

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

August 5, 2025

**FROM**

**NOEL CASTILLO, Director, Department of Public Works – Special Districts**

**SUBJECT**

Levy of 2025-26 Special Taxes for Community Facilities District 2025-1 (Commerce Center II)

**RECOMMENDATION(S)**

1. Adopt **Resolution No. 2025-169** authorizing the levy of special taxes for 2025-26 on parcels within Community Facilities District 2025-1 (Commerce Center II), as detailed in Exhibit A, to fund ongoing operations and maintenance costs.
2. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes for Community Facilities District 2025-1 (Commerce Center II), as detailed in Exhibit A, on the 2025-26 tax roll.
3. Direct the Clerk of the Board of Supervisors to publish a copy of the Resolution once in a newspaper of general circulation within Community Facilities District 2025-1 (Commerce Center II).

(Presenter: Noel Castillo, Director, 387-7906)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**Ensure Development of a Well-Planned, Balanced, and Sustainable County.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The special taxes in Recommendation No. 1 are projected to generate approximately \$1,647,329 in 2025-26 to fund ongoing operations and maintenance costs.

**BACKGROUND INFORMATION**

On April 29, 2025 (Item No. 89), the Board of Supervisors (Board) adopted Resolution No. 2025-75 approving the formation of Community Facilities District (CFD) 2025-1 (Commerce Center II).

On May 6, 2025 (Item No. 48), the Board adopted Ordinance No. 4486 authorizing the levy of special taxes of the CFD that included related special taxes to fund public infrastructure, landscaping, flood protection, drainage, sewer systems, graffiti and debris removal, and maintenance and operational needs associated with the Commerce Center II development.

This item seeks authorization for levy of ongoing operations and maintenance costs on the 2025-26 tax roll.

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(Commerce Center II)  
August 5, 2025**

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Deputy Chief Property Tax, 382-3176) on July 15, 2025; County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on July 14, 2025; and County Finance and Administration; (Amanda Trussell, Principal Administrative Analyst, 387-4773) on July 17, 2025.

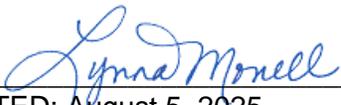
**Levy of 2025-26 Special Taxes for Community Facilities District 2025-1  
(Commerce Center II)  
August 5, 2025**

Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Curt Hagman  
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY  \_\_\_\_\_  
DATED: August 5, 2025



cc: File - Public Works- Special Districts w/attachments  
MBA 08/11/2025