

RESOLUTION NO. 2026-

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT SETTING THE SPECIAL TAX RATE FOR SERVICE ZONE FP-5 FOR FISCAL YEAR 2026-27

On Tuesday, August 4, 2026, on motion of Director _____, duly seconded by Director _____ and carried, the following resolution is adopted by the Board of Directors of San Bernardino County Fire Protection District.

SECTION 1. The Board of Directors of the San Bernardino County Fire Protection District hereby finds and determines:

- a) That on August 1, 2006, the electors of Service Zone FP-5 (formerly known as County Service Area 70, Improvement Zone FP-5) (Helendale/Silver Lakes) duly authorized a special tax levy for financing fire protection services.
- b) That the original amount of such tax was \$117 per parcel, per year with an annual 3% cost of living increase for Service Zone FP-5.
- c) Between August 1, 2006, and October 16, 2018, Service Zone FP-5 was expanded to include Needles, Twentynine Palms, San Bernardino, Upland and San Antonio Heights.
- d) October 16, 2018, the Board of Directors adopted a resolution that expanded the boundaries of Service Zone FP-5, including, but not limited to, Upland and San Antonio Heights.
- e) In 2019, the trial court in San Antonio Heights Association v. LAFCO, San Bernardino County Superior Court Case No. CIVDS 1715504 ruled that while the annexation of the Upland into San Bernardino County Fire Protection District was valid, the annexation of Upland and the unincorporated area of San Antonio Heights into FP-5 was not. This judgment covered the special taxes levied in Fiscal Years 2017-18 and 2018-19.
- f) That on June 13, 2023, the Board of Directors adopted a resolution expanding the boundaries of Service Zone FP-5 to include approximately 6.27 acres owned by the San Bernardino County Flood Control District, consisting of portions of Assessor Parcel Numbers 0292-011-37-000 and 0292-011-42-000 located along Mountain View Avenue north of San Bernardino Avenue, consistent with Local Agency Formation Commission for San Bernardino County Proposal LAFCO 3258.
- g) That the current boundaries of Service Zone FP-5 is described in Attachment A and Exhibit A to the corresponding Board agenda item, which are on file with the Secretary of the Board. Attachment A and Exhibit A are incorporated into this resolution by reference.

SECTION 2. The Board of Directors of the San Bernardino County Fire Protection District, therefore, hereby resolves and orders:

- a) That the special tax for Service Zone FP-5 for Fiscal Year 2026-27 shall be set at \$187.79 per parcel.
- b) That following the adoption of this resolution, the Secretary of the Board of Directors shall cause a copy of this resolution to be published once in a newspaper of general circulation within Service Zone FP-5.

- c) That the Auditor-Controller/Treasurer/Tax Collector is directed to place the special tax for Service Zone FP-5 on the 2026-27 tax roll.

PASSED AND ADOPTED by the Board of Directors of the San Bernardino County Fire Protection District, by the following vote:

AYES: DIRECTORS:

NOES: DIRECTORS:

ABSENT: DIRECTORS:

* * * * *

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN BERNARDINO)

I, **LYNNA MONELL**, Secretary of the Board of Directors of the San Bernardino County Fire Protection District, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Directors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of Tuesday, August 4, 2026.

LYNNA MONELL
Secretary

By _____
Deputy