

**RESOLUTION NO. 2025-051**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, LEVYING SPECIAL TAXES TO BE COLLECTED DURING FISCAL YEAR 2026 FOR THE PAYMENT OF THE PRINCIPAL AND INTEREST ON THE OUTSTANDING BONDS OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (DOS LAGOS) IMPROVEMENT AREA 1 2017 SPECIAL TAX REFUNDING BONDS, AND THE ADMINISTRATIVE EXPENSES WITH RESPECT TO THE BONDS**

**WHEREAS**, it is necessary that the City Council of the City of Corona (the “City Council”) levy special taxes pursuant to Sections 53340 and 53358 of the Government Code for the payment of the principal and interest on the outstanding bonds of Community Facilities District No. 2002-1 (Dos Lagos) Improvement Area 1 2017 Special Tax Refunding Bonds (the “District”) of the City of Corona, County of Riverside, State of California (the “Bonds”), and for the payment of administrative expenses incurred in connection with the levy and collection of said special taxes and the payment of such Bonds; and

**WHEREAS**, pursuant to Section 53340 of the Government Code, the City Council may by resolution provide for the levy of special taxes on taxable properties 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 taxable properties in the District by resolution, including Resolution No. 2024-046 adopted on June 5, 2024 that levied special taxes on such parcels for Fiscal Year 2025; and

**WHEREAS**, the special taxes will be levied for Fiscal Year 2026 on all taxable properties in the District pursuant to the Rate and Method of Apportionment to pay principal of and interest on the outstanding bonds of the District and to pay such administrative expenses; and

**WHEREAS**, the rates of the special taxes that will be levied on such parcels for Fiscal Year 2026 will not exceed the rates previously approved by the qualified electors of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, AS FOLLOWS:**

**SECTION 1. Levy of Special Taxes.** Special taxes shall be and are hereby levied for the Fiscal Year 2026 on all parcels of real property within the District which are subject to taxation, which are identified in Exhibit “A” attached hereto, and in the amount set forth for each such parcel in said Exhibit “A”. Pursuant to said Sections 53340 and 53358, 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 2. Transmittal to County.** The City Clerk shall immediately following adoption of this resolution transmit a copy hereof to the Board of Supervisors and the County Auditor of the County of Riverside 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.

**PASSED, APPROVED AND ADOPTED** this 18th day of June, 2025.

\_\_\_\_\_  
Mayor of the City of Corona, California

**ATTEST:**

\_\_\_\_\_  
City Clerk of the City of Corona, California

**CERTIFICATION**

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 18th day of June, 2025 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINED:**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 18th day of June, 2025.

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City Clerk of the City of Corona, California

[SEAL]

**EXHIBIT "A"**

**CITY OF CORONA  
COMMUNITY FACILITIES DISTRICT NO. 2002-1 IA 1  
FISCAL YEAR 2025-26**

<b>APN</b>	<b>PRELIMINARY LEVY</b>
279450012	\$86,749.12
279450028	\$284,901.58
279450038	\$9,443.00
279450039	\$6,014.12
279460026	\$7,982.52
279460027	\$7,185.70
279460031	\$8,089.28
279460047	\$15,766.96
279460051	\$6,254.68
279460054	\$36,013.14
279460055	\$35,574.76
279460074	\$24,318.50
<b>Total</b>	<b>\$528,293.36</b>