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An ordinance of San Bernardino County, State of California, acting in its capacity as the legislative body of the San Bernardino County Community Facilities District No. 2025-1 (Commerce Center II), authorizing the levy of special taxes.

**WHEREAS**, on March 25, 2025, the Board of Supervisors (the "Board of Supervisors") of San Bernardino County (the "County") adopted Resolution No. 2025-163 (the "Resolution of Intention") declaring its intention to form San Bernardino County Community Facilities District No. 2025-1 (Commerce Center II) (the "District") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, comprising Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the "Act"), and designating a Future Annexation Area (as defined in the Resolution of Intention) thereof; and

**WHEREAS**, on April 29, 2025, after providing all notice required by the Act, the Board of Supervisors conducted a noticed public hearing required by the Act relative to the proposed formation of the District and the proposed levy of a special tax therein to finance certain services described in Resolution No. 2025-163 (the "Resolution of Formation"); and

**WHEREAS**, at the April 29, 2025 public hearing, all persons desiring to be heard on all matters pertaining to the formation of the District, the designation of the Future Annexation Area and the proposed levy of the special tax to finance the services described in the Resolution of Intention were heard and a full and fair hearing was held; and

**WHEREAS**, on April 29, 2025, the Board of Supervisors adopted the Resolution of Formation which formed the District, established the Future Annexation Area and called a special election within the District on April 29, 2025 on two propositions relating to the levy of a special tax within the District and the establishment of an appropriations limit within the District; and

1       **WHEREAS**, on April 29, 2025, a special election was held within the District at  
2 which the qualified electors approved by more than a two-thirds vote Propositions A and  
3 B authorizing the levy of a special tax within the District for the purposes described in  
4 Resolution of Formation and establishing an appropriations limit for the District; and  
5

6       **NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF**  
7 **SAN BERNARDINO, STATE OF CALIFORNIA ACTING IN ITS CAPACITY AS THE**  
8 **LEGISLATIVE BODY OF SAN BERNARDINO COUNTY COMMUNITY FACILITIES**  
9 **DISTRICT NO. 2025-1 (COMMERCE CENTER II), ORDAINS AS FOLLOWS:**  
10

11       SECTION 1. The above recitals are all true and correct.  
12

13       SECTION 2. By the passage of this Ordinance, the Board of Supervisors  
14 authorizes and levies special taxes within the District pursuant to Sections 53328 and  
15 53340 of the Act at the rates and in accordance with the rate and method of apportionment  
16 set forth in Attachment C to the Resolution of Intention, which is incorporated by reference  
17 herein (the "Rate and Method"). The special taxes are hereby levied commencing in the  
18 fiscal year specified in the Rate and Method and in each fiscal year thereafter until  
19 payment of all costs of the services authorized to be financed by the District, and payment  
20 of all costs of administering the District.  
21

22       SECTION 3. The County Chief Financial Officer is hereby further authorized and  
23 directed each fiscal year, on or before August 10 of each year, or such later date as is  
24 permitted by law, to determine the specific special tax rates and amounts to be levied for  
25 the next ensuing fiscal year for each parcel of real property within the specific special tax  
26 rate and amount to be levied on each parcel of land in the Community Facilities District  
27 pursuant to the Rate and Method. The special tax rate to be levied pursuant to the Rate  
28 and Method shall not exceed the applicable maximum rates set forth therein, but the

1 special tax may be levied at a lower rate.

2  
3 SECTION 4. Properties or entities of the state, federal or other local governments  
4 shall be exempt from the special tax, except as otherwise provided in Sections 53317.3  
5 and 53317.5 of the Act and Section D of the Rate and Method. No other properties or  
6 entities are exempt from the special tax unless the properties or entities are expressly  
7 exempted in the Resolution of Formation or in a resolution of consideration to levy a new  
8 special tax or special taxes or to alter the rate or method of apportionment or an existing  
9 special tax as provided in Section 53334 of the Act.

10  
11 SECTION 5. All of the collections of the special taxes pursuant to the Rate and  
12 Method shall be used as provided for in the Act and the Resolution of Formation. The  
13 special taxes shall be levied within the Community Facilities District only so long as  
14 needed for the purposes described in the Resolution of Formation.

15  
16 SECTION 6. The special taxes levied pursuant to the Rate and Method shall be  
17 collected in the same manner as ordinary *ad valorem* property taxes are collected and  
18 shall be subject to the same penalties and the same procedure, sale and lien priority in  
19 case of delinquency as is provided for ad valorem taxes (which such procedures include  
20 the exercise of all rights and remedies permitted by law to make corrections, including,  
21 but not limited to, the issuance of amended or supplemental tax bills), as such procedure  
22 may be modified by law or by this Board of Supervisors from time to time.

23  
24 SECTION 7. The Clerk of the Board of Supervisors is hereby authorized to  
25 transmit a certified copy of this ordinance to the San Bernardino County Assessor and  
26 Treasurer-Tax Collector, and to perform all other acts which are required by the Act, this  
27 Ordinance or by law in order to accomplish the purpose of this Ordinance.

SECTION 8. The Board of Supervisors declares that it would have adopted this ordinance and each section, sentence, clause, phrase, or portion of it irrespective of the fact that any one or more sections, subsections, clauses, phrases or portions of it be declared invalid or unconstitutional. If for any reason any portion of this ordinance is declared invalid or unconstitutional, then all other provisions of it shall remain valid and enforceable.

SECTION 9. This Ordinance relating to the levy of the special taxes within the Community Facilities District shall take effect immediately following its final passage, and the specific authorization for adoption is pursuant to the provisions of Section 53340 of the Act.

DAWN ROWE, Chair  
Board of Supervisors

SIGNED AND CERTIFIED THAT A COPY  
OF THIS DOCUMENT HAS BEEN DELIVERED  
TO THE CHAIR OF THE BOARD

LYNNA MONELL, Clerk of the Board of Supervisors

4

1 STATE OF CALIFORNIA )  
2 ) ss.  
3 SAN BERNARDINO COUNTY )  
4

5 I, LYNNA MONELL, Clerk of the Board of Supervisors of San Bernardino County,  
6 State of California, hereby certify that at a regular meeting of the Board of Supervisors of  
7 said County and State, held on the 6<sup>th</sup> day of May, 2025, at which meeting were present  
8 Supervisors: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe  
9 Baca, Jr., and the Clerk, the foregoing ordinance was passed and adopted by the  
10 following vote, to wit:

11 AYES: SUPERVISORS: Col. Paul Cook (Ret.), Jesse Armendarez,  
12 Dawn Rowe, Curt Hagman, Joe Baca. Jr.

13 NOES: SUPERVISORS: None

14 ABSENT: SUPERVISORS: None

15 IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal  
16 of the Board of Supervisors this 6<sup>th</sup> day of May, 2025.

17 LYNNA MONELL, Clerk of the  
18 Board of Supervisors of  
19 San Bernardino County,  
20 State of California

21 Deputy



22 Approved as to Form:

23 TOM BUNTON  
24 County Counsel

25 By: Jolena E. Grider  
26 JOLENA E. GRIDER  
27 Deputy County Counsel

28 Date: 5/14/25