

EXHIBIT “B”

CITY OF FONTANA
COMMUNITY FACILITIES DISTRICT NO. 11
(HERITAGE WEST END)
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES
(Summary – Full text available in 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. 11 (Heritage West End) (“CFD No. 11”) and collected each Tax Period and/or Fiscal Year commencing in the Initial Tax Period, in an amount determined by the City Council through the application of the appropriate Special Tax for “Developed Property”, “Taxable Property Owner Association Property”, “Taxable Public Property”, and “Undeveloped Property”, as described below. All of the real property in CFD No. 11, 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>Tax Class</i>		<i>Unit</i>	<i>Maximum Annual</i>	<i>Actual</i>	<i>Tax Amount</i>
			<i>Tax Rate</i>	<i>Tax Rate</i>	<i>Tax Amount</i>
			<i>FY 2025-2026</i>	<i>FY 2025-2026</i>	<i>FY 2025-2026</i>
1	R 3,500 sq ft	Unit	\$ 1,997.63	\$ 495.97	\$ 31,246
2	R 3,280-3,499 sq ft	Unit	1,879.90	466.74	9,802
3	R 3,000-3,279 sq ft	Unit	1,844.57	457.97	30,226
4	R 2,781-2,999 sq ft	Unit	1,633.95	405.67	26,774
5	R 2,601-2,780 sq ft	Unit	1,586.86	393.98	5,516
6	R 2,401-2,600 sq ft	Unit	1,493.97	370.92	24,110
7	R 2,281-2,400 sq ft	Unit	1,435.11	356.30	356
8	R 2,051-2,280 sq ft	Unit	1,318.67	327.40	29,793
9	R 2,050 sq ft	Unit	1,200.94	298.17	28,922
10	Non-Residential	Sq Ft	0.9217	0.2288	9,005
11	Non-Residential	Acre	11,948.21	2,966.47	3,856
12	Commercial	Acre	29,870.51	29,870.51	321,107
13	Commercial	Acre	11,811.55	2,932.54	22,580
14	Undeveloped	Acre	17,774.68	0.00	0
					<u>\$ 543,294</u>

Method of Apportionment of the Special Tax

1. Initial Tax Period

The amount of Special Taxes to be levied in the Initial Tax Period shall be the Maximum Special Tax for each Assessor's Parcel in Tax Class 1, 2, and 3, multiplied by the quotient derived from dividing the number of months in the Initial Tax Period by twelve (12).

2. After the Initial Tax Period

Commencing with Fiscal year 1999-2000 and for each following Fiscal Year, the City Council shall determine the Special Tax Requirement and shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied proportionately on each Assessor's Parcel of Tax Class 1 Property at up to 100% of the applicable Maximum Special Tax. For Fiscal Years which contain the Second and Third Tax Periods, the Maximum Special Tax for the Fiscal Year shall be the sum of the amounts determined by multiplying the Maximum Special Tax for each Tax Period by the quotient of the number of months of such Tax Period in the Fiscal Year for which the special tax is being levied divided by twelve;

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, then the Special Tax shall be levied proportionately on each Assessor's Parcel in Tax Class 2 up to 100% of the applicable Maximum Special Tax and on each Assessor's Parcel of Developed Property in Tax Class 3 at up to 100% of the applicable Assigned Special Tax;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the Special Tax shall be levied proportionately on each Assessor's Parcel of Undeveloped Property in Tax Class 3 at up to 100% of the Maximum Special Tax for Undeveloped Property;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Development Property in Tax Class 3 whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fifth: If additional monies are needed to satisfy the Special Tax Requirement after the first four steps have been completed, then the Special Tax shall be levied proportionately on each Assessor's Parcel of Taxable Property Owner Association Property and Taxable Public Property at up to the Maximum Special

Tax for Taxable Property Owner Association Property and Taxable Public Property.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

Term of Special Tax

The Special Tax shall be levied commencing in the Initial Tax Period to the extent necessary to meet the Special Tax Requirement for a period not to exceed forty years on each Assessor's Parcel.