

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

June 18, 2025

FROM

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

SUBJECT

Continuing Levy of Special Taxes for 2025-26 Within Various Community Facilities Districts

RECOMMENDATION(S)

1. Adopt **Resolution No. 2025-159** authorizing the continuing levy of special taxes within Community Facilities District 2003-1 (Citrus Plaza/ Mountain Grove), as detailed in Exhibit A.
2. Adopt **Resolution No. 2025-160** authorizing the continuing levy of special taxes within Community Facilities District 2006-1 (Lytle Creek North) as detailed in Exhibit B.
3. Adopt **Resolution No. 2025-161** authorizing the continuing levy of special taxes within Community Facilities District 2010-1 (East Valley) as detailed in Exhibit C.
4. Direct the Auditor-Controller/Treasurer/Tax Collector to place the special taxes within Community Facilities Districts, as detailed in Exhibits A through C, on the 2025-26 tax roll.
5. Direct the Clerk of the Board of Supervisors to publish a copy of each of the Resolutions once in a newspaper of general circulation within the applicable Community Facilities District.

(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 projected revenue from these special taxes for 2025-26 is summarized in the following table:

Community Facilities District	Number of Taxable Parcels	2025-26 Revenue Projection	Increase (Decrease) From Prior Year
2003-1 (Citrus Plaza/Mountain Grove)	28	\$432,606	\$1,514
2006-1 (Lytle Creek North)	2,328	\$4,767,381	\$65,785
2010-1 (East Valley)	83	\$69,419	\$3,730

BACKGROUND INFORMATION

Community Facilities Districts (CFDs), more commonly known as Mello-Roos Districts, are special tax districts established by a minimum 2/3 voter approval as a means of obtaining additional public funding through special taxes to pay for public infrastructure and/or ongoing

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public services. These special taxes are a type of parcel tax not levied on the assessed value of real property and are not subject to Proposition 13 property tax limitations.

The Department of Public Works – Special Districts administers the following CFDs for purposes of the continuing levy of special taxes for Fiscal Year 2025–26:

- 2003-1 (Citrus Plaza/Mountain Grove) is located in the unincorporated area of the County adjacent to the City of Redlands known as the Donut Hole – north of East Lugonia Avenue and south of San Bernardino Avenue, between the 210 Freeway and Alabama Street.
 - Public infrastructure and services include roadways, sewer, water, storm drains, traffic mitigation and related construction costs.
- 2006-1 (Lytle Creek North) is located in the Lytle Creek North Community, a 2,328-parcel residential subdivision called Rosena Ranch located east of Interstate 15.
 - Public infrastructure and services include open space, flood and storm drain protection and fire protection.
- 2010-1 (East Valley) is located in the unincorporated area of the County adjacent to the City of Redlands known as the Donut Hole – north of East Lugonia, between the 210 Freeway and California Street.
 - Public infrastructure and services include utility and administrative costs for 250 streetlights.
- 2025-1 (Commerce Center II) is located in the unincorporated area of Fontana and surrounding area of the speedway area located north of the 10 freeway.
 - 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 to continue the levy of special taxes for the CFDs, as detailed in Exhibits A through C, and direct the placement of the special taxes on the 2025-26 tax roll.

The special taxes recommended for 2025-26, based on the projected obligations of each CFD, are in accordance with Government Code Section 53340 of the Mello-Roos Community Facility Act of 1982 (Act) (Government Code Section 53311 et seq). This Act states the legislative body of a CFD may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by Auditor-Controller/Treasurer/Tax Collector (Franciliza Zyss, Chief Deputy, 382-3176) on May 28, 2025; County Counsel (Aaron Gest, Deputy County Counsel, 387-5455) on May 23, 2025; Finance (Amanda Trussell, Principal Administrative Analyst, 387-4222) on May 29, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 2, 2025.

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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 18, 2025



cc: File - Public Works - Special Districts w/attachments
MBA 06/26/2025