



## BEAUMONT UNIFIED SCHOOL DISTRICT

RESOLUTION 2024-25-31

### **RESOLUTION AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2025-26**

**WHEREAS**, the Board of Trustees of the Beaumont Unified School District (hereinafter referred to as the “District”) as the legislative body of Community Facilities District Nos. 2018-1, 2020-1 and 2022-1 including any zones or improvement areas thereof, has initiated proceedings, held public hearings, conducted elections, and received a favorable vote from the qualified electors relating to a levy of special tax within three community facilities districts, 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. These Community Facilities Districts shall hereinafter be referred to as Community Facilities District No. 2018-1 hereinafter referred to as “CFD No. 2018-1”, Community Facilities District No. 2020-1 hereinafter referred to as “CFD No. 2020-1”, and Community Facilities District No. 2022-1 hereinafter referred to as “CFD No. 2022-1” (collectively “CFDs”) and,

**WHEREAS**, the Board of Trustees of the District, acting as the legislative body of the CFDs, is authorized to levy a Special Tax pursuant to the Act and the Ordinance of each of the CFDs, including each respective zone or improvement area of the CFDs sufficient to pay for anticipated debt service on Bonds, to create or replenish reserve funds determined necessary by each of the improvement areas or zones of the CFDs for existing or future indebtedness, to pay administrative expenses and to pay for school capital facilities needs from Special Tax proceeds; and

**WHEREAS**, this District by Ordinances as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of special taxes to pay for costs and expenses related to said CFDs, and this District is desirous to establish the specific rates of the special taxes to be collected for the next fiscal year; and

**WHEREAS**, the Board of Trustees desires to establish the maximum Special Tax rate that may be levied in the CFDs in Fiscal Year 2025-26 at the rates as set forth in Exhibit A-1, Exhibit A-2 and Exhibit A-3, hereto, and to delegate to and designate the Chief Business Official or designee as the official to prepare a certified list of all parcels subject to the Special Tax levy including the amount of the Special Tax to be levied on each parcel for Fiscal Year 2025-26 as authorized by Government Code Section 53340; and

**NOW, THEREFORE**, the Board of Trustees of the Beaumont Unified School District hereby finds, determines, declares, and resolves as follows:

**Section 1.** All of the recitals set forth above are true and correct, and the Board of Trustees of the Beaumont Unified School District so finds and determines.

**Section 2.** The Special Tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

**Section 3.** In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the District, which are not otherwise exempt from taxation under the Act or the Ordinance, the Special Taxes for Fiscal Year 2025-26 for each of the CFDs at the tax rates set forth in Exhibit A-1, Exhibit A-2, and Exhibit A-3, which rates do not exceed the amounts as previously authorized by the Ordinances of this legislative body, and are not in excess of that as previously approved by the qualified electors of each of the respective CFD. After adoption of this Resolution, the Superintendent of the District, or Superintendent's designee, may make any necessary modifications to these Special Taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amounts to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Riverside County Auditor.

**Section 4.** All of the collections of the Special Tax shall be used only as provided for in the Act and the Resolutions. The Special Tax shall be levied only so long as needed to accomplish the purposes described in the Resolutions.

**Section 5.** The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or the Board of Trustees from time to time.

**Section 6.** As a cumulative remedy, if any amount levied as a Special Tax for payment of bond interest or principal, together with any penalties and other charges accruing under this Resolution are not paid when due, the Board of Trustees may, not later than four years after the due date of the last installment of principal on the Bonds, order that the same be collected by an action brought in the Superior Court to foreclose the lien of such Special Tax.

**Section 7.** The Clerk is hereby authorized and directed to transmit a certified copy of this Resolution to the Riverside County Auditor together with other supporting documentation as may be required to place said Special Taxes on the secured property tax roll for Fiscal Year 2025-26 on or before August 10, 2025, or with the prior written consent of the Riverside County Auditor, on or before August 20, 2025, and to perform all other acts which are required by the Act, the Ordinance or by law in order to accomplish the purpose of this Resolution.

**APPROVED, PASSED AND ADOPTED** by the Board of Trustees of the Beaumont Unified School District on May 13, 2025, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAINED:**

---

Dr. Lanston Sylvester, Clerk of the Board of Trustees  
Beaumont Unified School District