

**ORDINANCE NO. 1905**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 110M.**

**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 elector relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Act”). This Community Facilities District shall hereinafter be referred to as COMMUNITY FACILITIES DISTRICT NO. 105M OF THE CITY OF FONTANA (the “CFD”).

**THE CITY COUNCIL OF THE CITY OF FONTANA DOES ORDAIN AS FOLLOWS:**

Section 1. That the above recital is true and correct.

Section 2. Findings

A) It is necessary that the City Council levy special taxes pursuant to Section 53340 of the Act the payment of the costs of services within and surrounding the area of the CFD (the “Special Tax”), and for payment of administrative expenses incurred in connection with the levy and collection of said Special Tax.

B) The Special Tax to be levied is in compliance with all laws pertaining to said levy, including, without limitation, all applicable provisions of the Act.

C) The Special Tax is levied for the purpose of paying costs relating to the maintenance of street lighting, landscaping, park maintenance, detention basins/water quality systems, and open space facilities within and surrounding the area of the CFD, mailboxes located within the CFD owned by the City with an estimated useful life of five or more years, and paying the incidental expenses incurred by the City in administering the CFD, all in accordance with the Act and Resolution No. 2022-\_\_\_ of the City.

D) The Special Tax will be levied without regard to property valuation.

Section 3. That the City Council does, by the passage of this Ordinance, authorize the levy of the Special Tax on all parcels of real property within the CFD which are subject to taxation, subject to a maximum Special Tax as defined in Exhibit “A”, the Rate and Method of Apportionment of Special Tax, attached hereto and by this reference made a part hereof.

Section 4. That the City Council is further authorized each year, by resolution, to determine the specific Special Tax rate and amount to be levied for each fiscal year, except that the Special Tax rate to be levied shall not exceed the maximum Special Tax as set forth in Exhibit “A,” but the Special Tax may be levied at a lower rate.

Section 5. Upon the effective date of this Ordinance, the Special Tax shall be and is hereby levied for Fiscal Year 2023-2024 on all parcels of real property within the CFD which are subject to taxation, which are identified in Exhibit “B” attached hereto, and in the amount set forth for each such parcel in said Exhibit “B”. Pursuant to Section 53340 of the Act, commencing in Fiscal Year 2023-2024 such Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes are collected. The Special Taxes shall have the same lien and priority in the case of delinquency as is provided for *ad valorem* taxes.

Section 6. The City Clerk shall immediately following the adoption of this Ordinance transmit a copy of this ordinance to the Board of Supervisors and the County Auditor of the County of San Bernardino (the “County”), together with a request that the Special Tax as levied hereby be collected on the tax bills for the parcels identified in Exhibit “B” hereto along with the ordinary *ad valorem* property taxes, to be levied on and collected from the owners of said parcels commencing in Fiscal Year 2023-2024. The tax collector of the County is authorized to and may deduct reasonable administration costs incurred in collecting the Special Tax.

Section 7. This Ordinance shall take effect thirty (30) days after the date of adoption and prior to the expiration of fifteen (15) days from the passage thereof, shall be published by the City Clerk at least once in a newspaper of general circulation, published and circulated in the boundaries of the City and the CFD, and henceforth and thereafter the same shall be in full force and effect.

**APPROVED AND ADOPTED** this 13<sup>th</sup> day of September, 2022.

**READ AND APPROVED AS TO LEGAL FORM:**

\_\_\_\_\_  
City Attorney

I, Tonia Lewis, City Clerk of the City of Fontana, and Ex-Officio Clerk of the City Council, do hereby certify that the foregoing Ordinance is the actual Ordinance adopted by the City Council and was introduced at a regular meeting of said City Council on the 13<sup>th</sup> day of September, 2022, and was passed and adopted not less than five (5) days thereafter on the 27<sup>th</sup> day of September, 2022, by the following vote to wit:

**AYES:**  
**NOES:**  
**ABSENT:**

\_\_\_\_\_  
City Clerk of the City of Fontana

\_\_\_\_\_  
Mayor of the City of Fontana

**ATTEST:**

\_\_\_\_\_  
City Clerk