

**RESOLUTION NO. 2025-169**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY  
LEVYING SPECIAL TAXES WITHIN SAN BERNARDINO COUNTY COMMUNITY FACILITIES  
DISTRICT NO. 2025-1 (COMMERCE CENTER II)**

On Tuesday August 5, 2025, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California

**WHEREAS**, the Board of Supervisors (the “Board of Supervisors”) of San Bernardino County (the “County”) has conducted proceedings under the Mello-Roos Community Facility Act of 1982 (commencing with Government Code section 53311 et seq.) (the “Act”) to establish Community Facilities District No. 2025-1 (Commerce Center II), San Bernardino County, State of California (the “Community Facilities District”), to authorize the levy of special taxes (the “Special Taxes”) upon the land within the Community Facilities District and authorize each year by Resolution to determine the specific special tax rate and amount to be levied, the amounts which are to be used to finance certain services as described in Resolution No. 2025-75 and Resolution No. 2025-163;

**WHEREAS**, the Board of Supervisors, as the legislative body of the Community Facilities District, is authorized under the Act to levy certain special taxes with the Community Facilities District to pay for certain public services (the “Special Taxes for Services”) and to levy certain special taxes within the Community Facilities District to pay for the costs of certain public facilities;

**WHEREAS**, the Board of Supervisors, pursuant to Ordinance No. 4486, adopted by the Board of Supervisors of the County on May 6, 2025, authorized and levied the Special Taxes within the Community Facilities District, as applicable;

**WHEREAS**, Section 53340 of the Act provides that the legislative body of a community facilities district 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, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year; and

**WHEREAS**, the Board of Supervisors desires to levy the Special Taxes within the Community Facilities District, as applicable, for Fiscal Year 2025-26.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of San Bernardino County as follows:

Section 1. All of the above recitals are true and correct.

Section 2. The Board of Supervisors hereby levies the Special Taxes for the Fiscal Year 2025-26 at the rates and with respect to the parcels as set forth in Exhibit A hereto. The Director of the Department of Public Works - Special Districts of the County is hereby authorized and directed to file with the San Bernardino County Auditor-Controller/Treasurer/Tax Collector no later than August 10, 2025, a certified list of all parcels subject to the Special Tax levy including the amount of the Special Taxes to be levied on each parcel for Fiscal Year 2025-26.

Section 3. The officers and agents of the County are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of the Special Taxes for Fiscal Year 2025-26 as provided in this Resolution.

Section 4. All actions heretofore taken by the officers and agents of the County with respect to the levy of the Special Taxes for Fiscal Year 2025-26 are hereby approved, confirmed and ratified.

Section 5. This Resolution shall take effect immediately upon its adoption.

PASSED and ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA                    )  
  )        ss:  
SAN BERNARDINO COUNTY                )

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify that the foregoing to be a full, true and correct copy of the record of the action taken by said Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of August 5, 2025. #63 MBA

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy