

## **RESOLUTION NO. 2025-**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA, AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY FACILITIES DISTRICT NO. 107 (HIGHLAND) FOR FISCAL YEAR 2025-2026.**

**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 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. 107; and

**WHEREAS**, on October 26, 2021, Community Facilities District No. 107 (Highland) Special Tax Bonds, were approved for the acquisition of the improvements in Tract 20349 and 20297; 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 a special tax to pay for costs and expenses related to said Community Facilities District, and the City Council desires to establish the specific rate of the special tax to be collected for Fiscal Year 2025-2026.

**NOW, THEREFORE, BE IT RESOLVED**, determined, and ordered by the City Council of the City of Fontana, California, as follows:

**SECTION 1.** That the above recitals are all true and correct.

**SECTION 2.** The specific rate and amount of the special tax to be collected to pay for the costs and expenses for Fiscal Year 2025-2026 for the referenced District is hereby determined and established as set forth in Exhibit “A” attached hereto and incorporated herein by reference provided, however, the City Manager is hereby authorized to reduce the specific rate and method of the special tax as shown in Exhibit “A” upon receipt of the Assessor’s roll from the County of San Bernardino if, as determined by the City Manager in his discretion, following review of the Assessor’s roll, a lower rate and amount of the special tax will be sufficient to pay for the costs and expenses for such fiscal year.

**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.

## Resolution No. 2025-

**SECTION 4.** The proceeds of the Special Tax shall be used to pay, in whole or in part, the costs of the following, in the following order of priority:

- (a) Payment of principal and interest on any outstanding authorized bonded indebtedness;
- (b) Necessary replenishment of bond reserve funds or other reserve funds;
- (c) Payment of costs and expenses of authorized public facilities and incidental expenses pursuant to the Act; and
- (d) Repayment of advances and loans, as appropriate.

The basis for the determination of the special tax needed for the 2025-2026 fiscal year is set forth in Exhibit "B", attached hereto and incorporated herein by reference.

**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 Community Facilities District's funds, including any bond and reserve funds.

**SECTION 7.** The City Manager 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 in a space marked "Public Improvement, Special Tax" or by any other suitable designation, the installment of the Special Tax as set forth in Exhibit "A" or as adjusted pursuant to the provisions of Section 2 above.

**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.

**Resolution No. 2025-**

**APPROVED AND ADOPTED** this 22<sup>nd</sup> day of July, 2025.

**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 22<sup>nd</sup> day of July, 2025, 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