

## EXHIBIT “B”

### CITY OF FONTANA COMMUNITY FACILITIES DISTRICT NO. 87 (EL PASEO)

#### 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 as hereinafter defined shall be levied on all Assessor’s Parcels of Taxable Property in City of Fontana Community Facilities District No. 87 (El Paseo) (“CFD No. 87”) and collected each fiscal year commencing in Fiscal Year 2019-2020, in an amount determined by the City Council of the City of Fontana (the “Council”) through the application of the application of the Rate and Method of Apportionment as described below. All of the real property in CFD No. 87, 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 (square feet)</i>	<i>Unit</i>	<i>Assigned Special Tax FY 2025-2026</i>	<i>Actual Tax Rate FY 2025-2026</i>	<i>Tax Amount FY 2025-2026</i>
1 – Detached - 2,550 or Greater	Unit	\$ 2,553.00	\$ 2,553.00	\$ 0
2 – Detached - 2,350 to <2,550	Unit	2,499.00	2,499.00	67,473
3 – Detached - 2,150 to <2,350	Unit	2,407.00	2,407.00	52,954
4 – Detached - 1,950 to <2,150	Unit	2,374.00	2,374.00	113,952
5 – Detached - 1,750 to <1,950	Unit	2,316.00	2,316.00	30,108
6 – Detached - Less than 1,750	Unit	2,260.00	2,260.00	0
7 – Attached - 1,750 or Greater	Unit	2,083.00	2,083.00	0
8 – Attached - 1,600 to <1,750	Unit	2,032.00	2,032.00	101,600
9 – Attached - 1,450 to <1,600	Unit	1,968.00	1,968.00	98,400
10 – Attached - Less than 1,450	Unit	1,854.00	1,854.00	57,474
11 – Non-Residential Property	Acre	55,260.00	55,260.00	0
Undeveloped Property	Acre	65,010.00	65,010.00	0
				<hr/> <hr/> \$ 521,961

### Method of Apportionment of Special Tax A

Commencing with Fiscal year 2019-2020 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. 87 Bonds have already been issued or the Council has covenanted that it shall not issue any additional CFD No. 87 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. 87 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	\$ 484.25	\$ 320.43	\$ 77,224
2 – Non-Residential Property	Acre	12,365.26	0.00	0
				<u>\$ 77,224</u>

Commencing July 1, 2019, 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 2019-2020 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.