

**RESOLUTION NO.**\_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
RIALTO, STATE OF CALIFORNIA, COMMUNITY FACILITIES  
DISTRICT NO. 87-2 (LAS COLINAS) ESTABLISHING ANNUAL  
SPECIAL TAX FOR FISCAL YEAR 2025-26**

**WHEREAS**, The City Council of the City of Rialto, California, (hereinafter referred to as the “legislative body”), 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. This Community Facilities District shall hereinafter be referred to as “District”; and

**WHEREAS**, this legislative body, by Resolution 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 this legislative body is desirous to establish the specific rate of the special tax to be collected for the fiscal year.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIALTO DOES  
HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:**

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

**Section 2:** That the specific rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year 2025-26 for the referenced District is hereby determined and established to be zero (\$0).

**Section 3:** That the rate as set forth above does not exceed the amount as previously authorized by Resolution of this legislative body and is not in excess of that as previously approved by the qualified electors of the District and is exempt from Article XIID Section 4 of the California State Constitution.

**Section 4:** That any proceeds of the special tax would have been used to pay, in whole or in part, the costs of the following:

A. Payment of principal of and interest on any outstanding authorized bonded indebtedness.

- 1 B. Necessary replenishment of bond reserve funds or other reserve funds.
- 2 C. Payment of costs and expenses of authorized public facilities.
- 3 D. Repayment of advances and loans, if appropriate, and,
- 4 E. Payment of District administrative costs.

5 The proceeds of the special taxes would be used as set forth above and would not be used for any  
6 other purpose.

7 **Section 5:** The special tax would be collected in the same manner as ordinary ad valorem  
8 property taxes are collected and would be subject to the same penalties and same procedure and sale in  
9 cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct  
10 reasonable administrative costs incurred in collecting any said special tax.

11 **Section 6:** The Auditor of the County is hereby directed to enter in the next County  
12 assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space  
13 marked "public improvements, special tax" or by any other suitable designation, the installment of the  
14 special tax, and for the exact rate and amount of said tax, reference is made to in section 2.

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**PASSED APPROVED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
JOE BACA, Mayor

**ATTEST:**

\_\_\_\_\_  
BARBARA A. McGEE, City Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Eric Vail, City Attorney

1 **STATE OF CALIFORNIA** )  
2 **COUNTY OF SAN BERNARDINO** ) ss  
3 **CITY OF RIALTO** )

4 I, Barbara A. McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing  
5 Resolution No. \_\_\_\_\_ was duly passed and adopted at a regular meeting of the City Council of the City of  
6 Rialto held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

7 Upon motion of Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_,  
8 the foregoing Resolution No. \_\_\_\_\_ was duly passed and adopted.

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

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14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of  
15 Rialto this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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19 BARBARA A. McGEE, CITY CLERK  
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