

RESOLUTION NO. 2026-16

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE PHELAN PIÑON
HILLS COMMUNITY SERVICES DISTRICT IN THE COUNTY OF SAN
BERNARDINO, STATE OF CALIFORNIA, ACTING IN ITS CAPACITY AS THE
GOVERNING BODY – CONFIRMING, OR MODIFYING AND THEN
CONFIRMING, THE REPORT OF DELINQUENT WATER USER CHARGES FOR
THE PURPOSE OF COLLECTING SAID CHARGES ON THE SAN BERNARDINO
COUNTY TAX ROLL**

WHEREAS, the Phelan Piñon Hills Community Services District ("District") is a community services district organized and operating pursuant to California Government Code Section 61000 et seq.;

WHEREAS, Section 61115(b) of the Government Code authorizes the District's Board of Directors ("Board") to provide that any charges and penalties may be collected on the tax roll in the same manner as property taxes;

WHEREAS, Section 61115(b) of the Government Code provides that the District's General Manager must prepare and file with the Board a report that describes each affected parcel of real property and the amount of charges and delinquencies for each affected parcel for the year;

WHEREAS, Section 61115(b) of the Government Code further provides that the District's General Manager must publish notice of the time and place for a public hearing by the Board to hear and consider adoption and/or revision of the charges and penalties contained in the report of the District's General Manager;

WHEREAS, the District's General Manager prepared and filed with the Board a report describing each affected parcel of real property and the amount of charges and delinquencies for each affected parcel for the year; and

WHEREAS, the District provided notice of the filing of the report and of the time and place of the public hearing in accordance with Government Code Section 61115(b), including publication pursuant to Government Code Section 6066 and mailing notice to the owner of each affected parcel; and

WHEREAS, on July 29, 2026, the Board held the duly noticed public hearing to hear and consider objections or protests to the report, and considered all objections and protests presented at the public hearing;

SECTION 1. The Board hereby finds and determines:

(a) That the report of the District's General Manager on delinquent and unpaid charges for water services within the District, which has been filed with the Board and is incorporated herein by this reference, as may be modified by the Board following consideration of any objections or protests presented at the public hearing, is hereby adopted, approved, and confirmed for each parcel of property within the District as set forth in said report.

(b) That a public hearing on said report was held on July 29, 2026, and that any protests or objections regarding the appropriateness of the charges or their collection on the tax roll were heard and considered by the Board.

SECTION 2. The Board, acting in its capacity as the governing body of the District, therefore hereby resolves and orders:

(a) That the Clerk of the Board is hereby directed to certify to the passage of this resolution and to forward a copy of same to each of the following public bodies and officers.

1. The Auditor/Controller of the County of San Bernardino;
2. The Treasurer-Tax Collector of the County of San Bernardino;

(b) That the General Manager is hereby further directed to forward a certified copy of said report to the Auditor/Controller of the County of San Bernardino.

(c) That the approved charge amount for each affected parcel is the parcel-specific amount set forth in the report of the District's General Manager, as confirmed by the Board, and that said report constitutes the approved charge amount and schedule for purposes of County of San Bernardino direct charge processing.

SECTION 3. The Board hereby authorizes and directs the San Bernardino County Auditor-Controller/Treasurer/Tax Collector to place the approved charges on the San Bernardino County annual secured property tax roll for Fiscal Year 2026/2027 for collection in the same manner and at the same time as general County of San Bernardino ad valorem property taxes are collected.

SECTION 4. The Board hereby authorizes the total amount of the approved charges, including any applicable County administrative or processing fees, to be placed on the San Bernardino County annual secured property tax roll in the same manner as property taxes.

