

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

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIALTO, CALIFORNIA, DETERMINING AND FIXING THE RATE OF TAXES ON ALL PROPERTIES WITHIN THE CITY OF RIALTO FOR THE PURPOSE OF PAYING THE CITY'S PUBLIC EMPLOYEES RETIREMENT SYSTEM EXPENDITURES FOR THE FISCAL YEAR 2025/2026**

**WHEREAS**, the City of Rialto has had the authority since 1958 to levy a voter approved tax rate on the property tax roll for the Public Employee Retirement System (PERS) expenditures. Subsequently, City of Rialto vote approved a Utility Users Tax on June 3, 2003, upon which time the City began annually setting the PERS retirement tax levy at \$0 (zero) for each \$100 of assessed valuation; and

**WHEREAS**, the State of California has established a permanent moratorium on the ability of California cities to fund their retirement systems by placing them on the property tax rolls for funding. As part of this legislation, the State froze the maximum assessment rate to the rates levied in Fiscal Year 1982/1983. The City of Rialto's rate for the 1982/1983 Fiscal Year was \$0.1506. This is the maximum rate the City may levy for the 2025/2026 Fiscal Year; and

**WHEREAS**, this resolution is for the purpose of fixing the amount of money to be raised by taxation and rate of taxes to be levied on the taxable property and is therefore effective immediately.

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

**Section 1:** The City Public Employees Retirement System tax levy for the retirement fund will be set to \$0 per each \$100 of assessed valuation for Fiscal Year 2025/2026.

**Section 2:** The City Clerk shall certify to the passage of this Resolution and cause the same to be published once in a newspaper of general circulation.

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1 **WHEREFORE**, this Resolution is passed, approved and adopted this \_\_\_\_ day of \_\_\_\_\_, 2025.

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JOE BACA, Mayor

**ATTEST:**

\_\_\_\_\_  
BARBARA 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 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  
6 of Rialto held on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

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

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17 BARBARA McGEE, City Clerk  
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