



1 area of land in the territory within CFD 2016-1 and not exempt from special tax, or (iv), owners  
2 of one-half or more of the area of land in the territory proposed to be annexed to CFD No. 2016-  
3 1 and not exempt from the special tax; and

4 **WHEREAS**, a boundary map for Annexation No. 9 to CFD No. 2016-1 has been filed  
5 with the County Recorder of the County of San Bernardino, which map shows the territory to be  
6 annexed in these proceedings, and a copy thereof is on file with the City Clerk.

7 NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIALTO HEREBY  
8 RESOLVES FOR THE CITY OF RIALTO COMMUNITY FACILITIES DISTRICT NO. 2016-  
9 1, ANNEXATION NO. 9 AS FOLLOWS:

10 **Section 1:** Recitals Correct. The foregoing recitals are true and correct.

11 **Section 2:** Authorization. All prior proceedings taken by this Council with respect to  
12 CFD No. 2016-1 and the proposed annexation of territory thereto have been duly considered and  
13 are hereby determined to be valid and in conformity with the Act.

14 **Section 3:** Boundaries. The description and map of the boundaries of the territory to  
15 be annexed to CFD No. 2016-1, on file with the City Clerk, are hereby finally approved, are  
16 incorporated herein by reference, and shall be included within the boundaries of CFD No. 2016-  
17 1, and said territory is hereby annexed to CFD No. 2016-1, subject to voter approval of the levy  
18 of the special taxes therein as hereinafter provided.

19 **Section 4:** Services. The services CFD No. 2016-1 is authorized to finance are in  
20 addition to those provided in or required for the territory within CFD No. 2016-1 and the territory  
21 to be annexed to CFD 2016-1 and will not be replacing services already available. A general  
22 description of the services to be financed is as follows:

23 **PUBLIC SERVICES**

24 Police protection services, fire protection and suppression services, ambulance and paramedic  
25 services; maintenance and lighting of parks, parkways, streets, roads, and open space; flood  
26 and storm protection services including but not limited to (i) the costs of contracting or directly  
27 providing services, (ii) equipment and materials, vehicles, ambulances and paramedics, fire  
28 apparatus and supplies, (iii) the salaries and benefits of City staff that directly provide police  
services and fire protection and suppression services, and other services defined herein,

1 respectively, and (iv) City overhead costs associated with providing such services within CFD  
2 No. 2016-1.

3 **Section 5:** **Special Taxes.** It is the intention of this City Council that, except where  
4 funds are otherwise available, a special tax sufficient to pay for said services to be provided in  
5 CFD No. 2016-1 and the territory proposed to be annexed as part of Annexation No. 9, secured by  
6 recordation of a continuing lien against all non-exempt real property in Annexation No. 9, will be  
7 levied annually within the boundaries of Annexation No. 9 from and after the annexation of such  
8 property to CFD No. 2016-1. The special taxes shall be those as originally authorized through the  
9 formation of CFD No. 2016-1 and adopted by Ordinance of this legislative body, and no changes  
10 or modifications are proposed in the special taxes from those as originally set forth and made  
11 applicable to CFD No. 2016-1.

12 For particulars as to the rate and method of apportionment of the proposed special tax (the  
13 “RMA”), reference is made to the attached and incorporated Exhibit “A,” which sets forth in  
14 sufficient detail the method of apportionment to allow each landowner or resident within  
15 Annexation No. 9 to clearly estimate the maximum annual amount that said person will have to  
16 pay on said special tax.

17 **Section 6:** **Election.** The provisions of the Resolution of Intention of the City, each  
18 as heretofore adopted by this Council, are by this reference incorporated herein as if fully set forth  
19 herein.

- 20 (a) Pursuant to the provisions of the Act, the proposition of the levy of the special tax  
21 within Annexation No. 9 shall be submitted to the voters within Annexation No. 9 at  
22 an election called therefore as hereinafter provided. This Council hereby finds that  
23 twelve (12) or more persons have not been registered to vote within Annexation No.  
24 9 for each of the 90 days preceding the close of the hearing heretofore conducted and  
25 concluded by this Council for the purposes of these annexation proceedings.  
26 Accordingly, and pursuant to Section 53326 of the Act, this Council finds that for  
27 purposes of these proceedings the qualified electors are the landowners within  
28

1 Annexation No. 9 and that the vote shall be by said landowners, each having one vote  
2 for each acre or portion thereof such landowner owns in Annexation No. 9.

3 (b) Pursuant to Section 53326 of the Act, the election shall be conducted by mail ballot  
4 under applicable sections of the California Elections Code, commencing with Section  
5 4000 of said code with respect to elections conducted by mail. The Council called a  
6 special election to consider the measures described and incorporated in the ballot,  
7 attached as Exhibit “B,” which election was held on April 14, 2026, (hereafter referred  
8 to as “Election Day”). The City Clerk was the election official to conduct the election  
9 and provided each landowner in the territory to be annexed to CFD No. 2016-1, a  
10 ballot in the form of Exhibit “B”, which form is hereby approved. The City Clerk has  
11 accepted the ballots of the qualified electors received prior to 6:30 p.m. on Election  
12 Day, whether received by mail or by personal delivery.

13 (c) This Council hereby further finds that the provision of Section 53326 of the Act  
14 requiring a minimum of 90 days to elapse before said election is for the protection of  
15 voters, has been waived by the voters and the date for the election hereinabove  
16 specified is established accordingly.

17 **Section 7:** The City Clerk shall certify to the adoption of this resolution.

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

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22 JOE BACA, MAYOR  
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**ATTEST:**

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BARBARA McGEE, City Clerk

**APPROVED AS TO FORM:**

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ERIC S. VAIL, City Attorney  
Burke, Williams & Sorensen, LLP

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

4 CERTIFICATION

5 I, Barbara. McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing  
6 Resolution No. \_\_\_\_\_ was duly passed and adopted at a regular meeting of the City Council of  
7 the City of Rialto held on the 14<sup>th</sup> day of April, 2026.

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

10 Vote on the motion:

11 AYES:

12 NOES:

13 ABSTAIN:

14 ABSENT:

15 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City  
16 of Rialto this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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19 \_\_\_\_\_  
20 BARBARA McGEE, City Clerk  
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1 **EXHIBIT A**

2 **RATE AND METHOD OF APPORTIONMENT**

3  
4 A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the City of  
5 Rialto Community Facilities District 2016-1 (Public Services), ("CFD 2016-1"), other than  
6 Assessor's Parcels classified as Exempt Property as defined herein, and collected each Fiscal Year  
7 commencing in Fiscal Year 2017-2018, in an amount determined by the CFD Administrator  
8 through the application of the procedures described below. All of the real property within CFD  
9 2016-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the  
10 extent, and in the manner herein provided.

11 **A. DEFINITIONS**

12 The terms hereinafter set forth have the following meanings:

13 **"Acre or Acreage"** means the land area of an Assessor's Parcel, expressed in acres, as shown on  
14 an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land  
15 area shown on the applicable Final Subdivision Map, other final map, other parcel map, other  
16 condominium plan, or functionally equivalent map or instrument recorded in the Office of the  
17 Country Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied  
18 by 43,560.

19 **"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5,  
20 Part 1, Division 2 of Title 5 of the Government Code of the State of California.

21 **"Administrative Expenses"** means the following actual or reasonably estimated expenses related  
22 to the administration of CFD 2016-1: the costs of determining the amount of the levy of Special  
23 Taxes, the collection of Special Taxes, including the expenses of collecting delinquencies and  
24 pursuing foreclosures or tax sale collection, the payment of a proportional share of salaries and  
25 benefits of any City employee and City overhead whose duties are directly related to the  
26 administration of CFD 2016-1, fees and expenses for counsel, audits, costs associated with  
27 responding to public inquiries regarding CFD 2016-1, and any and all other costs incurred in  
28 connection with the administration of CFD 2016-1.

**"Annual Escalation Factor"** means the lesser of three percent (3%) or the annual percentage  
increase, if any, of the U.S. Bureau of Labor Statistics – Compensation: Employment Cost Index  
for total compensation, for State and Local Government Workers, as determined by the Bureau of  
Labor Statistics for the twelve (12) months ending the preceding December 31.

**"Assessor's Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned  
assessor's parcel number.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels  
by assessor's parcel number.

**"Base Year"** means Fiscal Year beginning July 1, 2017 and ending June 30, 2018.

**"Boundary Map"** means the map of the boundaries of CFD 2016-1 recorded on October 6, 2016  
in the San Bernardino County Recorder's Office in Book 87, Pages 29, of Maps of Assessments  
and Community Facilities Districts (instrument number 2016-0418016).

1 **“Building Permit”** means a permit issued for new construction of a residential dwelling or non-  
2 residential structure. For purposes of this definition, “Building Permit” shall not include permits  
3 for construction or installation of retaining walls, grading, utility improvements, or other such  
improvements not intended for human habitation.

4 **“CFD Administrator”** means an official of the City, or designee thereof, responsible for  
5 determining the Special Tax Requirement for Services and providing for the levy and collection  
of the Special Taxes for CFD 2016-1.

6 **“CFD 2016-1”** means City of Rialto Community Facilities District 2016-1 (Public Services)  
7 established by the City Council under the Act.

8 **“City”** means the City of Rialto.

9 **“City Council”** means the Council of the city of Rialto, acting as the legislative body of CFD  
10 2016-1.

11 **“County”** means the County of San Bernardino.

12 **“Developed Property”** means an Assessor’s Parcel of Taxable Property for which a Building  
13 Permit was issued on or before **June 1** preceding the Fiscal Year for which Special Taxes are being  
levied.

14 **“Exempt Property”** means all Assessor’s Parcels within CFD 2016-1 that are exempt from the  
15 Special Taxes pursuant to the Act or Section F herein.

16 **“Final Map”** means an Assessor’s Parcel Map, a Final Subdivision Map, condominium plan, lot  
17 line adjustment, or any other map functionally considered to be an equivalent development map  
that has been recorded in the Office of the County Recorder.

18 **“Fiscal Year”** means the period commencing on July 1 of any year and ending the following June  
19 30.

20 **“Land Use Type”** means any of the land use types listed in Table 1 below.

21 **“Lot”** means property within a Final Map identified by a lot number for which a Building Permit  
22 has been issued or may be issued.

23 **“Maximum Special Tax”** means the maximum Special Tax determined in accordance with  
24 Section C, which may be levied in any Fiscal Year on an Assessor’s Parcel of Taxable Property.

25 **“Multi-Family Residential Property” or “MFR Property”** means all Assessor’s Parcels of  
26 Developed Property for which a Building Permit has been issued for purposes of constructing a  
residential structure consisting of two or more residential units that share common walls, including,  
27 but not limited to, duplexes, triplexes, town homes, condominiums, and apartment units.

28 **“Property Owner Association Property”** means for each Fiscal Year any property within the  
boundaries of CFD 2016-1 that was owned by, or irrevocably dedicated as indicated in an  
instrument recorded with the County Recorder to a property owner association, including any  
master or sub-association, as of **June 1**.

**“Proportionately”** means in a manner such that the ratio of the actual Special Tax levy to the  
Maximum Special Tax is equal for all Assessor’s Parcels within each Land Use Class.

**“Public Property”** means any property that is owned by, dedicated or irrevocably dedicated to a  
city, the federal government, the State of California, the County, or any other public agency (each,

1 a “Public Entity”); provided, however, that any such property is leased by such a Public Entity to  
2 a private entity and is thereby subject to taxation pursuant to Section 53340.1 of the Act, such  
leasehold estate shall be classified and taxed according to the use thereof.

3 **“Residential Property”** means all Assessor’s Parcels of Developed Property within CFD 2016-1  
4 for which a Building Permit has been issued for purposes of constructing one or more Residential  
Unit(s).

5 **“Residential Unit”** means any residence in which a person or persons may live, which is not  
6 considered to be used for non-residential purposes.

7 **“Services”** means those authorized services that may be funded by CFD 2016-1 pursuant to the  
8 Act, as amended including but not limited to: police protection services; fire protection and  
suppression services, and ambulance and paramedic services; maintenance and lighting of parks,  
9 parkways, streets, roads, and open space; and flood and storm protection services.

10 **“Single-Family Detached Residential Unit” or “SFR Property”** means all Assessor’s Parcels  
of Residential Property consisting of a single Dwelling Unit.

11 **“Special Tax”** means the special tax authorized to be levied within CFD 2016-1 pursuant to the  
Act, to fund the Special Tax Requirement.

12 **“Special Tax Requirement”** means the amount, as determined by the CFD Administrator, for any  
13 Fiscal Year to: (i) pay the costs of providing the Services during such Fiscal Year, (ii) pay  
Administrative Expenses associated with the Special Tax, (iii) establish or replenish any  
14 operational reserve fund established for Services, (iv) pay incidental expenses related to the  
Services as authorized pursuant to the Act, (v) fund an amount equal to a reasonable estimate of  
15 delinquencies expected to occur in the Fiscal Year in which the Special Tax will be levied  
 (“Estimated Special Tax Delinquency Amount”) and (vi) fund the shortfall, if any, in the Special  
16 Tax revenues collected in the preceding Fiscal Year necessary to fund the Special Tax Requirement  
for Services for such Fiscal Year where such shortfall resulted from delinquencies in the payment  
17 of Special Taxes in such Fiscal Year that exceeded the Estimated Special Tax Delinquency  
Amount included in the Special Tax Requirement for Services for such Fiscal Year.

18 **“Taxable Property”** means all Assessor’s Parcels that are not exempt from the Special Tax  
19 pursuant to the Act or Section H.

20 **“Undeveloped Property”** means an Assessor’s Parcel of Taxable Property for which a Building  
21 Permit has not been issued on or before June 1 preceding the Fiscal Year for which Special Taxes  
are being levied.

## 22 **B. CLASSIFICATION OF ASSESSOR’S PARCELS**

23  
24 Each Fiscal Year, beginning with Fiscal Year 2017-2018, using the definitions above, each  
25 Assessor’s Parcel within the CFD 2016-1 shall be classified by the CFD Administrator as Taxable  
Property or Exempt Property. In addition, each such Fiscal Year, each Assessor’s Parcel of Taxable  
26 Property shall be further classified by the CFD Administrator as Developed Property or  
Undeveloped Property. Developed Property shall be further classified as Single-Family  
27 Residential Property or Multi-Family Residential Property. Commencing with Fiscal Year 2017-  
2018 and for each subsequent Fiscal Year, all Taxable Property shall be subject to the levy of  
28 Special Taxes pursuant to Section C below.

1 **C. MAXIMUM ANNUAL SPECIAL TAXES**

2  
3 **1. Developed Property**

4 Each Fiscal Year commencing in Fiscal Year 2017-2018, each Assessor’s Parcel of  
5 Developed Property shall be subject to the Special Tax. The Maximum Special Tax for  
6 Developed Property for Fiscal Year 2017-2018 is shown below in Table 1.

7 **Table 1**  
8 **Developed Property**  
9 **Maximum Special Tax Rates**

<b>Land Use Type</b>	<b>Maximum Special Tax Base Year (2017/18)</b>
<b>Residential</b>	
SFR Property	\$288 per Residential Unit
MFR Property	\$216 per Residential Unit

10 For each subsequent Fiscal Year following the Base Year, the Maximum Special Tax rate  
11 shall be increased from the Maximum Special Tax rate in effect for the prior Fiscal Year  
12 by the Annual Escalation Factor.

13  
14 **2. Undeveloped Property**

15 Each Fiscal Year commencing in Fiscal Year 2017-2018, each Assessor’s Parcel classified  
16 as Undeveloped Property shall be exempt from the levy of the Special Tax.

17 **3. Exempt Property**

18 No Special Tax shall be levied on Exempt Property as defined in Section F.

19  
20 For each Fiscal Year, if the use or ownership of an Assessor’s Parcel or Exempt Property  
21 changes so that such Assessor’s Parcel is no longer classified as one of the uses set forth in  
22 Section F, therefore making such Assessor’s Parcel no longer eligible to be classified as  
23 Exempt Property, such Assessor’s Parcel shall be deemed to be Taxable Property and shall  
24 be taxed pursuant to the provisions of Section C.

25 **D. METHOD OF APPORTIONMENT OF SPECIAL TAX**

26 Commencing in Fiscal Year 2017-2018 and for each subsequent Fiscal Year, the CFD  
27 Administrator shall levy the Special Tax on all Taxable Property of CFD 2016-1 until the total  
28 amount of Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied  
Proportionately on each Assessor’s Parcel of Developed Property within CFD 2016-1 up to 100%  
of the Maximum Special Tax to satisfy the Special Tax Requirement.

1 Notwithstanding any provision of this Section D to the contrary, under no circumstances will the  
2 Special Tax levied against any Assessor's Parcel of Developed Property that is classified as  
3 Residential Property be increased by more than ten percent (10%) per Fiscal Year as a consequence  
4 of delinquency or default in the payment of Special Taxes by the owner of any other Assessor's  
5 Parcel.

#### 6 **E. PREPAYMENT OF SPECIAL TAX**

7 The Special Tax shall be levied in perpetuity for the purpose of financing ongoing authorized  
8 services and therefore may not be prepaid.

#### 9 **F. EXEMPTIONS**

10 The City Council shall classify as Exempt Property: (i) Public Property, (ii) Property Owner  
11 Association Property, (iii) Assessor's Parcels with public or utility easements making impractical  
12 their utilization for other than the purposes set forth in the easement, including but not limited to  
13 property designated for open space, trails, pathways, parks or park and recreation related facilities,  
14 (iv) property reasonably designated by the City or CFD Administrator as Exempt Property due to  
15 deed restrictions, conservation easement, or similar factors.

#### 16 **G. APPEALS**

17 Any property owner claiming that the amount or application of the Special Tax is not correct may  
18 file a written notice of appeal with the CFD Administrator not later than twelve months after having  
19 paid the first installment of the Special Tax A that is disputed. The CFD Administrator shall  
20 promptly review the appeal, and if necessary, meet with the property owner, consider written and  
21 oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the decision of  
22 the CFD Administrator requires that the Special Tax for an Assessor's Parcel be modified or  
23 changed in favor of the property owner, a cash refund shall not be made but an adjustment shall  
24 be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) to  
25 compensate for the overpayment of the Special Tax.

#### 26 **H. MANNER OF COLLECTION**

27 The annual Special Taxes shall be collected in the same manner and at the same time as ordinary  
28 ad valorem property taxes, provided, however, that the Special Taxes may be billed and collected  
at a different time or in a different manner if necessary to meet the financial obligations of CFD  
2016-1.

**EXHIBIT B**  
**SAMPLE BALLOT**

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OFFICIAL BALLOT  
SPECIAL ELECTION

City of Rialto

Community Facilities District No. 2016-1 (Public Services)

Annexation No. 9

This ballot is for a special landowner election. You must return this ballot in the enclosed postage paid envelope to the Office of the City Clerk of the City of Rialto no later than 6:30 p.m. on April 14, 2026, either by mail or in person. Ballots received after the special election with a postmark of the special election date, or earlier date, shall not be considered. The City Clerk’s office is located at 290 W. Rialto Avenue, Rialto, California, 92376.

To vote, mark a cross (X) in the voting square after the word “YES” or after the word “NO”. All distinguishing marks otherwise made are forbidden and make the ballot void.

If you wrongly mark, tear, or deface this ballot, return it to the City Clerk of the City of Rialto and obtain another.

<p><b>PROPOSITION A:</b> Shall special taxes be levied annually on taxable property within the territory to be annexed into the City of Rialto Community Facilities District No. 2016-1 (Public Services), County of San Bernardino, State of California (“Annexation No. 9”) and collected so long as the special taxes are needed to pay for maintenance and operational costs for police protection services, fire protection and suppression services, paramedic services, and park maintenance at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit “B” to the Resolution of Intention, Resolution No. 9372, adopted by the City Council of the City of Rialto on March 10, 2026?</p>	<input type="checkbox"/>	Yes
	<input type="checkbox"/>	No
<p><b>PROPOSITION B:</b> Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, be established for Annexation No. 9 to the City of Rialto Community Facilities District No. 2016-1 (Public Services), County of San Bernardino, State of California, in the amount of \$1,000,000 per annum?</p>	<input type="checkbox"/>	Yes
	<input type="checkbox"/>	No

Number of votes: 6      Property Owner: Warmington Rialto Associates LP

By: _____
_____, Property Owner