

**RESOLUTION NO. 2024-163**

**RESOLUTION OF THE MAYOR AND CITY COUNCIL OF  
THE CITY OF SAN BERNARDINO, CALIFORNIA,  
LEVYING SPECIAL TAXES TO BE COLLECTED DURING  
FISCAL YEAR 2024-25 TO PAY FOR FACILITIES OR TO  
PAY PRINCIPAL AND INTEREST ON BONDS AND  
ADMINISTRATIVE EXPENSES WITHIN COMMUNITY  
FACILITIES DISTRICT NO. 2022-2 (PALM) OF THE CITY  
OF SAN BERNARDINO**

**WHEREAS**, it is necessary that the City Council of the City of San Bernardino (the City Council”) levy special taxes pursuant to Section 53340 of the Government Code for the payment of facilities or to pay principal of and interest on bonds within Community Facilities District No. 2022-2 (Palm) of the City of San Bernardino, County of San Bernardino, State of California (the “District”), and for the payment of administrative expenses incurred in connection with the levy and collection of said special taxes; and

**WHEREAS**, pursuant to Section 53340 of the Government Code, the City Council may by resolution provide for the levy of special taxes on parcels of taxable property in the District at a rate provided by ordinance or at a lower rate; and

**WHEREAS**, the City Council has previously levied special taxes on parcels of taxable property in the District by ordinance, including Ordinance No. MC-1598, adopted on November 2, 2022; and

**WHEREAS**, the special taxes will be levied for fiscal year 2024-25 on all parcels in each category of developed property in the District on the same basis and at the same rate to pay for facilities or to pay principal and interest on bonds and for the payment of administrative expenses incurred in connection with the levy and collection of said special taxes; and

**WHEREAS**, the rates of the special taxes that will be levied on such parcels for fiscal year 2024-25 will not exceed the rates of the special taxes that have previously been levied by ordinance;

**BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SAN BERNARDINO AS FOLLOWS:**

**SECTION 1. Findings.** The City Council finds that the above recitals are true and correct and are incorporated herein by this reference.

**SECTION 2. Levy of Special Taxes.** Special taxes shall be and are hereby levied for the 2024-25 fiscal year on all parcels of real property within the District which are subject to taxation, which are identified in Exhibit “A” attached hereto. Pursuant to Section 53340 of the Government Code, such special taxes shall be collected in the same manner as ordinary ad valorem property

taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

**SECTION 3. CEQA.** The Mayor and City Council finds this Resolution is not subject to the California Environmental Quality Act (CEQA) in that the activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty, as in this case, that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.

**SECTION 4. Severability.** If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

**SECTION 5. Transmittal to County.** The City Clerk shall immediately following adoption of this resolution transmit a copy hereof to the County Auditor of the County of San Bernardino together with a request that the special taxes as levied hereby be collected on the tax bills for the parcels identified in Exhibit “A” hereto, along with the ordinary ad valorem property taxes to be levied on and collected from the owners of said parcels.

**SECTION 6. Effective Date.** This Resolution shall become effective immediately.

**APPROVED** and **ADOPTED** by the City Council and signed by the Mayor and attested by the City Clerk this 17th day of July, 2024.

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Helen Tran, Mayor  
City of San Bernardino

Attest:

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Genoveva Rocha, CMC, City Clerk

Approved as to form:

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Sonia R. Carvalho, City Attorney

CERTIFICATION

STATE OF CALIFORNIA )  
COUNTY OF SAN BERNARDINO ) ss  
CITY OF SAN BERNARDINO )

I, Genoveva Rocha, CMC, City Clerk, hereby certify that the attached is a true copy of Resolution No. 2024-163 adopted at a regular meeting held on the 17th day of July, 2024 by the following vote:

<u>Council Members:</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
SANCHEZ	_____	_____	_____	_____
IBARRA	_____	_____	_____	_____
FIGUEROA	_____	_____	_____	_____
SHORETT	_____	_____	_____	_____
REYNOSO	_____	_____	_____	_____
CALVIN	_____	_____	_____	_____
ALEXANDER	_____	_____	_____	_____

WITNESS my hand and official seal of the City of San Bernardino this \_\_\_\_ day of July, 2024.

\_\_\_\_\_  
Genoveva Rocha, CMC, City Clerk