

RESOLUTION NO. 50 2024-25

RESOLUTION OF THE REDLANDS UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2021-1 ESTABLISHING ANNUAL SPECIAL TAX FOR FISCAL YEAR 2025-2026

WHEREAS, the Board of Education of the Redlands Unified School District, located in San Bernardino County ("County"), California (hereinafter referred to as the "Legislative Body"), has initiated proceedings, held a public hearing, conducted an election, and received a favorable vote from the qualified electors relating to the levy of a special tax in a community facilities district, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District shall hereinafter be referred to as the "District"; and,

WHEREAS, this Legislative Body by Ordinance, as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said District, and this Legislative Body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

SECTION 1. That the above recitals are all true and correct.

SECTION 2. That the estimated maximum rate and amount of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2025-2026 for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A").

SECTION 3. That the rate as set forth herein does not exceed the amount as previously authorized by Ordinance of this Legislative Body and is not in excess of that as previously approved by the qualified electors of the District and is exempt from Section XIII D of the California State Constitution, which was enacted by the passage of Proposition 218.

SECTION 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of principal and interest on any outstanding authorized bonded indebtedness, if appropriate;
- B. Necessary replenishment of bond reserve funds or other reserve funds, if appropriate;
- C. Payment of costs and expenses of authorized public facilities;
- D. Repayment of advances and loans, if appropriate; and,
- E. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above and shall not be used for any other purpose.

SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector of the County is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

SECTION 6. All monies above collected shall be paid into the District funds, including any bond fund and reserve fund.

SECTION 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land effected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax and for the exact rate and amount of said tax, reference is made to the attached Exhibit "A".

SECTION 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties, and percentages so collected and from what property collected and also provide a statement of any percentages retained for the expense of making any such collection.

APPROVED and ADOPTED this _____ day of _____, 2025

Clerk of the Board of Education of the
Redlands Unified School District

EXHIBIT “A”

REDLANDS UNIFIED SCHOOL DISTRICT Community Facilities District No. 2021-1 Fiscal Year 2025 - 2026 Proposed Special Tax Rates

For Fiscal Year (FY) 2025-2026 the effective proposed special tax rates for each of the tax categories are as follows:

DEVELOPED PROPERTY			
PROPERTY FIRST CLASSIFIED AS DEVELOPED (BASE YEAR) ⁽¹⁾	DATE OF BUILDING PERMIT ISSUANCE	MAXIMUM SPECIAL TAX RATE PER SQUARE FOOT OF ASSESSABLE SPACE ^{(2) (3)}	PROPOSED SPECIAL TAX RATE PER SQUARE FOOT OF ASSESSABLE SPACE ⁽³⁾
Base Year 2021/2022	Between May 1, 2020 and April 30, 2021	\$0.61291	\$0.61291
Base Year 2022/2023	Between May 1, 2021 and April 30, 2022	\$0.69583	\$0.69583
Base Year 2023/2024	Between May 1, 2022 and April 30, 2023	\$0.74563	\$0.74563
Base Year 2024/2025	Between May 1, 2023 and April 30, 2024	\$0.74563	\$0.74563
Base Year 2025/2026	Between May 1, 2024 and April 30, 2025	\$0.74563	\$0.74563

- ⁽¹⁾ The Base Year begins when a building permit is issued on the property prior to May 1st of the fiscal year preceding the fiscal year in which the Annual Special Tax is being levied and the parcel is classified as Developed Property. The Annual Base Rate is equal to the greater of 2.00% or the annual percentage change in the index utilized by the State Allocation Board to estimate the changes in school construction cost and each year thereafter as set out in the Rate and Method of Apportionment. For FY 2025-2026 the percentage change in the index utilized by the State Allocation Board between 2024 and 2025 is 0.49%, thus the Annual Base Rate was escalated 2.00%.
- ⁽²⁾ Once properties are developed, the Maximum Special Tax Rate is increased by 2.00% each year in accordance with the Rate and Method of Apportionment.
- ⁽³⁾ Amounts are rounded to the nearest fifth decimal place.

EXHIBIT "A"

REDLANDS UNIFIED SCHOOL DISTRICT
Community Facilities District No. 2021-1
Fiscal Year 2025 - 2026 Proposed Special Tax Rates

OTHER PROPERTY		
OTHER TAX CATEGORIES:	MAXIMUM SPECIAL TAX RATE ⁽¹⁾ (\$)	PROPOSED SPECIAL TAX RATE (\$)
Approved Property	\$2,501.97 per Lot	\$0.00 per Lot
Undeveloped Property	\$0.00 per acre	\$0.00 per acre
Exempt Property	\$0.00	\$0.00

⁽¹⁾ Commencing July 1, 2021, the Maximum Special Tax Rate for Approved Property is equal to the greater of 2.00% or the annual percentage change in the index utilized by the State Allocation Board to estimate the changes in school construction cost and each year thereafter as set out in the Rate and Method of Apportionment. For FY 2025-2026, the percentage change in the cost construction index utilized by the State Allocation Board is 0.49%.