

EXHIBIT “B”

CITY OF FONTANA
COMMUNITY FACILITIES DISTRICT NO. 99
(THE RETREAT)
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. 99 (The Retreat) (“CFD No. 99”) and collected each fiscal year commencing in Fiscal Year 2023-2024, 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. 99, 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>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 2,000 or Greater	Unit	\$ 2,273.00	\$ 2,273.00	\$ 63,644
2 – Detached 1,850 to <2,000	Unit	2,230.00	2,230.00	84,740
3 – Detached 1,700 to <1,850	Unit	2,187.00	2,187.00	61,236
4 – Detached Less than 1,700	Unit	2,151.00	2,151.00	0
5 – Attached 1,850 or Greater	Unit	2,204.00	2,204.00	68,324
6 – Attached 1,700 to <1,850	Unit	1,948.00	1,948.00	38,960
7 – Attached 1,550 to <1,700	Unit	1,825.00	1,825.00	16,425
8 – Attached 1,400 to <1,550	Unit	1,552.00	1,552.00	0
9 – Attached 1,250 to <1,400	Unit	1,349.00	1,349.00	29,678
10 – Attached Less than 1,250	Unit	1,203.00	1,203.00	21,654
11 - Non-Residential	Acre	67,080.00	67,080.00	0
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				\$ 384,661

Method of Apportionment of the Special Tax

Commencing with Fiscal year 2020-2021, and for each following Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement and shall provide for the levy of the Special Tax each Fiscal Year as follows:

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

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property and Taxable Property Owner Association Property at up to 100% of the Maximum Special Tax for Taxable Public Property and Taxable Property Owner Association Property, as needed to satisfy the Special Tax Requirement;

Notwithstanding the above, the CFD Administrator shall, in any Fiscal Year, calculate a levy Proportionately less than 100% of the Assigned Special Tax in step one (above), when (i) the CFD Administrator is no longer required to provide for the levy of the Special Tax pursuant to steps two through four above in order to meet the Special Tax Requirement; and (ii) all authorized CFD No. 99 Bonds have already been issued or the Council has covenanted that it shall not issue any additional CFD No. 99 Bonds (except refunding bonds) to be supported by the Special Tax.

Further notwithstanding the above, under no circumstances shall the Special Tax levied in any Fiscal Year against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued (in accordance with Section 53321(d)(3) of the California Government Code), be increased as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 99 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 Special Tax on Residential Property is limited by the provision in the previous sentence, the levy of the Special Tax on each Assessor's Parcel of Non-Residential Property shall

continue in equal percentages up to 100% of the applicable Maximum Special Tax.