

RESOLUTION NO._____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIALTO, STATE OF CALIFORNIA, COMMUNITY FACILITIES DISTRICT NO. 2019-2 (FOOTHILL/SPRUCE) 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 applied special tax rates 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 as set forth in the attached, referenced, and incorporated Exhibit “C”.

Section 3: That the applied special tax rates as set forth above do not exceed the amount the maximum special tax rates as set forth in the attached, referenced, and incorporated Exhibit “C” 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 the proceeds of the special tax shall be 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.
- B. Necessary replenishment of bond reserve funds or other reserve funds.
- C. Payment of costs and expenses of authorized public facilities.
- D. Repayment of advances and loans, if appropriate.
- E. Payment of District administrative costs; and,
- F. Funding for police, fire, and public works services

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

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

Section 6: All monies above collected shall be paid into the Community Facilities District funds, including any bond fund and reserve fund.

Section 7: The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibit "C".

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.

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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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18 _____
19 BARBARA A. McGEE, CITY CLERK
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