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SAN BERNARDINO COUNTY
REGISTRAR OF VOTERS

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Exhibit "A"

RESOLUTION NO. 07132026

MEASURE " "

A RESOLUTION OF THE PEOPLE OF THE RIM OF THE WORLD RECREATION AND PARK DISTRICT, CALIFORNIA, INCREASING THE RATE OF AN ONGOING SPECIAL PARCEL TAX UPON PROPERTY WITHIN THE DISTRICT BY \$15/YEAR AND ADDING A 1% ANNUAL ESCALATOR

NOW, THEREFORE, BE IT RESOLVED THAT THE PEOPLE OF THE RIM OF THE WORLD RECREATION AND PARK DISTRICT DO HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Special Parcel Tax. The Rim of the World Recreation and Park District special parcel tax now set at \$22/parcel shall be increased by \$15/year to \$37/parcel, with an annual increase of 1%.

SECTION 2. Specific Purpose of Special Parcel Tax.

- A. The proceeds of the special parcel tax only shall be used for the specific purposes of sustaining essential recreation services; improving and maintaining parks, recreational facilities and community amenities, addressing rising costs, emergency repair and disaster recovery.
- B. For the purposes of this Resolution, the costs of sustaining essential recreation services, maintaining parks, recreational facilities and community amenities, emergency repair and disaster recovery parks and recreational programs" as set forth in subsection (A) above include, but are not limited to, the following: All costs of capital improvements, operation, maintenance, repair and/or restoration of any and all District park and recreational facilities, the operation and maintenance of District recreational services and programs, including the salaries, benefits, training, and all other District personnel dedicated to the purposes above, as well as the costs of acquiring or leasing, operating, and maintaining real property, vehicles, equipment and apparatus used for the purposes above, and the costs of addressing emergency repair including but not limited to that resulting from weather conditions, snow load, flood or fire.

SECTION 3. Special Account. The proceeds of the special parcel tax shall be deposited in a special account created and maintained by the District and used only for the specific purpose identified in Section 2 of this Resolution.

SECTION 4. Accountability Measures. The chief fiscal officer of the District

shall cause a report (the "Report") to be prepared by an independent auditor and filed with the Board of Directors no later than June 30 of each year. The Report shall state: (a) the amount of special parcel tax proceeds collected and expended in such year; and (b) the status of any projects or description of any programs funded from proceeds of the special parcel tax. The Report may relate to the calendar year, fiscal year, or other appropriate annual period, as the chief fiscal officer of the District shall determine, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board of Directors. For the purposes of this Resolution, "fiscal year" means the District's fiscal year which begins on July 1 and ends on June 30 of each year.

SECTION 5. Application of Special Parcel Tax. The special parcel tax shall be assessed to the owner of each parcel within the District, unless the owner is by law exempt from taxation, in which case, the tax imposed shall be assessed to the holder of the possessory interest in such parcel, unless such holder is also by law exempt from taxation. The special parcel tax shall not apply to any person, entity, parcel, or property as to whom or which it is beyond the power of the District to impose the tax herein provided; and

Subject to the provisions of the law, the term "parcel" means any parcel of land which lies wholly or partially within the boundaries of the District, for which the San Bernardino County Assessor (the "County Assessor") has assigned an assessor's parcel number.

SECTION 6. Imposition of Special Parcel Tax/Adjustment of Rate by Board of Directors.

- A. The special parcel tax shall be levied each year commencing July 1, 2027, on all taxable parcels of property, improved or unimproved, within the boundaries of the District at the maximum rate set forth in Section 1 of this Resolution, until adjusted by the Board as provided in subsection (B).
- B. The Board of Directors may, by resolution, adjust the rate or temporarily suspend all or a portion of the special tax, as appropriate to the financial condition of the District. No adjustment to the rate or temporary suspension of the special tax shall constitute a decrease in a tax, or an increase in a tax requiring voter approval under California Constitution Article XIII C (Proposition 218); provided the Board's action does not increase the special tax beyond the maximum rate or methodology set forth in Section 1. To the extent that any aspect of a rate adjustment or temporary special tax suspension is found to invoke such a requirement under Proposition 218, the entire Board action shall be deemed null and void.

SECTION 7. Annual Report. The District shall annually provide an independent audit of the separate special tax account and thereafter shall adopt a written report which shall contain a description of each lot or parcel of property subject to the special parcel tax, the amount of the special parcel tax for each lot or parcel for each

fiscal year, and the basis and schedule for the special parcel tax authorized pursuant to this Resolution.

SECTION 8. Computation and Method of Collection of Special Parcel Tax.

The District General Manager or authorized designee or employee ("General Manager") hereby is authorized and directed each fiscal year, commencing with the fiscal year 2026-2027, to determine the special parcel tax amount to be levied for the next ensuing fiscal year for each taxable parcel of real property within the District, in the manner and as provided in accordance with this Resolution and the authorizations set forth herein. The special parcel tax shall be collected on behalf of the District by the County of San Bernardino ("County") in the same manner and subject to the same penalties as, or with, other charges and taxes fixed and collected by the District, or by the County on behalf of the District. The District General Manager is hereby authorized and directed to provide all necessary information to the County Treasurer-Tax Collector to effect proper billing and collection of the special parcel tax so that the installments of the tax shall be included on the secured property tax roll of the County. Unless otherwise required by the Board of Directors, no Board of Directors' action shall be required to authorize the annual collection of the special parcel tax as herein provided.

SECTION 9. Interest and Penalties. The special parcel tax shall be collected in the same manner as ordinary *ad valorem* taxes are collected; provided, however, that the Board of Directors may authorize other appropriate methods of collection of the special parcel tax by appropriate resolution(s). The special parcel tax shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency, as provided for *ad valorem* taxes.

SECTION 10. Successors. To the fullest extent permitted by law, this Resolution and its special parcel tax authorization and authority shall be binding upon any successors in interest to the District or any successors in interest to the District's recreation and park functions.

SECTION 11. No Injunction/Writ of Mandate. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against this District or against any officer of the District to prevent or enjoin the collection under this Resolution of any tax or any amount of tax required to be collected and/or remitted.

SECTION 12. Future Amendment to Cited Statute. Unless specifically provided otherwise, any reference to a state or federal statute in this Resolution shall mean such statute as it may be amended from time to time; provided, that such reference to a statute herein shall not include any subsequent amendment thereto, or to any subsequent change of interpretation thereto by a state or federal agency or court of law, to the extent that such amendment or change of interpretation would require voter approval under California law, or to the extent that such change would result in a tax decrease. Only to the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable. For any application or situation that would not require voter approval or would not result in a decrease of a tax, provisions of the amended statute (or new

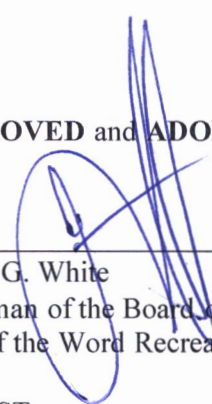
interpretation) shall be applicable to the maximum possible extent. To the extent that the District's authorization to collect or impose any tax imposed under this Resolution is expanded or limited as a result of changes in state or federal law, no amendment or modification of this Resolution shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this Resolution.

SECTION 13. Effective Date. Pursuant to California Constitution Article XIII C §(2)(b) and California Elections Code section 9320, if two-thirds of the qualified voters voting in the election on Measure "___" vote in favor of the adoption of such Measure, this Resolution shall be deemed valid and binding and shall be considered as adopted upon the date that the vote is declared by the Board of Directors, and shall go into effect ten (10) calendar days after that date.

SECTION 14. Severability. If any section, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Resolution. The People of the Rim of the World Recreation and Park District hereby declare that they would have adopted this Resolution and each section, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsections, sentences, clauses or phrases be declared invalid or unconstitutional.

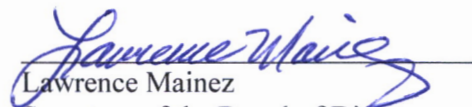
SECTION 15. Certification/Summary. Following the District Secretary's certification that the citizens of the District have approved this Resolution, the President shall sign this Resolution and the District Secretary shall cause the same to be entered in the book of original resolutions of said District.

APPROVED and ADOPTED this 13th day of July, 2026.



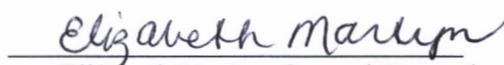
James G. White
Chairman of the Board of Directors
Rim of the Word Recreation and Park District

ATTEST:



Lawrence Mainez
Secretary of the Board of Directors
Rim of the Word Recreation and Park District

APPROVED AS TO FORM:



Elizabeth Martyn, General Counsel