

**EXHIBIT “B”**

CITY OF FONTANA  
 COMMUNITY FACILITIES DISTRICT NO. 31  
 (CITRUS HEIGHTS NORTH)  
 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. 31 (“CFD No. 31”) and collected each Fiscal year commencing in Fiscal year 2006-2007, 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,” “Taxable Property Owner Association Property,” “Taxable Public Property,” “Undeveloped Non-Residential Property,” and “Undeveloped Residential Property.” All of the real property in CFD No. 31, 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</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 - Greater than 4,275 sq ft	Unit	\$ 3,764.00	\$ 3,764.00	\$ 37,640
2 - 4,075 - 4,274 sq ft	Unit	3,595.00	3,595.00	212,105
3 - 3,875 - 4,074 sq ft	Unit	3,490.00	3,490.00	24,430
4 - 3,675 - 3,874 sq ft	Unit	3,409.00	3,409.00	201,131
5 - 3,475 - 3,674 sq ft	Unit	3,344.00	3,344.00	150,480
6 - 3,275 - 3,474 sq ft	Unit	3,223.00	3,223.00	190,157
7 - 3,075 - 3,274 sq ft	Unit	3,130.00	3,130.00	93,900
8 - 2,875 - 3,074 sq ft	Unit	3,037.00	3,037.00	127,554
9 - 2,675 - 2,874 sq ft	Unit	2,916.00	2,916.00	84,564
10 – 2,475 - 2,674 sq ft	Unit	2,795.00	2,795.00	117,390
11 - 2,275 - 2,474 sq ft	Unit	2,795.00	2,795.00	354,965
12 - 2,075 - 2,274 sq ft	Unit	2,674.00	2,674.00	90,916
13 - 1,875 - 2,074 sq ft	Unit	2,108.00	2,108.00	413,168
14 - 1,675 - 1,874 sq ft	Unit	1,882.00	1,882.00	175,026
15 - 1,475 - 1,674 sq ft	Unit	1,664.00	1,664.00	256,256
16 - 1,275 - 1,474 sq ft	Unit	1,503.00	1,503.00	37,575
17 - 1,274 sq ft or less	Unit	1,180.00	1,180.00	0
18 - Non-residential property	Acre	32,233.00	32,233.00	0
Mapped Property – Zone 1	Acre	17,806.00	0.00	0

Mapped Property – Zone 2	Acre	26,894.00	0.00	0
Mapped Property – Zone 3	Acre	32,233.00	0.00	0
Undeveloped – Zone 1 Property	Acre	17,806.00	0.00	0
Undeveloped – Zone 2 Property	Acre	26,894.00	0.00	0
Undeveloped – Zone 3 Property	Acre	32,233.00	0.00	0
				<u>\$ 2,567,257</u>

Method of Apportionment of Special Tax A

Commencing with Fiscal year 2005-2006 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Facilities and shall levy Special Tax A until the total Special Tax A equals the Special Tax Requirement for Facilities. Special Tax A shall be levied each Fiscal Year as follows:

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

Second: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Final Mapped Property in Zone 1, Zone 2, and Zone 3 at up to 100% of the applicable Initial Maximum Special Tax A;

Third: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the second step has been completed, the Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Undeveloped Property in Zone 1, Zone 2, and Zone 3 at up to 100% of the applicable Initial Maximum Special Tax A;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the levy of the Special Tax A on each Assessor’s Parcel of Final Mapped Property and Undeveloped Property in Zone1, Zone 2, and Zone 3 shall be increased in equal percentages from the applicable Initial Maximum Special Tax A for such Zone up to 100% of the applicable Maximum Special Tax A for Final Mapped Property and Undeveloped Property;

Fifth: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first four steps have been completed, then the levy of the Special Tax A on each Assessor’s Parcel of Developed Property in Zone 1, Zone 2, and Zone 3 whose Maximum Special Tax A is determined through the application of the Backup Special Tax A shall be increased in equal percentages from the Assigned Special Tax A up to the Maximum Special Tax A for each such Assessor’s Parcel;

Sixth: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first five steps have been completed, then the Special Tax A

shall be levied Proportionately on each Assessor's Parcel of Taxable Property Owner Association at up to the Maximum Special Tax A for Taxable Property Owner Association Property;

Seventh: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first six steps have been completed, then the Special Tax A shall be levied proportionately on each Assessor's Parcel of Taxable Public Property at up to the Maximum Special Tax A for Taxable Public Property.

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

Further notwithstanding the above, under no circumstances will the Special Tax A be levied against any Assessor's Parcel of Residential Property for which a Certificate of Occupancy 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 CFD No. 31.

**II. 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>
Residential property	Unit	\$ 988.16	\$ 475.00	\$ 480,225
Developed Non-Residential Property	Acre	4,249.81	0.00	0
				<u>\$ 480,225</u>

Method of Apportionment of Special Tax B

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the Special Tax B until the total Special Tax B levy equals the Special Tax Requirement for Services. The Special Tax B shall be levied each Fiscal Year as follows;

First: The Special Tax B shall be levied proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax B for such Assessor's Parcel;

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 Special

Tax B on each Assessor's Parcel of Developed Property shall be increased in equal percentages from the Assigned Special Tax B up to the Maximum Special Tax B for each such Assessor's Parcel.