

RESOLUTION NO. 26-1094

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSHUA BASIN WATER DISTRICT ESTABLISHING THE LEVY FOR COPPER MOUNTAIN MESA ASSESSMENT DISTRICT NO. 1995-2N2 FOR FISCAL YEAR 2026-2027 AND AUTHORIZING THE COLLECTION THEREOF BY THE COUNTY OF SAN BERNARDINO

WHEREAS, the Joshua Basin Water District (“District”) is a county water district organized and existing under the County Water District Act as set forth in Division 12 (commencing with Section 30000) of the California Water Code; and

WHEREAS, in 1995 and 1996, the Board of Directors (“Board”) of the District by its Resolution No. 95-431, as amended, (the “Resolution of Intention”) declared its intention to order the construction of a water distribution system and to form the Copper Mountain Mesa Assessment District No. 1995-2N2 (the “Assessment District”) pursuant to the provisions of the Municipal Improvement Act of 1913 (California Streets and Highways Code Section 10000 et seq.) and ordered the Engineer of Work, Krieger & Stewart, Incorporated, to prepare and file a report (the “Engineer’s Report”) with the District; and

WHEREAS, the Board by its Resolution No. 95-443 preliminarily approved the Engineer’s Report submitted by the Engineer of Work; and

WHEREAS, following notice duly given in accordance with law, the Board held a public meeting on December 30, 1995, and a public hearing on January 10, 1996, regarding the Resolution of Intention and the Engineer’s Report; and

WHEREAS, following the public hearing, pursuant to its Resolution No. 96-551, the Board ordered modifications to the Engineer’s Report to be made, as presented by the Engineer of Work at the public hearing, confirmed the assessments for the Assessment District, and ordered the proposed improvements set forth in the Engineer’s Report, as modified, to be made; and

WHEREAS, the District issued the \$4,551,388.60 Joshua Basin Water District, Copper Mountain Mesa Assessment District, Limited Obligation Improvements Bonds, Series 1996 to fund the costs of improvements identified in the Engineer’s Report and is obligated to collect assessments annually to repay this bonded debt obligation; and

WHEREAS, the District wishes to order the collection of assessments in Fiscal Year 2026/27 in accordance with the provisions of the Municipal Improvement Act of 1913 (California Streets and Highways Code Section 10000 et seq.); and

WHEREAS, the Board previously adopted Resolution No. 26-1090 on June 17, 2026 for submission to San Bernardino County for collection on the tax roll; and

WHEREAS, the County requested revisions to the resolution before accepting it; and

WHEREAS, the Board desires to adopt this revised resolution, which supersedes Resolution No. 26-1090.

NOW, THEREFORE, the Board of Directors of the Joshua Basin Water District hereby resolves as follows:

1. **District Authority.** The District is authorized pursuant to the Municipal Improvement Act of 1913 (California Streets and Highways Code Section 10000 et seq.) to levy and collect an assessment to fund the costs identified in the Engineer's Report.

2. **Total Assessment.** The total levy and amount of the assessment is approved for collection on San Bernardino County property tax bills by the San Bernardino County Auditor-Controller/Treasurer/Tax Collector. The total levy and amount of the assessment is estimated to be Two Hundred Fifty-Eight Thousand Fifty-Nine Dollars and 96/100 dollars (\$258,059.96) ("Total Levy"). The Total Levy may be adjusted to the extent the County of San Bernardino notifies the District of any missed parcel splits or mergers or other changes that may impact the individual parcel changes and, as a result, the actual Total Levy. The Total Levy amount includes County of San Bernardino administrative and processing fees and the County is authorized to deduct those costs from the Total Levy amount as required before remittal of the balance to the District.

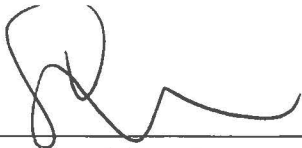
3. **Collection by the County.** The Joshua Basin Water District directs the San Bernardino County Office of Auditor-Controller/Treasurer/Tax Collector (ATC) to place the Direct Charge on the current tax roll. The total amount of the assessment shall be collected on the San Bernardino County Tax Roll in the same manner, and by the same persons and at the same time as, together with and not separately from, the District's general taxes. The Secretary of the District is hereby authorized and directed to forthwith file a certified copy of this Resolution in the office of the Auditor of the County of San Bernardino on or before August 10, 2026.

4. **Effective Date.** The effective date of this Resolution is the 1st day following the date of its adoption.

PASSED AND ADOPTED this 15th day of July, 2026 pursuant to the following votes:

AYES:	<u>5</u>
NOES:	<u>0</u>
ABSTAIN:	<u>0</u>
ABSENT:	<u>0</u>

By Stacy Doolittle
Stacy Doolittle, President,
Board of Directors

A handwritten signature in black ink, appearing to read 'Sarah Johnson', written over a horizontal line.

Sarah Johnson, Board Secretary