	<i>Maximum</i>	<i>Actual</i>	<i>Tax</i>
		<i>Annual Tax Rate</i>	<i>Tax Rate</i>	<i>Amount</i>
		<i>FY 2025-2026</i>	<i>FY 2025-2026</i>	<i>FY 2025-2026</i>
1 - greater than 3,450 sq ft	Unit	\$ 2,333.48	\$ 2,240.14	\$ 42,563
2 - 3,250 -- < 3,450 sq ft	Unit	2,243.08	2,153.35	47,374
3 - 3,050 -- < 3,250 sq ft	Unit	2,105.59	2,021.36	48,513
4 - 2,850 -- < 3,050 sq ft	Unit	2,062.90	1,980.38	35,647
5 - 2,650 -- < 2,850 sq ft	Unit	1,979.40	1,900.22	68,408
6 - 2,450 -- < 2,650 sq ft	Unit	1,937.25	1,859.76	0
7 - 2,250 -- < 2,450 sq ft	Unit	1,856.98	1,782.70	41,002
8 - 2,050 -- < 2,250 sq ft	Unit	1,809.89	1,737.49	52,125
9 - 1,850 -- < 2,050 sq ft	Unit	1,724.51	1,655.53	24,833
10 - less than 1,850 sq ft	Unit	1,695.01	1,627.21	0
11 - Non-Residential	Acre	19,074.00	19,074.00	0
				<u>\$ 360,464</u>

\*As amended. Notice of Special Tax Lien with amended rates recorded May 24, 2017.

### Method of Apportionment of Special Tax A

Commencing with Fiscal year 2014-2015 and for each following Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement for Facilities and shall provide for the levy of the Facilities Special Tax each Fiscal Year as follows:

First: The Facilities Special Tax shall be levied on each Assessor's Parcel of Developed Property in an amount equal to 100% of the applicable Assigned Facilities Special Tax;

Second: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Facilities Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first two steps have been completed, then the levy of the Facilities Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Facilities Special Tax shall be increased in equal percentages from the Assigned Facilities Special Tax up to the Maximum Facilities Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property at up to 100% the Maximum Facilities Special Tax A for Taxable Public Property, as needed to satisfy the Special Tax Requirement for Facilities;

Notwithstanding the above the CFD Administrator shall, in any Fiscal Year, calculate a levy Proportionately less than 100% of the Assigned Facilities Special Tax in step one (above), when (i) the CFD Administrator is no longer required to provide for the levy of the Facilities Special Tax pursuant to steps two through four above in order to meet the Special Tax Requirement for Facilities; and (ii) all authorized CFD No. 71 Bonds have already been issued or the Council has covenanted that it shall not issue any additional CFD No. 71 Bonds (except refunding bonds) to be supported by the Facilities Special Tax.

Further notwithstanding the above, under no circumstances shall the Facilities Special Tax levied against any Assessor's Parcel of Residential Property for which a Certificate of Occupancy has been issued for private residential use be increased as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 71 by more than ten percent above the amount that would have been levied in that Fiscal Year had there never been any

such delinquencies or defaults. To the extent that the levy of the Facilities Special Tax on Residential Property is limited by the provision in the previous sentence, the levy of the Facilities Special Tax on each Assessor's Parcel of Non-Residential Property shall continue in equal percentages up to 100% of the applicable Maximum Facilities Special Tax.

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

<i>Land Use Class</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>
1 – Final Residential Subdivision	Unit	\$ 1,112.25	\$ 709.26	\$ 132,632
5 – Non-Residential Property	Acre	9,523.23	0.00	0
				<u>\$ 132,632</u>

Commencing July 1, 2014, and each July 1 thereafter, the Maximum Special Tax rates for Special Tax B for Residential Property, and Non-Residential Property shall be increased by two percent (2%).

### Method of Apportionment of Special Tax B

Commencing with Fiscal Year 2014-2015 and for each following Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement for Services and shall provide for the levy of the Services Special Tax until the total Services Special Tax levy equals the Special Tax Requirement for Services. The Services Special Tax shall be levied each Fiscal Year as follows:

First: The Services Special Tax shall be levied Proportionately each Fiscal Year on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Services Special Tax as needed to satisfy the Special Tax Requirement for Services;

Second: If additional monies are needed to satisfy the Special Tax Requirement for Services after the first step has been completed, then the levy of the Services Special Tax on each Assessor's Parcel of Developed Property shall be increased in equal percentages from the Assigned Services Special Tax up to the Maximum Services Special Tax for each such Assessor's parcel.