

**RESOLUTION NO. 2026-031**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHINO, CALIFORNIA, DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2020-1 OF THE CITY OF CHINO (SERVICES) AND ADOPTING MAP OF AREA PROPOSED TO BE ANNEXED THERETO (ANNEXATION NO. 4)**

**WHEREAS**, on September 1, 2020, the City Council of the City of Chino (the “City Council”) adopted Resolution No. 2020-053 (the “Resolution of Formation”) to form Community Facilities District No. 2020-1 of the City of Chino (Services) (the “Community Facilities District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, comprising Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Act”), and the Community Facilities District has been established for the purpose of levying special taxes on parcels of taxable property therein for the purpose of providing certain services which are necessary to meet increased demands placed upon the City of Chino (the “City”) as a result of the development of said real property; and

**WHEREAS**, the City has received a petition from BCT Corporate Center, LLC, a Delaware limited liability company (the “Owner”), the owner and developer of the territory described in Exhibit A attached hereto (the “Proposed Annexation Area”), requesting that such property be annexed to the Community Facilities District, and agreeing to the annual levy of special taxes on such property sufficient to pay the costs of such services and costs incidental thereto; and

**WHEREAS**, the City Council, acting as the legislative body of the Community Facilities District, is authorized by Article 3.5 of the Act to annex territory to the Community Facilities District by complying with the procedures set forth in said Article 3.5 of the Act;

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF CHINO AS FOLLOWS:**

Section 1. Intention. The City Council declares its intention to conduct proceedings pursuant to said Article 3.5 of the Act for the annexation to the Community Facilities District of the Proposed Annexation Area. The City Council determines that the public convenience and necessity require that such Proposed Annexation Area be annexed to the Community Facilities District.

Section 2. Name of the Community Facilities District. The name of the existing Community Facilities District is Community Facilities District No. 2020-1 of the City of Chino (Services), County of San Bernardino, State of California.

Section 3. Description of Territory Proposed To Be Annexed; Annexation Map. The territory which is included in the Community Facilities District is described on the Map of the Community Facilities District recorded on August 18, 2020 in Book 89 of Maps of Assessment and Community Facilities Districts, pages 32, as Instrument No. 2020-0290615 of the official records of the County of San Bernardino. The Proposed Annexation Area proposed to be annexed to the Community Facilities District is described in Exhibit A attached hereto and by this reference made a part hereof. Such Proposed Annexation Area is also shown and described on the map thereof entitled “Boundaries – Potential Annexation Area, Community Facilities District No. 2020-1 (Services), City of Chino, County of San Bernardino, State of California,” which was recorded on August 18, 2020 in Book 89 of Maps of Assessment and Community Facilities

Districts, pages 33, as Instrument No. 2020-0290615 of the official records of the County of San Bernardino. (the "Annexation Map").

Section 4. Types of Services; Incidental Expenses; Plan for Providing Services. The services to be provided and financed by the Community Facilities District (the "Services") consist of services permitted under the Act and described in Exhibit A to Resolution No. 2020-053 of the City Council adopted on September 1, 2020 (the "Resolution of Formation"), including, without limitation, maintenance of parks, parkways, park lighting, 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; public safety services including police, fire protection and fire suppression; 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 Chino. 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 and to establish an operating reserve for the costs of services as determined by the CFD Administrator. The Community Facilities District shall also finance costs associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such services and costs otherwise incurred in order to carry out its authorized purposes. The services described above shall be provided, as needed, throughout the Community Facilities District and the Proposed Annexation Area for the benefit of all owners of property and residents of the Community Facilities District and the Proposed Annexation Area, and any other territory annexed thereto. All owners of taxable parcels of property within the Community Facilities District and the Proposed Annexation Area shall pay special taxes at the same rate to finance the annual cost of providing such services in accordance with the Rate and Method of Apportionment attached hereto as Exhibit C.

Section 5. Special Taxes. Except where funds are otherwise available, special taxes sufficient to pay the costs of the services described in Section 4 above and the annual administrative expenses of the Community Facilities District in determining, apportioning, levying and collecting such special taxes, shall be annually levied within the Proposed Annexation Area. Pursuant to Section 53340 of the Act, the 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. However, under no circumstances shall the special tax levied against any parcel subject to the levy of the special tax be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the Community Facilities District by more than ten (10) percent. The rates and method of apportionment of said special taxes shall be as set forth in Exhibit C attached hereto and by this reference made a part hereof. The rate of special tax to be levied on property within the Proposed Annexation Area in any fiscal year to pay the cost of the services described in Section 4 above shall be equal to the rate of special tax which will be levied on all other property within the Community Facilities District to pay the cost of such services in such fiscal year.

Section 6. Adoption of Annexation Map. Pursuant to Section 3110.5 of the California Streets and Highways Code, the City Council adopts the Annexation Map as the map of the Proposed Annexation Area to the Community Facilities District. Pursuant to Section 3111 of said Code, the Clerk of the City (the "City Clerk") shall file the original of the Annexation Map in her office and shall file a copy of the Annexation Map with the County Recorder of the County of San Bernardino no later than 15 days following the adoption of this resolution.

PASSED AND ADOPTED by the City Council at a regular meeting held on the 19<sup>TH</sup> day of May 2026.

CITY COUNCIL OF THE CITY OF CHINO

By: \_\_\_\_\_  
Eunice M. Ulloa  
Mayor of the City of Chino

ATTEST:

\_\_\_\_\_  
Natalie Gonzaga  
City Clerk of the City of Chino

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

I, Natalie Gonzaga, City Clerk of the City of Chino, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Chino at a regular meeting held on the 19th day of May 2026, by the following votes:

AYES:            COUNCIL MEMBERS

NOES:            COUNCIL MEMBERS

ABSENT:          COUNCIL MEMBERS

\_\_\_\_\_  
NATALIE GONZAGA, CITY CLERK

Attachments: Exhibits A, B and C

**EXHIBIT A**

**DESCRIPTION OF THE PROPOSED ANNEXATION AREA**

The property in the City of Chino, County of San Bernardino, California, identified by the San Bernardino County Assessor as Assessor's Parcel Nos.:

<i>APN NUMBERS</i>	<i>APPROXIMATE ACREAGE</i>
1025-211-29-0-000	4.12 acres

## EXHIBIT B

### DESCRIPTION OF PUBLIC FACILITIES AND SERVICES

#### TYPES OF PUBLIC FACILITIES

No Public Facilities are proposed to be funded by Community Facilities District No. 2020-1.

#### TYPES OF SERVICES

The services which may be funded with proceeds of the special tax of CFD No. 2020-1, as provided by Section 53313 of the Act, include the following (collectively, the "Services"):

- (i) maintenance of parks, parkways, park lighting, 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 and fire suppression;
- (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 Chino.

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. 2020-1.

## EXHIBIT C

### RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 2020-1 (SERVICES) OF THE CITY OF CHINO

The following sets forth the Rate and Method of Apportionment for the levy and collection of Annual Special Tax in the City of Chino ("City") Community Facilities District No. 2020-1 (Services) ("CFD No. 2020-1"). An Annual Special Tax shall be levied on and collected in CFD No. 2020-1 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All the real property within CFD No. 2020-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

#### SECTION A DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Acre or Acreage"** means the land area of an Assessor's Parcel as shown on an 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 land area is not shown on the applicable Final Map, the land area shall be calculated by the City Engineer.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2020-1: the costs of computing the amount of Special Tax to be levied and preparing the Annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting Special Tax (whether by the City or otherwise); the costs to the City, CFD No. 2020-1 or any designee thereof of complying with City or obligated persons annual reporting requirements associated with applicable federal and state laws and of the Act; the costs associated with responding to public inquiries regarding Special Tax; the costs associated with the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2020-1 for any other administrative purposes, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Tax payments.

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

**"Apartment Property"** means all Assessor's Parcels of Residential Property on which one or more Apartment Units are constructed. In cases where an Apartment Unit has been included in its own Assessor's Parcel through the recordation of a condominium map or similar instrument that creates individual lots for which building permits may be issued without further subdivision, each Assessor's Parcel associated with an individual lot created will be classified as Apartment Property and taxed accordingly, unless a Builder Notice has been filed with the City, in which case, each Assessor's Parcel associated with an individual lot created will be classified as Single

Family Property and taxed accordingly.

**“Apartment Unit”** means a dwelling unit within a building comprised of attached residential units available for rental by the general public, not for sale to an end user, and under common management.

**“Approved Property”** means all Assessor’s Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the March 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) that have not been issued a building permit on or before March 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Assessor’s Parcel”** means a lot or parcel of land designated on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number within the boundaries of CFD No. 2020-1.

**“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 number assigned to an Assessor’s Parcel by the County for purposes of identification.

**“Builder Notice”** means a certified written notice to the Finance Director of the City filed by the owner of the Assessor’s Parcels within a Final Map at or prior to the time the Final Map is recorded stating that residential uses, other than Apartment Units, are planned to be constructed within such Final Map area.

**“Building Square Footage” or “BSF”** means the square footage of assessable internal living space, exclusive of garages or other structures not used as living space, as determined by reference to the building permit application for such Assessor’s Parcel and subject to verification by City Staff.

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

**“CFD Administrator”** means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**“CFD No. 2020-1”** means Community Facilities District No. 2020-1 established by the City under the Act.

**“City Council”** means the City Council of the City of Chino, acting as the Legislative Body of CFD No. 2020-1, or its designee.

**“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 CFD Administrator that is reasonably comparable to the Consumer Price Index for the Riverside-San Bernardino-Ontario.

**“County”** means the County of San Bernardino, California.

**“Developed Property”** means all Assessor’s Parcels of Taxable Property that: (i) are included in a Final Map that was recorded prior to January 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied, and (ii) a building permit was issued on or before March 1<sup>st</sup> preceding the Fiscal Year in which the Special Tax is being levied.

**“Exempt Property”** means all Assessor’s Parcels designated as being exempt from Special Tax as provided for in Section G.

**“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 1352 that creates individual lots for which building permits may be issued without further subdivision.

**“Fiscal Year”** means the period commencing July 1 of any year and ending the following June 30.

**“Maximum Special Tax”** means the Maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2020-1 within in any Fiscal Year on any Assessor’s Parcel.

**“Non-Residential Property”** means all Assessor’s Parcels of Developed Property for which a building permit was issued for any type of non-residential use.

**“Proportionately,”** in the case of Special Tax, means that the ratio of the Annual Special Tax levy to the applicable Maximum Special Tax is equal for all applicable Assessor’s Parcels.

**“Residential Property”** means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

**“Services”** means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, maintenance of parks, parkways and open space; flood and storm protection services; the operation of storm drainage systems; and public safety services. All of the services financed must be provided within the boundaries of or for the benefit of CFD No. 2020-1.

**“Single Family Property”** means all Assessor’s Parcels of Residential Property other than Apartment Property.

**“Single Family Unit”** means a dwelling unit other than an Apartment Unit.

**“Special Tax”** means any of the special taxes authorized to be levied within CFD No. 2020-1 pursuant to the Act to fund the Special Tax Requirement.

**“Special Tax Requirement”** means that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2020-1 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for (i) Services, and (ii) Administrative Expenses. Under no circumstances shall the Special Tax Requirement include funds for Bonds.

“**Taxable Property**” means all Assessor’s Parcels within CFD No. 2020-1, which are not Exempt Property.

“**Undeveloped Property**” means all Assessor’s Parcels of Taxable Property which are not Developed Property or Approved Property.

**SECTION B  
CLASSIFICATION OF ASSESSOR’S PARCELS**

Each Fiscal Year, beginning with Fiscal Year 2020-21, each Assessor’s Parcel within CFD No. 2020-1 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, Approved Property, or Undeveloped Property. In addition, each Assessor’s Parcel of Developed Property shall further be classified as Residential Property or Non-Residential Property. Lastly, each Assessor’s Parcel of Residential Property shall further be classified as Single Family Property or Apartment Property, and the Building Square Footage of each Single Family Unit or Apartment Unit within each such Assessor’s Parcel shall be determined.

**SECTION C  
MAXIMUM SPECIAL TAX**

**1. Developed Property**

**Maximum Special Tax**

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

On each July 1, commencing July 1, 2021, the Maximum Special Tax for the prior Fiscal Year shall be increased by (i) an amount equal to the percentage change increase in the Consumer Price Index for the twelve month period ending in March of the prior Fiscal Year.

**TABLE 1**

**Maximum Special Tax for Developed Property**

<b>Land Use Type</b>	<b>Building Square Footage</b>	<b>Rate</b>
Single Family Unit	Less than 1,050	\$223 per Unit
Single Family Unit	1,050 – 1,199	\$242 per Unit
Single Family Unit	1,200 – 1,349	\$261 per Unit
Single Family Unit	1,350 – 1,499	\$280 per Unit
Single Family Unit	1,500 – 1,649	\$299 per Unit
Single Family Unit	1,650 – 1,799	\$319 per Unit
Single Family Unit	1,800 – 1,949	\$339 per Unit
Single Family Unit	1,950 – 2,099	\$359 per Unit
Single Family Unit	2,100 – 2,249	\$379 per Unit
Single Family Unit	2,250 – 2,399	\$399 per Unit
Single Family Unit	2,400 – 2,549	\$419 per Unit
Single Family Unit	2,550 – 2,699	\$439 per Unit
Single Family Unit	2,700 – 2,849	\$459 per Unit
Single Family Unit	2,850 – 2,999	\$479 per Unit
Single Family Unit	3,000 – 3,149	\$499 per Unit
Single Family Unit	3,150 – 3,299	\$519 per Unit
Single Family Unit	3,300 – 3,449	\$540 per Unit
Single Family Unit	3,450 – 3,599	\$561 per Unit
Single Family Unit	3,600 – 3,749	\$582 per Unit
Single Family Unit	3,750 or Greater	\$603 per Unit
Apartment Unit	Less than 850	\$ 108 per Unit
Apartment Unit	850 - 1,049	\$ 123 per Unit
Apartment Unit	1,050 or greater	\$ 138 per Unit
Non-Residential Property	N/A	\$ 1,450 per Acre

**2. Approved Property and Undeveloped Property**

No Special Tax shall be levied on Approved Property and Undeveloped Property.

**SECTION D  
METHOD OF APPORTIONMENT OF THE MAXIMUM SPECIAL TAX**

Commencing with Fiscal Year 2020-21 and for each following Fiscal Year, the City shall levy the Special Tax at up to 100% of the applicable Maximum Special Tax, Proportionately on each Assessor’s Parcel of Developed Property until the amount of Special Tax equals the Special Tax Requirement.

**SECTION E  
PREPAYMENT OF ANNUAL SPECIAL TAX**

The Special Tax cannot be prepaid.

**SECTION F  
TERM OF SPECIAL TAX**

For each Fiscal Year, the Special Tax shall be levied in perpetuity as long as the Services are being provided.

**SECTION G**

## **EXEMPTIONS**

The City shall classify Exempt Property within as (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by the State of California, Federal or other local governments, including school districts, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels which are privately owned and are encumbered by or restricted solely for public uses or classified as Agricultural Buffer Property, or (vi) other types of public uses determined by the City Council.

## **SECTION H APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the City Council not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 2020-1 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, and rule on the appeal. If the representative's decision requires that the Special Tax 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 Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

## **SECTION I MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2020-1 may collect the Annual Special Tax at a different time or in a different manner, if necessary, to meet its financial obligations.

## **SECTION J INTERPRETATIONS**

The City Council may interpret this Rate and Method of Apportionment of Special Tax by ordinance or resolution for purposes of clarifying any vagueness or ambiguity. Any decision of the City Council shall be final and binding as to all persons.

## **SECTION K FUTURE ANNEXATIONS**

It is anticipated that additional properties will be annexed to CFD No. 2020-1 from time to time. Pursuant to California Government Code Section 53339 *et seq.*, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax rate at the then current year's Maximum Special Tax rate as set forth in Section C.