

## Attachment A

## RESOLUTION NO. 24-092

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VICTORVILLE, DECLARING ITS INTENTION TO ESTABLISH COMMUNITY FACILITIES DISTRICT NO. 2024-01 OF THE CITY OF VICTORVILLE (MUNICIPAL SERVICES) WITH A FUTURE ANNEXATION AREA AND TO AUTHORIZE THE LEVY OF A SPECIAL TAX ON PROPERTY WITHIN THE DISTRICT TO PAY THE COSTS OF PROVIDING PUBLIC SERVICES

**WHEREAS**, the City of Victorville (the “City”) has received petitions (the “Petitions”) signed by the owners of more than ten percent (10%) of the land within the boundaries of the territory which is proposed for inclusion in a proposed community facilities district which meets the requirements of Sections 53318 and 53319 of the California Government Code; and

**WHEREAS**, the City Council of the City (the “City Council”) desires to adopt this resolution of intention as provided in Section 53321 of the California Government Code to establish a community facilities district consisting of the territory described in Exhibit A attached hereto and incorporated herein by this reference, which the City Council hereby determines shall be known as “Community Facilities District No. 2024-01 of the City of Victorville (Municipal Services)” (“Community Facilities District No. 2024-01” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code (the “Act”) to: (1) finance the services described in Exhibit B attached hereto and incorporated herein by this reference (the “Municipal Services”); and (2) finance the administrative expenses to be incurred in connection with forming and administering the District and financing the Services (the “Services Administrative Expenses”); and

**WHEREAS**, pursuant to Section 53339.3 of the Act, the City Council proposes to designate the remainder of the property outside of the District but within the City as territory proposed for future annexation into the District (the “Future Annexation Area”), with the condition that a parcel or parcels within such Future Annexation Area may be annexed and subjected to the special tax of the District only with the unanimous approval of the owner or owners of the parcel or parcels at the time of annexation or in compliance with other procedures established by the Act; and

**WHEREAS**, the City Council further intends to approve an estimate of the costs of the Municipal Services and the Services Administrative Expenses for the District; and

**WHEREAS**, it is the intention of the City Council to consider financing the Municipal Services and the Services Administrative Expenses through the formation of the District and the levy of a special tax to pay for such Municipal Services and Services Administrative Expenses.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF VICTORVILLE DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:**

**SECTION 1.** Recitals. The above recitals are true and correct and incorporated and made a part of Resolution by this reference, including any definitions contained therein.

**SECTION 2.** Intention. The City Council declares its intention to conduct proceedings pursuant to the Act for the establishment of the District. It is proposed that the boundaries of the community facilities district shall be the legal boundaries as described in Exhibit A hereto, which boundaries shall, upon recordation of the boundary map for the District, include the entirety of any parcel initially subject to taxation by the District, and as depicted on the map of the proposed District which is on file with the City Clerk. The City Clerk is hereby directed to sign the original map of the District and record it with all proper endorsements thereon with the County Recorder of the County of San Bernardino within 15 days after the adoption of this resolution, all as required by Section 3111 of the California Streets and Highways Code.

**SECTION 3.** Future Annexation Area. The City Council further proposes to designate the Future Annexation Area as property proposed for annexation into the District in the future, with the condition that a parcel or parcels within such Future Annexation Area may be annexed to the District and subject to taxation by the District only with the unanimous approval of the owner or owners of such parcel or parcels at the time that such parcel or parcels are annexed to the District. Property within the Future Annexation Area may be annexed into the District with Maximum Special Tax rates (as defined in the rate and method of apportionment attached as Exhibit C hereto (the "Rate and Method")) designated by the District and unanimously approved by the property owners.

**SECTION 4.** Name of the Community Facilities District. The name of the proposed community facilities district shall be "Community Facilities District No. 2024-01 of the City of Victorville (Municipal Services)."

**SECTION 5.** Types of Services to be Financed. The Municipal Services proposed to be provided for the benefit of the District are public services as defined in the Act, and the City Council finds and determines that the Municipal Services to be financed are in addition to those provided in the territory of the District, including the Future Annexation Area, at the present time and do not supplant services already available within the territory of the District and the Future Annexation Area at the present time. The City Council hereby finds and determines that the description of the Municipal Services herein is sufficiently informative to allow taxpayers within the proposed District, including the Future Annexation Area, to understand what the funds of the District may be used to finance. The Services Administrative Expenses expected to be incurred include the costs of planning the Municipal Services, the costs of forming the District, the cost of levying and collecting a special tax within the proposed District, and the cost of administration.

**SECTION 6.** Special Taxes. Except where funds are otherwise available, it is the intention of the City Council to levy annually in accordance with the procedures contained

in the Act a separate special tax, secured by recordation of a continuing lien against all nonexempt real property in the District, sufficient to pay for the Municipal Services and the Services Administrative Expenses. Notwithstanding the foregoing, the District shall not record a special tax lien on property within the Future Annexation Area until the owner or owners of the parcel or parcels thereof have given their unanimous approval of the parcel's or parcels' annexation to the District. The Rate and Method and manner of collection of the special taxes are described in detail in Exhibit C, which is attached hereto and incorporated herein by this reference. Exhibit C allows each landowner within the District to estimate the maximum amount that may be levied against each parcel.

The special taxes for Municipal Services may be increased based on the Consumer Price Index (as defined in the Rate and Method) to the extent permitted in the Rate and Method. The special tax for Municipal Services may be levied for such period as the Municipal Services are needed, as further described in Exhibit C hereto, provided that under no circumstances will such special tax be increased with respect to residential property as a consequence of delinquency or default by the owner of any other parcel or parcels within the District by more than ten percent (10%).

The special taxes are based on the expected demand for Municipal Services that the development of each parcel of real property within the proposed District will place on the City. The City Council hereby determines that the proposed Municipal Services are necessary to meet the increased demands and needs placed upon the City to provide such services as a result of development within the boundaries of the District. The City Council hereby determines the Rate and Method set forth in Exhibit C to be reasonable. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act, and such special taxes are not on or based upon the value or ownership of real property.

**SECTION 7. Public Hearing.** A public hearing (the "Hearing") will be held by the City Council to consider the formation of proposed Community Facilities District No. 2024-01 and the proposed Rate and Method of the special taxes needed to finance the Services and the Services Administrative Expenses. The Hearing shall be held on November 19, 2024, at 6:00 p.m., or as soon thereafter as the matter may be heard, in the City Council Chambers at 14343 Civic Drive, Victorville, California. Should the City Council determine the District should be formed, a special election will be held to authorize the levy of the special taxes in accordance with the procedures contained in Government Code Section 53326. If held, the proposed voting procedure at the election will be a landowner vote with each landowner who is the owner of record of land within the District (excluding the Future Annexation Area) at the close of the Hearing, or the authorized representative thereof, having one vote for each acre or portion thereof owned within the proposed District. Ballots for the special election may be distributed to the landowners by mail or by personal service.

At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the boundaries of proposed Community Facilities District No. 2024-01, may appear and be heard.

**SECTION 8. Adjustments.** The City Council does not intend to make any adjustment in property taxation pursuant to Sections 53313.6 and 53313.7 of the Act.

**SECTION 9. Report.** Each City officer who is or will be responsible for administering the proposed Community Facilities District No. 2024-01, if it is established, is hereby directed to study the proposed District and, at or before the time of the above-mentioned Hearing, file a report with the City Council containing: (1) a brief description of services by type which will in the officer's opinion be required to adequately meet the needs of the District; (2) the officer's estimate of the cost of providing those services; and (3) the officer's estimate of the fair and reasonable cost of the Services Administrative Expenses to be incurred. Such report(s) shall be available for inspection by the public and shall be made a part of the record of the Hearing to be held pursuant to Section 7 hereof.

**SECTION 10. Advance of Funds.** The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred in creating Community Facilities District No. 2024-01. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by the City Council, with or without interest.

**SECTION 11. Notice.** The City Clerk is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of proposed Community Facilities District No. 2024-01. The City Clerk is further directed to mail a copy of the Notice to each landowner within the boundaries of the District at least 15 days prior to the Hearing. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and landowners in the proposed district and a description of the proposed voting procedure for the election required by the Act. Such publication shall be completed at least seven (7) days prior to the date of the Hearing.

**SECTION 12. Effective Date.** This Resolution shall be effective upon its adoption.

**SECTION 13. Certification.** The City Clerk shall certify to the passage and adoption of this Resolution; shall enter the same in the book of original Resolutions of the City; and shall make a minute of passage and adoption thereof in the records of the proceedings of the City Council, in the minutes of the meeting at which this Resolution is passed and adopted.

**Exhibit A**

**PROPOSED BOUNDARIES  
COMMUNITY FACILITIES DISTRICT NO. 2024-01 OF THE CITY OF VICTORVILLE  
(MUNICIPAL SERVICES)**

**PROPOSED BOUNDARY MAP**

SHEET 1 OF 1

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2024-01 (MUNICIPAL SERVICES), TAX ZONE 01 OF THE CITY OF VICTORVILLE, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF VICTORVILLE AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024, BY ITS RESOLUTION NO. \_\_\_\_\_.

\_\_\_\_\_  
CITY CLERK  
CITY OF VICTORVILLE

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF VICTORVILLE THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

\_\_\_\_\_  
CITY CLERK  
CITY OF VICTORVILLE



**COMMUNITY FACILITIES DISTRICT NO. 2024-01 (MUNICIPAL SERVICES),  
TAX ZONE 01, CITY OF VICTORVILLE  
COUNTY OF SAN BERNARDINO  
STATE OF CALIFORNIA**



**LEGEND**

- PROPOSED CFD BOUNDARY
- - - SURROUNDING CITY BOUNDARIES

**SAN BERNARDINO COUNTY RECORDER'S CERTIFICATE**

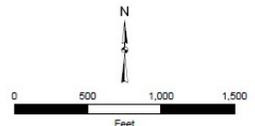
THIS MAP HAS BEEN FILED UNDER DOCUMENT NUMBER \_\_\_\_\_ THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024 AT \_\_\_\_\_ M.

IN BOOK \_\_\_\_\_ OF \_\_\_\_\_ AT PAGE \_\_\_\_\_ AT THE REQUEST OF \_\_\_\_\_ IN THE AMOUNT OF \$ \_\_\_\_\_

CHRIS WILHITE  
ASSESSOR-RECORDER-COUNTY CLERK  
SAN BERNARDINO COUNTY

BY: \_\_\_\_\_  
DEPUTY RECORDER

**APN LIST**  
0473-163-12-0000  
0473-181-27-0000





## Exhibit B

### **TYPES OF SERVICES TO BE FINANCED BY COMMUNITY FACILITIES DISTRICT NO. 2024-01 OF THE CITY OF VICTORVILLE (MUNICIPAL SERVICES)**

The services which may be funded with proceeds of the special tax of CFD No. 2024-01, as provided by Section 53313 of the Act, include the following (collectively, the “Services”):

- I. Operations, maintenance and lighting of parks, parkways, sidewalks, signage, landscaping in public areas, easements or right of way and open space;
- II. flood and storm protection services;
- III. the operation of storm drainage systems;
- IV. maintenance of streets and roadways, traffic signals and street lighting;
- V. graffiti and debris removal from public improvements;
- VI. public safety services including police, fire protection, fire suppression and code enforcement;
- VII. operation of library and recreation programs;
- VIII. operation of future museums and cultural facilities; and
- IX. maintenance and operation of any real property or other tangible property with an estimated useful life of five or more years that is owned by the City of Victorville.

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay “Administrative Expenses” as said term is defined in the Rate and Method of Apportionment and to establish an operating reserve for the costs of services as determined by the CFD Administrator. Capitalized terms used and not defined herein shall have the meanings set forth in the Rate and Method of Apportionment of Special Tax for CFD No. 2024-01.

## Exhibit C

### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2024-01 (MUNICIPAL SERVICES) OF THE CITY OF VICTORVILLE**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Tax A and Special Tax B of Community Facilities District No. 2024-01 (Municipal Services) of the City of Victorville (CFD No. 2024-01). A Special Tax A and Special Tax B shall be levied on and collected in CFD No. 2024-01 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All real property within CFD No. 2024-01, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

#### **A. DEFINITIONS**

**“Acre”** or **“Acreage”** means the land area of an Assessor’s Parcel as shown on any Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

**“Act”** means the Mello-Roos Community Facilities Act of 1982 as amended, being Chapter 2.5 of Part 1, Division 2 of Title 5 of the Government Code of the State of California.

**“Administrative Expenses”** means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2024-01 including, but not limited to: the costs of computing Special Tax A and Special Tax B and preparing the annual collection schedules (whether by the City or designee thereof or both) for Special Tax A and Special Tax B; the costs to the City, CFD No. 2024-01, or any designee thereof associated with fulfilling the CFD No. 2024-01 disclosure requirements; the costs associated with responding to public inquiries regarding Special Tax A and Special Tax B; the costs of the City, CFD No. 2024-01 or any designee thereof related to an appeal of Special Tax A or Special Tax B; and the City's annual administration fees including payment of a proportional share of salaries and benefits of any City employees and City overhead whose duties are related to the administration and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2024-01 for any other administrative purposes of CFD No. 2024-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Administrator”** means the City Manager of the City of Victorville, or his or her designee.

**“Annual Special Tax A”** means for each Assessor’s Parcel, the Special Tax A actually levied in a given Fiscal Year on any Assessor’s Parcel.

**“Annual Special Tax B”** means for each Assessor’s Parcel, the Special Tax B actually levied in a given Fiscal Year on any Assessor’s Parcel.

**“Approved Property”** means all Assessor’s Parcels of Taxable Property: (i) that are included

in a Final Map that was recorded prior to the January 1st of preceding the Fiscal Year in which Special Tax A or Special Tax B is being levied, and (ii) that have not been issued a building permit on or before June 1st preceding the Fiscal Year in which the Special Taxes are to be levied.

**“Assessor’s Parcel”** means a lot or parcel of land that is identifiable by an Assessor’s Parcel Number by the County Assessor of the County of San Bernardino.

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

**“Assessor’s Parcel Number”** means that identification number assigned to a parcel by the County Assessor of the County.

**“Boundary Map”** means a recorded map of the CFD No. 2024-01 which indicates the boundaries of CFD No. 2024-01.

**“Building Square Footage”** or **“BSF”** means the floor area square footage reflected on the original construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Taxable Property after issuance of a building permit for expansion or renovation of such building.

**“Calendar Year”** means the period commencing January 1 of any year and ending the following December 31.

**“CFD”** or **“CFD No. 2024-01”** means the City of Victorville Community Facilities District No. 2024-01 (Municipal Services).

**“City”** has the meaning set forth in the preamble.

**“City Council”** means the City Council of the City of Victorville, acting as the legislative body of CFD No. 2024-01, or its designee.

**“Commercial Property”** means all Assessor’s Parcels of Non-Residential Property for which a Building Permit(s) has been issued by the City which is primarily used for, but not limited to: retail commercial, service commercial, and office commercial activities, as well as large-scale planned shopping districts serving the local and regional area and population, “big box” retailers, motels/hotels, and public assembly uses, or for any other uses that are consistent with commercial land use designation as determined by the City or Administrator.

**“Consumer Price Index”** or **“CPI”** means the index published monthly by the U.S. Department of Labor, Bureau of Labor Statistics for all urban consumers in the Riverside-San Bernardino-Ontario area. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario area.

**“Developed Property”** means all Assessor’s Parcels of Taxable Property that: (i) are included in a Final Map that was recorded prior to January 1st preceding the Fiscal Year in which the Special Taxes are to be levied, and (ii) for which a building permit for new construction has been issued on or prior to June 1 preceding the Fiscal Year in which Special Tax A or Special Tax B is being levied.

**“Exempt Property”** means all Assessors’ Parcels designated as being exempt from Special Tax A or Special Tax B as provided for in Section K.

**“Final Map”** means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code Section 4285 that creates individual lots for which building permits may be issued without further subdivision.

**“Fiscal Year”** means the period from and including July 1<sup>st</sup> of any year to and including the following June 30<sup>th</sup>.

**“Heavy Industrial Property”** means an Assessor’s Parcel of Non-Residential Property for which a Building Permit(s) has been issued for intense industrial activities, such as manufacturing, materials processing, and any related industrial activities that generate significant impacts such as excessive noise, dust, and other nuisances or for any other uses that are consistent with heavy industrial use designation of the Land Use Element of the General Plan as determined by the City or Administrator.

**“Land Use Category”** or **“LUC”** means any of the categories contained in Section B hereof to which an Assessor’s Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor’s Parcel as of May 1 preceding the Fiscal Year in which Special Tax A or Special Tax B is being levied.

**“Light Industrial Property”** means an Assessor’s Parcel of Non-Residential Property for which a Building Permit(s) has been issued for industrial, service-commercial, and related uses including warehousing/distribution, research and development, assembly and light manufacturing, repair facilities, and supporting retail uses either located in industrial and/or business parks or in mixed industrial/business park use areas or for any other uses that are consistent with light industrial use designation of the Land Use Element of the General Plan as determined by the City or Administrator. The main feature of industrial activities in this category is that they do not require any significant site or structure requirements that are so specialized that would limit future use of the structures and/or site by another industrial activity.

**“Maintenance Services”** means the services permitted under the Act and the formation proceedings with respect to CFD No. 2024-01 including, but not limited to, operations, maintenance and lighting of parks, parkways, sidewalks, signage, landscaping in public areas, easements or right of way and open space; flood and storm protection services; the operation of storm drainage systems; maintenance of streets and roadways, traffic signals and street lighting; graffiti and debris removal from public improvements; operation of library and recreation programs; operation of future museums and cultural facilities; and maintenance and operation of any real property or other tangible property with an estimated useful life of five or more years that is owned by the City of Victorville within the boundaries of CFD No. 2024-01 and the City.

**“Maximum Special Tax A”** means for each Assessor’s Parcel of Taxable Property, the maximum Special Tax A, determined in accordance with Section C that can be levied in any given Fiscal Year on such Assessor’s Parcel.

**“Maximum Special Tax B”** means for each Assessor’s Parcel of Taxable Property, the maximum amount of Special Tax B, determined in accordance with Section F that can be

levied in any given Fiscal Year on such Assessor's Parcel.

**"Multifamily Residential Property"** means any Assessor's Parcel of residential property that consists of a building or buildings comprised of attached Residential Units available for rental, but not purchase, by the general public and under common management.

**"Mixed-Use 1 Property"** means all Assessor's Parcels of Residential or Non-Residential Property for which a Building Permit(s) has been issued by the City which is primarily used for, but not limited to: mixed use, stand-alone commercial, and stand-alone residential with a density of 1 to 15 dwelling units per acre for residential and a FAR of 0.5 for non-residential, or for any other uses that are consistent with a Mixed-Use 1 land use designation of the Land Use Element of the General Plan as determined by the City or Administrator.

**"Mixed-Use 2 Property"** means all Assessor's Parcels of Residential or Non-Residential Property for which a Building Permit(s) has been issued by the City which is primarily used for, but not limited to: mixed use, stand-alone commercial, and stand-alone residential with a density of 15.1 to 30 dwelling units per acre for residential and a FAR of 1.0 for non-residential, or for any other uses that are consistent with a Mixed-Use 2 land use designation of the Land Use Element of the General Plan as determined by the City or Administrator

**"Non-Residential Property"** means all Assessor's Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor's Parcel is Non-Residential Property.

**"Other Non-Residential Property"** means an Assessor's Parcel of Non-Residential Property that is not classified as Commercial Property, Mixed-Use 1 Property, Mixed-Use 2 Property, Public Institution Property, Light Industrial Property or Heavy Industrial Property.

**"Proportionately"** means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax A or Special Tax B levy to the Maximum Special Tax A or Maximum Special Tax B is the same for all Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax A or Special Tax B levy to the Maximum Special Tax A or Maximum Special Tax B is the same for all Parcels of Approved Property, and (iii) Undeveloped Property that the ratio of the actual Special Tax Levy A or Special Tax Levy B per acre to the Maximum Special Tax A or Maximum Special Tax B per acre is the same for all Parcels of Undeveloped Property.

**"Public Institution Property"** means all Assessor's Parcels of Residential or Non-Residential Property for which a Building Permit(s) has been issued by the City which is primarily used for, but not limited to: land uses and activities that are predominately used for public purposes or owned or operated by a public entity. Activities within this category include city and county buildings, public and private schools, colleges, and public utilities and city yards, or for any other uses that are consistent with a Public Institution Property land use designation of the Land Use Element of the General Plan as determined by the City or Administrator.

**"Public Safety Services"** means the services permitted under the Act including, without limitation, police, fire, and code enforcement services and protections, ambulance, and paramedic services provided within the boundaries of CFD No. 2024-01 and the City.

**"Residential Property"** means all Assessor's Parcels of Taxable Property upon which completed Residential Units have been constructed or for which building permits have been

or may be issued for purposes of constructing one or more Residential Units.

**“Residential Unit”** or **“R/U”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**“Single Family Residential Property”** means any residential property that consists of a building comprised of attached or detached residential units available for purchase or rent by the general public.

**“Special Tax(es)”** means, individually and collectively, Special Tax A and Special Tax B authorized to be levied within CFD No. 2024-01 pursuant to the Act to fund the Special Tax A Requirement and the Special Tax B Requirement.

**“Special Tax A”** means the special tax authorized to be levied on Taxable Property within CFD No. 2024-01 pursuant to the Act to fund the Special Tax A Requirement.

**“Special Tax B”** means the special tax authorized to be levied on Taxable Property within CFD No. 2024-01 pursuant to the Act to fund the Special Tax B Requirement.

**“Special Tax A Requirement”** means the amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2024-01 for Public Safety Services in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Public Safety Services, (ii) amount necessary to fund an operating reserve for the costs of Public Safety Services as determined by the Administrator, and (iii) Administrative Expenses (apportioned between Special Tax A, and Special Tax B), less (iv) a credit in an amount equal to the Operating Fund Balance for Public Safety Services. Under no circumstances shall the Special Tax A Requirement include funds for Bonds.

**“Special Tax B Requirement”** means the amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2024-01 for Maintenance Services in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the (i) direct costs for Maintenance Services, (ii) amount necessary to fund an operating reserve for the costs of Maintenance Services as determined by the Administrator, and (iii) Administrative Expenses (apportioned between Special Tax A, and Special Tax B), less (iv) a credit in an amount equal to the Operating Fund Balance for Maintenance Services. Under no circumstances shall the Special Tax B Requirement include funds for Bonds.

**“Taxable Property”** means all Assessor’s Parcels within CFD No. 2024-01, which are not Exempt Property.

**“Taxable Unit”** means a Residential Unit, Building Square Footage, or an Acre.

**“Tax Zone”** means a mutually exclusive geographic area, within which particular Special Tax B rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax B. Appendix A identifies the Tax Zone in CFD No. 2024-01 at formation; additional Tax Zones may be created when property is annexed into the CFD.

**“Tax Zone 1”** means the specific geographic area identified on the CFD Boundary Map as Tax Zone 1.

**“Tract(s)”** means an area of land within a subdivision identified by a particular tract number on a Final Map approved for the subdivision.

“Undeveloped Property” means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, beginning with Fiscal Year 2025-26, each Assessor’s Parcel within CFD No. 2024-01 shall be classified as Taxable Property or Exempt Property. In addition, each Assessor’s Parcel of Taxable Property shall be further classified as Developed Property or Undeveloped Property. In addition, each Assessor’s Parcel of Developed Property shall further be classified as Single Family Residential Property, Multifamily Residential Property, Commercial Property, Mixed-Use 1 Property, Mixed-Use 2 Property, Public Institution Property, Light Industrial Property, Heavy Industrial Property or Other Non-Residential Property.

**C. MAXIMUM SPECIAL TAX A**

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor’s Parcel of Developed Property for each Land Use Type is shown in Table 1 below:

**TABLE 1  
MAXIMUM SPECIAL TAX A RATES  
DEVELOPED PROPERTY**

Land Use Category	Rate
Single Family Residential Property	\$525.35 per Taxable Unit
Multifamily Residential Property	\$394.00 per Taxable Unit
Commercial Property	\$0.058 per BSF
Mixed-Use 1 Property	\$0.049 per BSF
Mixed-Use 2 Property	\$0.040 per BSF
Public Institution Property	\$0.012 per BSF
Light Industrial Property	\$0.029 per BSF
Heavy Industrial Property	\$0.012 per BSF
Other Non-Residential Property	\$0.042 per BSF

(ii) Increase in the Maximum Special Tax

On July 1 of each year, commencing July 1, 2026, the Maximum Special Tax A for Developed Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the Calendar Year ending in December of the prior Fiscal Year or (ii) five percent (5%).

b. Multiple Land Use Categories

In some instances, an Assessor’s Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax that can be levied on an Assessor’s Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Types located on that Assessor’s Parcel.

c. Approved Property

No Special Tax A shall be levied on Approved Property.

d. Undeveloped Property

No Special Tax A shall be levied on Undeveloped Property.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX A**

Commencing with Fiscal Year 2025-26 and for each following Fiscal Year, the City shall levy Special Tax A at up to 100% of the applicable Maximum Special Tax A, Proportionately on each Assessor's Parcel of Developed Property until the amount of Special Tax A equals the Special Tax A Requirement.

**E. PREPAYMENT OF SPECIAL TAX A**

Special Tax A cannot be prepaid.

**F. MAXIMUM SPECIAL TAX B**

For purposes of determining the applicable Maximum Special Tax B for Assessor's Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor's Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. For Parcels of Undeveloped Property zoned for development of single family attached or multifamily units, the number of Residential Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan, or by assigning the maximum allowable units permitted based on the underlying zoning for the Parcel. Once a single family attached or multifamily building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax B levied against the Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax B per Residential Unit identified for the Tract in Table 2 below or as included in Appendix A as each Annexation occurs.

For purposes of determining the applicable Maximum Special Tax B for Assessor's Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor's Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor's Parcels, the Special Tax levied against the Parcel in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax B per Taxable Unit identified for the Tax Zone in Table 2 below or as included in Appendix A as each Annexation occurs.

a. Developed Property

(i) Maximum Special Tax B

The Maximum Special Tax B for each Assessor's Parcel of Taxable Property is shown in Table 2 is shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2024-01, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax for Fiscal Year 2025-2026

within Tax Zone 1 is identified in Table 2 below:

**TABLE 2  
MAXIMUM SPECIAL TAX B RATES  
DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B</b>
1	14525	Single Family Residential Property	R/U	\$165.47
1	14525	Multifamily Residential Property	R/U	\$165.47
1	14525	Non-Residential Property	Acre	\$1,311.46

(ii) Increase in the Maximum Special Tax

On July 1 of each year, commencing on July 1, 2026, the Maximum Special Tax B for Developed Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the Calendar Year ending in December for the prior Fiscal Year or (ii) five percent (5%).

(iii) Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax B that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax B that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax B for each Assessor's Parcel of Taxable Property is shown in Table 3 shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2024-01, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B for Fiscal Year 2025-2026 within the Tax Zone is identified in Table 3 below:

**TABLE 3  
MAXIMUM SPECIAL B TAX RATES  
APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B</b>
1	14525	Single Family Residential Property	R/U	\$165.47
1	14525	Multifamily Residential Property	R/U	\$165.47
1	14525	Non-Residential Property	Acre	\$1,311.46

On each July 1, commencing on July 1, 2026 the Maximum Special Tax B for Approved

Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the Calendar Year ending in December for the prior Fiscal Year or (ii) five percent (5%).

c. Undeveloped Property

The Maximum Special Tax B for each Assessor’s Parcel of Taxable Property is shown in Table 4 shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2024-01, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B for Fiscal Year 2025-2026 within the Tax Zone is identified in Table 4 below:

**TABLE 4  
MAXIMUM SPECIAL TAX B RATES  
UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Tracts</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax B</b>
1	14525	Acre	\$1,311.46

(i) Increase in the Maximum Special Tax

On July 1 of each year, commencing on July 1, 2026 the Maximum Special Tax B for Developed Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the Calendar Year ending in December for the prior Fiscal Year or (ii) five percent (5%).

**G. METHOD OF APPORTIONMENT OF SPECIAL TAX B**

Commencing with Fiscal Year 2025-26 and for each following Fiscal Year, the City Council shall determine the Special Tax B Requirement and shall levy the Special Tax B on all Assessor’s Parcels of Taxable Property until the aggregate amount of Special Tax B equals the Special Tax B Requirement. The Special Tax B shall be levied for each Fiscal Year as follows:

First: The Special Tax B shall be levied Proportionately on all Assessor’s Parcels of Developed Property up to 100% of the applicable Maximum Special Tax B to satisfy the Special Tax B Requirement;

Second: If additional moneys are needed to satisfy the Special Tax B Requirement after the first step has been completed, the Special Tax B shall be levied Proportionately on each Parcel of Approved Property at up to 100% of the Maximum Special Tax B for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax B Requirement after the first two steps has been completed, the Special Tax B shall be levied Proportionately on all Assessor’s Parcels of Undeveloped Property up to 100% of the Maximum Special Tax B for Undeveloped Property.

**H. PREPAYMENT OF SPECIAL TAX B**

Special Tax B cannot be prepaid.

**I. FUTURE ANNEXATIONS**

It is anticipated that additional properties will be annexed to CFD No. 2024-01 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Maintenance Services. Based on this analysis, the property to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned to the appropriate Maximum Special Tax rate(s) for the Tax Zone when annexed and included in Appendix A.

**J. TERMINATION OF SPECIAL TAX A AND SPECIAL TAX B**

Special Tax A shall be levied as long as needed to meet the Special Tax A Requirement as determined at the sole discretion of the City Council. Special Tax B shall be levied as long as needed to meet the Special Tax B Requirement as determined at the sole discretion of the City Council.

**K. EXEMPTIONS**

The City shall classify as Exempt Property within CFD No. 2024-01, any Assessor's Parcel in any of the following categories; (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) Assessor's Parcels which are privately owned but are encumbered by or restricted solely for public uses; or (iv) any Assessor's Parcel which is in use in the performance of a public function as determined by the Administrator.

**L. APPEALS**

Any property owner claiming that the amount or application of the Special Tax A or the Special Tax B are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax A or Special Tax B that is disputed. A representative(s) of CFD No. 2024-01 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax A or the Special Tax B, and rule on the appeal. If the representative's decision requires that the Special Tax A or Special Tax B for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax A or Special Tax B on that Assessor's Parcel in the subsequent Fiscal Year(s).

**M. MANNER OF COLLECTION**

The Special Tax A or Special Tax B shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2024-01 may collect the Special Tax A or Special Tax B at a different time or in a different manner if necessary to meet its financial obligations.

**APPENDIX A**

**CITY OF VICTORVILLE  
COMMUNITY FACILITIES DISTRICT NO. 2024-01 (MUNICIPAL SERVICES)**

**MAXIMUM SPECIAL TAX B ASSIGNED TO EACH TAX ZONE OF DEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Year Included</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
1	2025	14525	Single Family Residential	R/U	\$165.47
1	2025	14525	Multifamily Residential Property	R/U	\$165.47
1	2025	14525	Non-Residential Property	Acre	\$1,311.46

**MAXIMUM SPECIAL TAX B ASSIGNED TO EACH TAX ZONE OF APPROVED PROPERTY**

<b>Tax Zone</b>	<b>Year Included</b>	<b>Tract</b>	<b>Land Use Category</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
1	2025	14525	Single Family Residential	R/U	\$165.47
1	2025	14525	Multifamily Residential Property	R/U	\$165.47
1	2025	14525	Non-Residential Property	Acre	\$1,311.46

**MAXIMUM SPECIAL TAX B ASSIGNED TO EACH TAX ZONE OF UNDEVELOPED PROPERTY**

<b>Tax Zone</b>	<b>Year Included</b>	<b>Tract</b>	<b>Taxable Unit</b>	<b>Maximum Special Tax</b>
1	2025	14525	Acre	\$1,311.46

**ESCALATION OF MAXIMUM SPECIAL TAX B**

On July 1 of each year, commencing on July 1, 2026, the Maximum Special Tax B for Developed, Approved and Undeveloped Property for the prior Fiscal Year shall be adjusted by the greater of (i) an amount equal to the percentage change in the Consumer Price Index for the Calendar Year ending in December for the prior Fiscal Year or (ii) five percent (5%).