

**RESOLUTION NO. 2026-057**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN THE CITY OF FONTANA MAINTENANCE COMMUNITY FACILITIES DISTRICTS 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 special taxes in the maintenance community facilities districts identified in Exhibit “A” attached hereto and incorporated herein by this reference, 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”); 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 special taxes to pay for the maintenance of authorized improvements and facilities and other costs and expenses related to said community facilities districts, and the City Council desires to establish the specific rate of the special taxes to be levied and collected with the community facilities districts identified on Exhibit “A” for 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 and that all legal prerequisites to the adoption of this Resolution have been duly and regularly taken.

**Section 2.** The specific rate and amount of the special tax to be collected for Fiscal Year 2026-2027 for the community facilities districts identified in Exhibit “A” is hereby determined and established as set forth in Exhibit “A” attached hereto. Said special taxes shall be and are hereby levied for Fiscal Year 2026-2027 on all parcels of real property that are subject to taxation within each community facilities district identified on Exhibit “A” and in the amount set forth for each such parcel on file with the City Clerk.

**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 the costs of maintenance of authorized facilities and improvements for each community facilities district and for payment of administrative expenses incurred in connection with the levy and collection of said Special Taxes.

**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 designated fund for each community facilities district.

**Section 7.** The City Clerk 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, the installment of the Special Tax as set forth in the documents on file with the City Clerk.

**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 23<sup>rd</sup> 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 23<sup>rd</sup> 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

Resolution No. 2026-057

**ATTEST:**

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City Clerk