RESOLUTION NO. 2026- 124

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT LEVYING SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 94-01 FOR FISCAL YEAR 2026-27

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

WHEREAS, the Hesperia Fire Protection District 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. 94-01, San Bernardino County, State of California, in order to authorize the levy of special taxes (the "Special Taxes") upon the land within the Community Facilities District and which may be authorized each year by Resolution by determining the specific special tax rate and amount to be levied, the amounts of which are to be used to pay for fire protection costs;

WHEREAS, the Hesperia Fire Protection District, pursuant to Certificate of Completion in Local Agency Formation Commission (LAFCO) No. 3218 Condition 9, relinquished administration of Community Facilities District No. 94-01 to the Board of Directors (Board) of the San Bernardino County Fire Protection District;

WHEREAS, the Board is authorized by resolution to determine the specific special tax rate and amount to be levied for fiscal year 2026-27 within Community Facilities District No. 94-01, except that the special tax rate to be levied shall not exceed the maximum rates set forth in the Rate and Method, but the special taxes may be levied at the same or lower rate than the rate provided by the Rate and Method, 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 desires to levy the Special Taxes within Community Facilities District No. 94-01, as applicable, for Fiscal Year 2026-27.

NOW, THEREFORE, BE IT RESOLVED by the Board of the San Bernardino County Fire Protection District as follows:

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

Section 2. The Board hereby levies the Special Taxes for Fiscal Year 2026-27 at the rates and with respect to the parcels as set forth in Exhibit 1 hereto, which represents an increase of 3.4% based upon the increase during the preceding fiscal year in the Consumer Price Index (CPI) for all urban consumers, all items index, for Riverside/San Bernardino/Ontario area as published by the U.S. Department of Labor, Bureau of Labor Statistics. The Fire Chief of the San Bernardino County Fire Protection District is hereby authorized and directed to file with the San Bernardino County Auditor-Controller/Treasurer/Tax Collector no later than August 10, 2026, 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 2026-27.

Section 3. That all revenue generated from the Special Taxes, which is projected at $2,030,630 for 2026-27, will be used toward funding the cost of providing fire services within Community Facilities District No. 94-01.

Section 4. The officers and agents of the San Bernardino County Fire Protection District 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 2026-27 as provided in this Resolution.

Section 5. All actions heretofore taken by the officers and agents of the San Bernardino County Fire Protection District with respect to the levy of the Special Taxes for Fiscal Year 2026-27 are hereby approved, confirmed and ratified.

Section 6. This Resolution shall take effect immediately upon its adoption.

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

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

NOES: DIRECTORS: None

ABSENT: DIRECTORS: Curt Hagman

* * * * *

STATE OF CALIFORNIA)
) ss.
SAN BERNARDINO COUNTY)

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. #96 CCM

LYNNA MONELL
Secretary

By _____
Deputy