

- a. **Adopt Resolution No. 1, 2024-25 – Resolution of the Redlands Unified School District Community Facilities District No. 2001-1, Establishing Annual Special Tax for Fiscal Year 2024-2025 (Appendix Item).**

RESOLUTION NO. 1, 2024-25

RESOLUTION OF THE REDLANDS UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2001-1 ESTABLISHING ANNUAL SPECIAL TAX FOR FISCAL YEAR 2024-2025

WHEREAS, the Board of Education of the Redlands Unified School District, located in San Bernardino 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 amounts of the special tax to be collected to pay for the costs and expenses for the next fiscal year (2024-2025) for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit "A". With respect to properties for which fiscal year 2024-25 represents the first year in which such properties will be subject to the special tax, the rate shown in Exhibit "A" is an estimate as the applicable index ("Marshall & Swift

Class D”) for July is not yet publicly available. The Superintendent or its designee, is hereby authorized to revise the maximum rate if the applicable index, when available is different than that shown in Exhibit “A”.

SECTION 3. That the rate as set forth above 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; and,
- B. Necessary replenishment of bond reserve funds or other reserve funds, if appropriate; and,
- C. Payment of costs and expenses of authorized public facilities; and,
- 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 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 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 9th day of July, 2024.

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

EXHIBIT “A”

REDLANDS UNIFIED SCHOOL DISTRICT
Community Facilities District No. 2001-1
Fiscal Year 2024-2025 Proposed Special Tax Rates

For Fiscal Year (FY) 2024-2025, 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 2001-2002	Between July 1, 2000 and June 30, 2001	\$0.44508	\$0.44508
Base Year 2002-2003	Between July 1, 2001 and June 30, 2002	\$0.44817	\$0.44817
Base Year 2003-2004	Between July 1, 2002 and June 30, 2003	\$0.44817	\$0.44817
Base Year 2004-2005	Between July 1, 2003 and June 30, 2004	\$0.47706	\$0.47706
Base Year 2005-2006	Between July 1, 2004 and June 30, 2005	\$0.49526	\$0.49526
Base Year 2006-2007	Between July 1, 2005 and June 30, 2006	\$0.51359	\$0.51359
Base Year 2007-2008	Between July 1, 2006 and June 30, 2007	\$0.52605	\$0.52605
Base Year 2008-2009	Between July 1, 2007 and June 30, 2008	\$0.52605	\$0.52605
Base Year 2009-2010	Between July 1, 2008 and June 30, 2009	\$0.52605	\$0.52605
Base Year 2010-2011	Between July 1, 2009 and June 30, 2010	\$0.52605	\$0.52605
Base Year 2011-2012	Between July 1, 2010 and June 30, 2011	\$0.53220	\$0.53220
Base Year 2012-2013	Between July 1, 2011 and June 30, 2012	\$0.53656	\$0.53656
Base Year 2013-2014	Between July 1, 2012 and June 30, 2013	\$0.55291	\$0.55291
Base Year 2014-2015	Between July 1, 2013 and June 30, 2014	\$0.55795	\$0.55795
Base Year 2015-2016	Between July 1, 2014 and June 30, 2015	\$0.55795	\$0.55795
Base Year 2016-2017	Between July 1, 2015 and June 30, 2016	\$0.55795	\$0.55795
Base Year 2017-2018	Between July 1, 2016 and June 30, 2017	\$0.56002	\$0.56002
Base Year 2018-2019	Between July 1, 2017 and June 30, 2018	\$0.57845	\$0.57845
Base Year 2019-2020	Between July 1, 2018 and June 30, 2019	\$0.57845	\$0.57845
Base Year 2020-2021	Between July 1, 2019 and June 30, 2020	\$0.57964	\$0.57964
Base Year 2021-2022	Between July 1, 2020 and June 30, 2021	\$0.64991	\$0.64991
Base Year 2022-2023	Between July 1, 2021 and June 30, 2022	\$0.75868	\$0.75868
Base Year 2023-2024	Between July 1, 2022 and June 30, 2023	\$0.75868	\$0.75868
Base Year 2024-2025 ⁽¹⁾	Between July 1, 2023 and June 30, 2024	\$0.75868	\$0.75868

- (1) The Base Year is established when a building permit is issued on the property during the fiscal year preceding the fiscal year in which the Annual Special Tax is being levied. Commencing on July 1, 2001, the Annual Base Rate is equal to the greater of 2.00% or the annual percentage change in the Marshall & Swift Class D Wood Frame Index and each year thereafter as set out in the Rate and Method of Apportionment. For FY 2024-25, the percentage change for the Marshall & Swift Class D Wood Frame Index for the eleven-month period ending June 1, 2024, is 0.1703% which is less than the minimum increase of 2.00% and the District estimates that the applicable annual increase for the period ending July 1, 2024, will be 2.00%.
- (2) Once a property is developed its Maximum Special Tax Rate increases 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. 2001-1
Fiscal Year 2024-2025 Proposed Special Tax Rates**

OTHER PROPERTY		
OTHER TAX CATEGORIES:	MAXIMUM SPECIAL TAX RATE ⁽¹⁾ (\$)	PROPOSED SPECIAL TAX RATE (\$)
Undeveloped Property	\$2,042.69 per acre	\$0.00 per acre
Discharged Property	\$0.00	\$0.00
Exempt Property	\$0.00	\$0.00

- (1) Commencing July 1, 2001, the Maximum Special Tax Rate for undeveloped property is equal to the greater of 2.00% or the annual percentage change in the Marshall & Swift Class D Wood Frame Index and each year thereafter as set out in the Rate and Method of Apportionment. For FY 2024-2025, the percentage change for the Marshall & Swift Class D Wood Frame Index for the eleven-month period ending June 1, 2024, is 0.1703% which is less than the minimum increase of 2.00% and the District estimates that the applicable annual increase for the period ending July 1, 2024, will be 2.00%.