



**Improvement Area No. 1 of
Community Facilities District
No. 2018-1
Annual Special Tax Report
*Fiscal Year Ending June 30, 2020***

**Westside Union
School District**



2020 / 2021



A division of California Financial Services

District Administration

Regina Rossall, Superintendent
Shawn Cabey, Assistant Superintendent, Administrative Services
Westside Union School District
41914 N. 50th Street West
Quartz Hill, CA 93536
T. (661) 722-0716

Special Tax Administrator

KeyAnalytics
a division of California Financial Services
555 Corporate Drive, Suite 100
Ladera Ranch, CA 92694
T. (949) 282-1077

Special Assessment Questions
T. (877) 575-0265
taxinfo@calschools.com

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Introduction

Improvement Area No. 1 of Community Facilities District No. 2018-1 (“IA No. 1 of CFD No. 2018-1”) of the Westside Union School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. IA No. 1 of CFD No. 2018-1 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of IA No. 1 of CFD No. 2018-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2020/2021. The Annual Special Tax Levy is calculated pursuant to the Amended Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of IA No. 1 of CFD No. 2018-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2019/2020 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2019/2020 and an accounting of the remaining collections.

Section III – Senate Bill 165

Section III provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of IA No. 1 of CFD No. 2018-1 for Fiscal Year 2019/2020.

Section IV – Special Tax Requirement

Section IV calculates the Special Tax Requirement based on the obligations of IA No. 1 of CFD No. 2018-1 for Fiscal Year 2020/2021.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within IA No. 1 of CFD No. 2018-1.

Section VI – Fiscal Year 2020/2021 Special Tax Levy

Section VI provides the Fiscal Year 2020/2021 Special Tax levy based on updated Special Tax classifications and the Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of IA No. 1 of CFD No. 2018-1 and the bonds issued to fund the Authorized Facilities

A. Location

IA No. 1 of CFD No. 2018-1 is located along the westerly side of 50th Street West, from Avenue J4 West at the north to Avenue J8 West at the south, and extending westerly to Avenue J-6 West. This location is in the westerly part of the City of Lancaster (the “City”), with unincorporated areas of Los Angeles County. This location is also about 3 miles west of Highway 14/138 (Antelope Valley Freeway), and within ½ mile north of the City of Palmdale. For reference, the boundary map of IA No. 1 of CFD No. 2018-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

IA No. 1 of CFD No. 2018-1 was formed and established by the School District on June 26, 2018, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of IA No. 1 of CFD No. 2018-1, and a landowner election at which the qualified electors of IA No. 1 of CFD No. 2018-1 authorized IA No. 1 of CFD No. 2018-1 to incur bonded indebtedness in an amount not to exceed \$5,000,000 and approved the levy of Annual Special Taxes.

IA No. 1 of CFD No. 2018-1 was formed to finance the acquisition/construction of elementary and/or middle school facilities that will directly or indirectly serve students generated from residential units constructed within IA No. 1 of CFD No. 2018-1. In addition, IA No. 1 of CFD No. 2018-1 was formed to finance the acquisition construction of high school facilities to be owned and operated by the Antelope Valley Union High School District and sewer facilities to be owned and operated by the County Sanitation District No. 14 of Los Angeles County.

The table below provides information related to the formation of IA No. 1 of CFD No. 2018-1.

**Board Actions Related to
Formation of IA No. 1 of CFD No. 2018-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	April 3, 2018	18-44
Resolution to Incur Bonded Indebtedness	April 3, 2018	18-45
Resolution to Approve Boundary Map	April 3, 2018	18-46
Resolution to Continue Public Hearing	May 15, 2018	18-77
Resolution to Approve Amended Boundary Map	June 26, 2018	18-79
Resolution of Formation	June 26, 2018	18-80
Resolution of Necessity	June 26, 2018	18-81
Resolution Calling Election	June 26, 2018	18-82
Ordinance Levying Special Taxes	June 26, 2018	18-83

A Notice of Special Tax Lien was recorded in the real property records of Los Angeles County on September 6, 2018, as Document No. 2018-0905851 on all property within IA No. 1 of CFD No. 2018-1.

II. Fiscal Year 2019/2020 Annual Special Tax

Each Fiscal Year, IA No. 1 of CFD No. 2018-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2019/2020.

A. Special Tax Levy

There was no Special Tax levy for Fiscal Year 2019/2020 for IA No. 1 of CFD No. 2018-1.

B. Annual Special Tax Collections and Delinquencies

As of June 30, 2020, no special taxes have been levied or collected within IA No. 1 of CFD No. 2018-1.

III. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act (“SB 165”), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

Pursuant to the Act, CFD No. 2018-1 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 2018-1 which describes the Authorized Facilities.

School Facilities - School facilities to be owned and operated by the Westside Union School District including, without limitation, classrooms, multi-purpose, administration and auxiliary space at a school, and interim housing, together with furniture, equipment and technology, needed by the Westside Union School District in order to mitigate the impact on school facilities of the student population to be generated as a result of the development of the property to be included within CFD No. 2018-1, together with all land or interests in land required for the construction of such school facilities and all land or interests in land required to be provided by the Westside Union School District as mitigation of environmental impacts associated with the development of such school facilities, and central support and administrative facilities, transportation and special education facilities,

including any incidental school administration and transportation center improvements (the “School Facilities”); and

High School Facilities - Grades 9-12 school facilities to be owned and operated by the Antelope Valley Union High School District, and all appurtenances and appurtenant work in connection with the foregoing (the “High School Facilities”); and

Sewer Facilities - Sewer facilities to be owned and operated by County Sanitation District No. 14 of Los Angeles County and all appurtenances and appurtenant work in connection with the foregoing (the “Sewer Facilities”); and

Incidental Expenses - To finance the incidental expenses to be incurred, including:

- a. The cost of engineering, planning and designing the Facilities; and
- b. All costs associated with the creation of CFD No. 2018-1, the issuance of bonds by CFD No. 2018-1, the determination of the amount of special taxes to be levied and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2018-1 and administering CFD No. 2018-1.

B. Special Taxes

No Special Taxes have been collected by IA No. 1 of CFD No 2018-1.

IV. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of IA No. 1 of CFD No. 2018-1 based on the financial obligations for Fiscal Year 2020/2021.

A. Special Tax Requirement

The Annual Special Taxes of IA No. 1 of CFD No. 2018-1 are calculated in accordance and pursuant to the RMA. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2020/2021.

Special Tax Requirement for IA No. 1 of CFD No. 2018-1

Fiscal Year 2020/2021 Obligations		(\$20,056.74)
Administrative Expense Budget	(\$15,300.00)	
Anticipated Special Tax Delinquencies	0.00	
Direct Construction of Authorized Facilities	(4,756.74)	
Fiscal Year 2020/2021 Special Tax Requirement		\$20,056.74

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax. The estimated Fiscal Year 2020/2021 Administrative Expenses are shown in the table below.

Fiscal Year 2020/2021 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$2,798.00
Consultant/Trustee Expenses	7,500.00
County Tax Collection Fees	2.00
Contingency for Legal	5,000.00
Total Expenses	\$15,300.00

V. Special Tax Classification

Each Fiscal Year, parcels within IA No. 1 of CFD No. 2018-1 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within IA No. 1 of CFD No. 2018-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year provided that such parcel was created through the recordation of a Final Tract Map on or before January 1 of the prior Fiscal Year. Once classified as Developed Property, each parcel is taxed for a period of thirty-three (3) Fiscal Years after the final maturity of the last series of Special Tax Bonds provided that Special Taxes shall not be levied later than Fiscal Year 2058/2059. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

**Summary of Parcels
Classified as Developed Property
Fiscal Year 2020/2021**

Initial Tax Year	Classification	Number of Units
2020/2021	Developed Property	9
Total		9

Building Permits have been issued for 9 Units by the City within IA No. 1 of CFD No. 2018-1. The table below summarizes the Special Tax classification for the Units within IA No. 1 of CFD No. 2018-1.

**Fiscal Year 2020/2021
Special Tax Classification**

Tax Class	Building Square Footage	Number of Units/Acres
1	< 2,350	0 Units
2	2,350 - 2,600	3 Units
3	2,601 - 2,850	3 Units
4	2,851 - 3,100	3 Units
5	3,101 - 3,350	0 Units
6	3,351 - 3,600	0 Units
7	> 3,600	0 Units
Undeveloped	NA	10.643 Units
Total		9 Units

VI. Fiscal Year 2020/2021 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Special Tax Requirement.

Based on the Special Tax Requirement listed in Section IV, IA No. 1 of CFD No. 2018-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit D.

A summary of the Annual Special Tax levy for Fiscal Year 2020/2021 by Special Tax classification as determined by the RMA for IA No. 1 of CFD No. 2018-1 can be found on the table on the next page.

Fiscal Year 2020/2021

Annual Special Tax Levy

Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	< 2,350	0 Units	\$2,037.10 per Unit	\$0.00
2	2,350 - 2,600	3 Units	2,110.96 per Unit	6,332.88
3	2,601 - 2,850	3 Units	2,254.54 per Unit	6,763.62
4	2,851 - 3,100	3 Units	2,320.08 per Unit	6,960.24
5	3,101 - 3,350	0 Units	2,348.18 per Unit	0.00
6	3,351 - 3,600	0 Units	2,375.22 per Unit	0.00
7	> 3,600	0 Units	2664.94 per Unit	0.00
Undeveloped	NA	10.643 Units	0.00 per Acre	0.00
9 Units				\$20,056.74

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Exhibit A

Amended Rate and Method of Apportionment

AMENDED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
IMPROVEMENT AREA 1 OF COMMUNITY FACILITIES DISTRICT
NO. 2018-1 OF THE WESTSIDE UNION SCHOOL DISTRICT

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Improvement Area ("IA") 1 of Community Facilities District ("CFD") No. 2018-1 of the Westside Union School District ("School District") each Fiscal Year commencing in Fiscal Year 2018/2019, in an amount determined by the Board through the application of the Amended Rate and Method of Apportionment of Special Taxes ("RMA") described below. All the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

SECTION A
DEFINITIONS

For purposes of this RMA, the terms hereinafter set forth have the following meanings:

"Acreage" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Administrator may rely on the land area shown on the applicable Final Map.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District including a proportionate amount of School District general administrative overhead related thereto.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"Annual Special Tax" means the Special Tax levied in any Fiscal Year on any Assessor's Parcel.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel by the County for purposes of identification.

"Assigned Annual Special Tax" means the Special Tax of that name described in Section D hereof.

"Backup Annual Special Tax" means the Special Tax of that name described in Section E hereof.

"Board" means the Governing Board (Board of Trustees) of the School District, or its designee, acting as the Legislative Body of the District.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued. For purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

"Building Square Footage" or "BSF" means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such Unit.

"City" means the City of Lancaster, California.

"County" means the County of Los Angeles, California.

"Developed Property" means all Assessor's Parcels of Taxable Property for which building permit(s) were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year, as reasonably determined by the Administrator.

"District" means IA 1 of Community Facilities District No. 2018-1 of the School District.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section K hereof.

"Final Map" means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the Office of the County Recorder.

"Fiscal Year" means the period commencing on July 1 of any year and ending on the following June 30.

"Land Use Class or Classes" means the tax classifications depicted in Table 1 for all Assessor's Parcel of Developed Property based on the Building Square Footage of such Assessor's Parcel.

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued.

"Maximum Special Tax" means for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in a given Fiscal Year on such Assessor's Parcel.

"Mitigation Agreement" means the Amended and Restated School Facilities Mitigation Agreement made and entered into as of April 3, 2018 by and among the School District and STG Montecito West, LLC.

"Net Taxable Acreage" means the total Acreage of Developed Property expected to exist within the District after all Final Maps are recorded.

"Partial Prepayment Amount" means the amount required to prepay a portion of the Special Tax obligation for an Assessor's Parcel as described in Section H hereof.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section G hereof.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section J, but in no event longer than 33 Fiscal Years. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

"Proportionately" means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Annual Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Annual Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. If a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

"School District" means the Westside Union School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

"Special Tax Requirement" means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account or accounts established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of school facilities and certain costs associated with the maintenance and operations of school facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement, the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels which are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not Developed Property or Approved Property.

"Unit" means each separate residential dwelling unit, including but not limited to, a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2018/2019, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

Table 1
Land Use Classification

Land Use Class	Building Square Footage
1	< 2,350 sq. ft.
2	2,350 – 2,600 sq. ft.
3	2,601 – 2,850 sq. ft.
4	2,851 – 3,100 sq. ft.
5	3,101 – 3,350 sq. ft.
6	3,351 – 3,600 sq. ft.
7	> 3,600 sq. ft.

SECTION C MAXIMUM SPECIAL TAX RATE

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

SECTION D ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property will be determined in accordance with Table 2 below, subject to increases as described below.

Table 2
Fiscal Year 2018/2019
Assigned Annual Special Taxes
for Developed Property

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	< 2,350 sq. ft.	\$1,958.00 per Unit
2	2,350 – 2,600 sq. ft.	\$2,029.00 per Unit
3	2,601 – 2,850 sq. ft.	\$2,167.00 per Unit
4	2,851 – 3,100 sq. ft.	\$2,230.00 per Unit
5	3,101 – 3,350 sq. ft.	\$2,257.00 per Unit
6	3,351 – 3,600 sq. ft.	\$2,283.00 per Unit
7	> 3,600 sq. ft.	\$2,561.46 per Unit

2. Undeveloped Property and Provisional Undeveloped Property

The Assigned Annual Special Tax for each Assessor's Parcel of Undeveloped Property or Provisional Undeveloped Property shall be \$13,327.19 per acre of Acreage, subject to increases as described below.

3. Increases in the Assigned Annual Special Tax

a. Developed Property

On each July 1, commencing July 1, 2019, the Assigned Annual Special Tax rate applicable to Developed Property shall be increased by two percent (2.00%).

b. Undeveloped Property and Provisional Undeveloped Property

On each July 1, commencing July 1, 2019, the Assigned Annual Special Tax rate per acre of Acreage for Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2.00%).

SECTION E

BACKUP ANNUAL SPECIAL TAX

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. Calculation of the Backup Annual Special Tax Rate

The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2018/2019 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

$$B = (U \times A) / L$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot for the applicable Fiscal Year
U	=	Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed
A	=	Acreage of Taxable Property expected to exist within such Final Map at the time of calculation, as determined by the Administrator
L	=	Number of Lots within the applicable Final Map at the time of calculation

2. Changes to a Final Map

If the Final Map(s) described in the preceding paragraph are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

- a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.
- b. The result of paragraph a above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.
- c. The result of paragraph b above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. Increase in the Backup Annual Special Tax

Each July 1, commencing the July 1 following the initial calculation of the Backup Annual Special Tax rate for Developed Property within a Final Map, the Backup Annual Special Tax for each Lot within such Final Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION F METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2018/2019 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes on all Taxable Property in accordance with the following steps:

- Step One:** The Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Special Tax on each Assessor's Parcel of Developed Property, for which the Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

SECTION G

PREPAYMENT OF SPECIAL TAXES

1. **Special Tax Prepayment Times and Conditions**

The Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, if there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. **Special Tax Prepayment Calculation**

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P = Prepayment Amount

PVT = Present Value of Taxes

RFC = Reserve Fund Credit

PAF = Prepayment Administrative Fees

3. **Special Tax Prepayment Procedures and Limitations**

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement, indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor's Parcel for which the Special Tax is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property and net of Administrative

Expenses excluding Provisional Undeveloped Property, after such prepayment shall be at least 1.15 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the District, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the District to assist in the efficient preparation of the required bond market disclosure.

SECTION H

PARTIAL PREPAYMENT OF SPECIAL TAXES

1. Partial Prepayment Times and Conditions

The Special Tax obligation for Assessor's Parcels of Taxable Property may be partially prepaid in increments of ten (10) Units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. Partial Prepayment Calculation

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor's Parcel for which the Special Tax obligation is partially prepaid, the Board shall indicate in the records of the District that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such partial prepayment, net of Administrative Expenses, shall be at least 1.15 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the District, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the District to assist in the efficient preparation of the required bond market disclosure.

SECTION I ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, District proceedings and other applicable laws as determined by the Board.

SECTION J TERMINATION OF SPECIAL TAX

The Special Tax shall be levied for a term of three (3) Fiscal Years after the final maturity of the last series of Bonds, provided that the Special Tax shall not be levied later than Fiscal Year 2058/2059. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

SECTION K EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 12.4729 acres of Acreage ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of the Acreage of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisional Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

SECTION L APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator to be received by the Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or

application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

SECTION M MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

CFD Boundary Map

AMENDED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2018-1
WESTSIDE UNION SCHOOL DISTRICT
LOS ANGELES COUNTY
STATE OF CALIFORNIA



(1) Filed in the office of the Clerk of the Board of Trustees of the Westside Union School District this 26 day of June, 2018

Linda Jones, Clerk of the Board of Trustees
Westside Union School District

(2) I hereby certify that the within map showing the amended boundaries of to the Community Facilities District No. 2018-1 of the Westside Union School District, Los Angeles County, State of California, was approved by the Board of Trustees of the Westside Union School District at the regular meeting thereof, held on this 26 day of June, 2018 by its Resolution No. 18-79

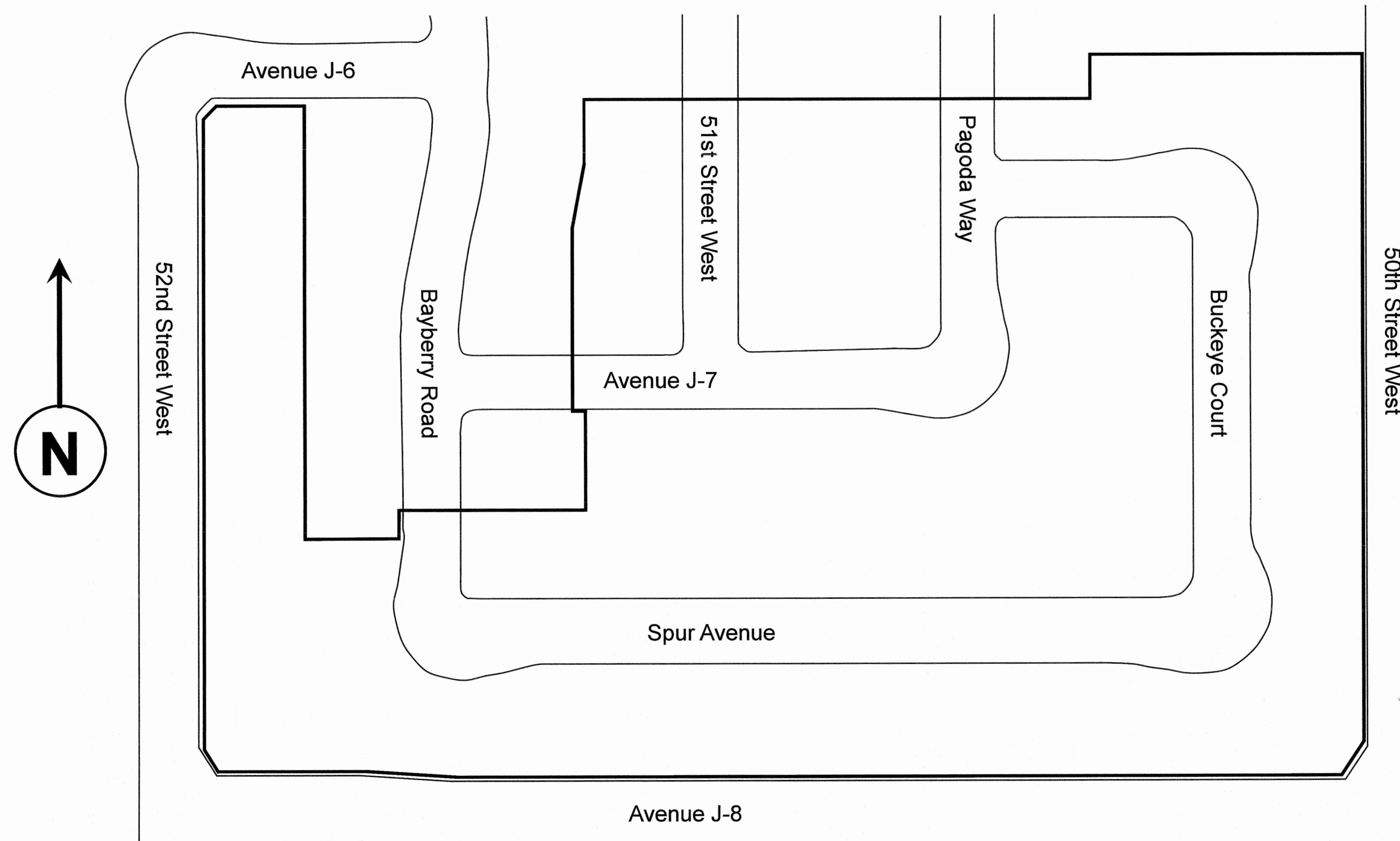
Linda Jones, Clerk of the Board of Trustees
Westside Union School District

(3) THIS MAP HAS BEEN FILED AT THE REQUEST OF WESTSIDE UNION SCHOOL DISTRICT, THIS 26 DAY OF July, 2018, AT 1:00 P.M. IN BOOK 194, AT PAGE (S) 83-85 OF ASSESSMENT MAPS.

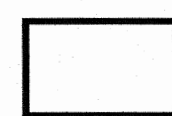
LOS ANGELES COUNTY
REGISTRAR — RECORDER

BY: _____
DEPUTY RECORDER

Reference is hereby made to the Assessor maps of the County of Los Angeles for an exact description of the lines and dimensions of each lot and parcel.



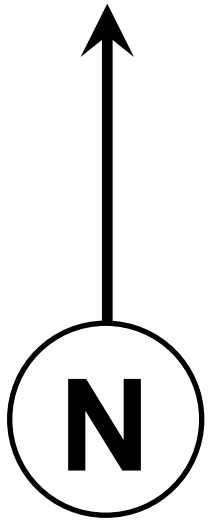
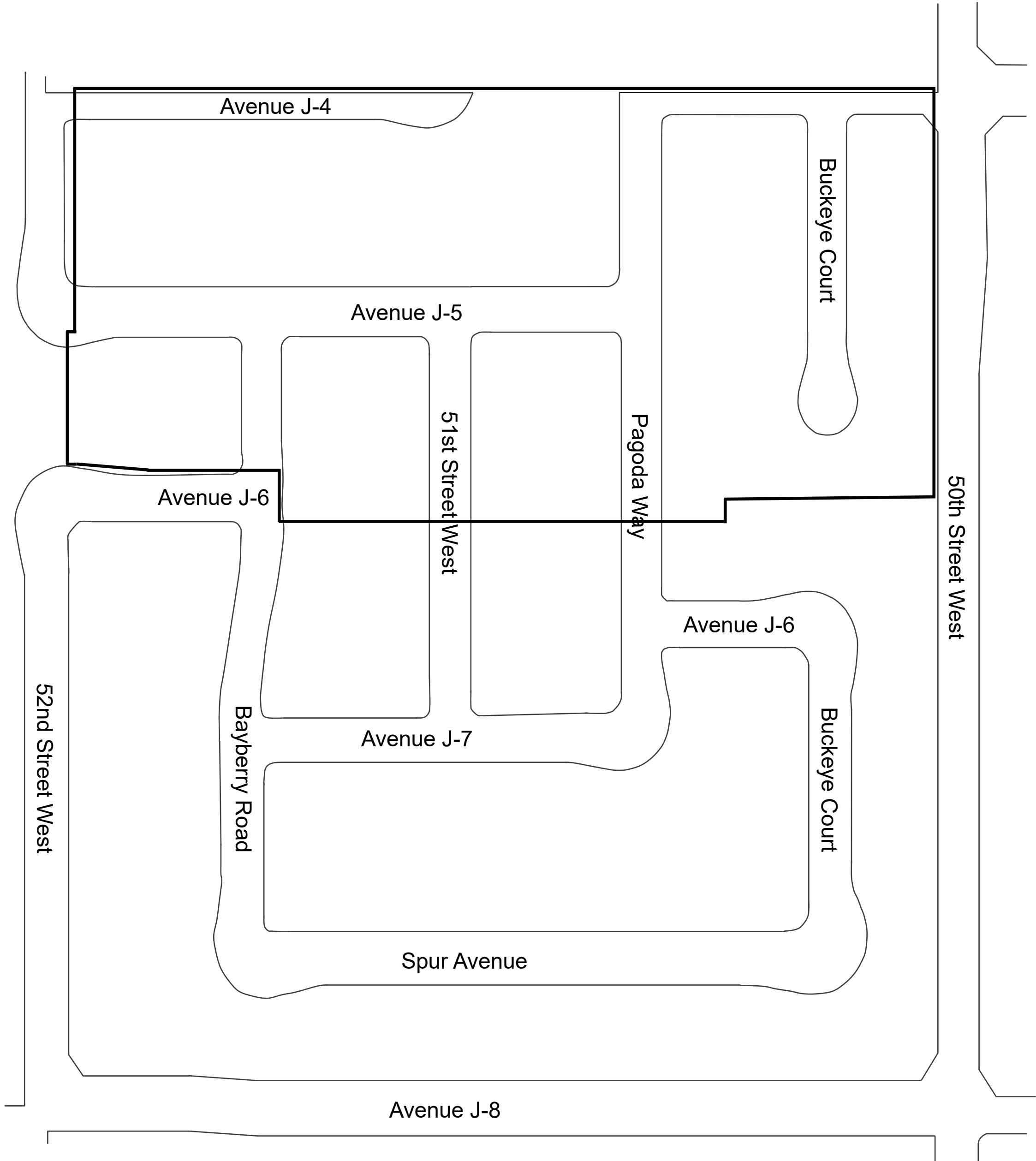
LEGEND



Boundaries of Improvement Area 1
of Community Facilities District

Prepared by:
California Financial Services

AMENDED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2018-1
WESTSIDE UNION SCHOOL DISTRICT
LOS ANGELES COUNTY
STATE OF CALIFORNIA



LEGEND



**Boundaries of Improvement Area 2
of Community Facilities District**

Reference is hereby made to the Assessor maps of the
County of Los Angeles for an exact description of the
lines and dimensions of each lot and parcel.

AMENDED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2018-1
WESTSIDE UNION SCHOOL DISTRICT
LOS ANGELES COUNTY
STATE OF CALIFORNIA

LEGAL DESCRIPTION OF IMPROVEMENT AREAS
(Assessor's Parcel Numbers)

IMPROVEMENT AREA 1

3203-061-088	3203-061-043	3203-061-071
3203-061-003	3203-061-044	3203-061-072
3203-061-015	3203-061-045	3203-061-073
3203-061-016	3203-061-046	3203-061-074
3203-061-017	3203-061-047	3203-061-089
3203-061-018	3203-061-048	3203-061-075
3203-061-019	3203-061-049	3203-061-076
3203-061-020	3203-061-050	3203-061-077
3203-061-021	3203-061-051	3203-061-078
3203-061-022	3203-061-052	3203-061-079
3203-061-023	3203-061-053	3203-061-080
3203-061-024	3203-061-054	3203-061-081
3203-061-025	3203-061-055	3203-061-082
3203-061-026	3203-061-056	3203-061-083
3203-061-027	3203-061-057	
3203-061-028	3203-061-058	
3203-061-029	3203-061-059	
3203-061-030	3203-061-060	
3203-061-031	3203-061-061	
3203-061-032	3203-061-062	
3203-061-033	3203-061-063	
3203-061-034	3203-061-064	
3203-061-035	3203-061-065	
3203-061-036	3203-061-066	
3203-061-039	3203-061-067	
3203-061-040	3203-061-068	
3203-061-041	3203-061-069	
3203-061-042	3203-061-070	

IMPROVEMENT AREA 2

3203-062-001	3203-062-029	3203-062-057
3203-062-002	3203-062-030	3203-062-058
3203-062-003	3203-062-031	3203-062-059
3203-062-004	3203-062-032	3203-062-060
3203-062-005	3203-062-033	3203-062-061
3203-062-006	3203-062-034	3203-062-062
3203-062-007	3203-062-035	3203-062-063
3203-062-008	3203-062-036	3203-062-064
3203-062-009	3203-062-037	3203-062-065
3203-062-010	3203-062-038	3203-062-066
3203-062-011	3203-062-039	3203-062-067
3203-062-012	3203-062-040	3203-062-068
3203-062-013	3203-062-041	3203-062-069
3203-062-014	3203-062-042	3203-062-070
3203-062-015	3203-062-043	
3203-062-016	3203-062-044	
3203-062-017	3203-062-045	
3203-062-018	3203-062-046	
3203-062-019	3203-062-047	
3203-062-020	3203-062-048	
3203-062-021	3203-062-049	
3203-062-022	3203-062-050	
3203-062-023	3203-062-051	
3203-062-024	3203-062-052	
3203-062-025	3203-062-053	
3203-062-026	3203-062-054	
3203-062-027	3203-062-055	
3203-062-028	3203-062-056	

Exhibit C

Assessor's Parcel Maps

2013

SEE MAP I

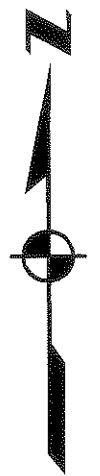
SEE MAP II.

SEE MAP III

SEE MAP I

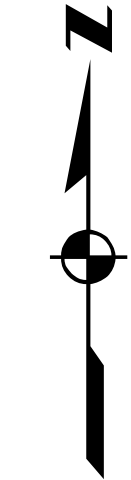
LANCASTER

—BK—
3153—

BK
3204

MAPPING AND GIS
SERVICES
SCALE 1"=600'

2020



MAPPING AND GIS
SERVICES
SCALE 1" = 100'

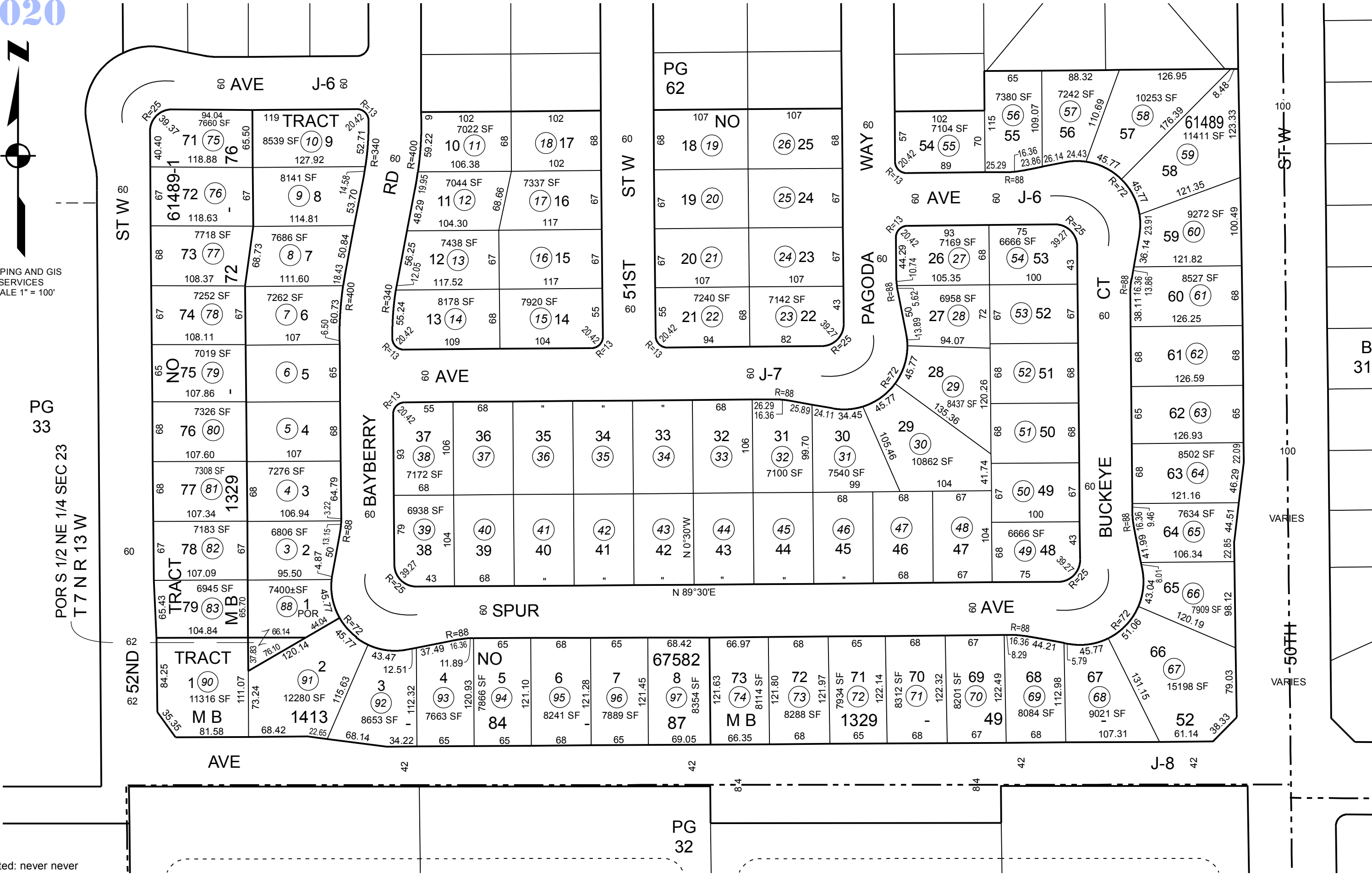


Exhibit D

Annual Special Tax Roll for Fiscal Year 2020/2021

Westside Union School District
Community Facilities District No. 2018-1 Improvement Area No. 1
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
61489	2	3203-061-003	\$2,459.53	\$0.00
61489	14	3203-061-015	\$2,459.53	\$0.00
61489	15	3203-061-016	\$2,459.53	\$0.00
61489	16	3203-061-017	\$2,459.53	\$0.00
61489	17	3203-061-018	\$2,459.53	\$0.00
61489	18	3203-061-019	\$2,459.53	\$0.00
61489	19	3203-061-020	\$2,459.53	\$0.00
61489	20	3203-061-021	\$2,459.53	\$0.00
61489	21	3203-061-022	\$2,459.53	\$0.00
61489	22	3203-061-023	\$2,459.53	\$0.00
61489	23	3203-061-024	\$2,459.53	\$0.00
61489	24	3203-061-025	\$2,459.53	\$0.00
61489	25	3203-061-026	\$2,459.53	\$0.00
61489	26	3203-061-027	\$2,459.53	\$0.00
61489	27	3203-061-028	\$2,459.53	\$0.00
61489	28	3203-061-029	\$2,459.53	\$0.00
61489	29	3203-061-030	\$2,459.53	\$0.00
61489	30	3203-061-031	\$2,459.53	\$0.00
61489	31	3203-061-032	\$2,459.53	\$0.00
61489	32	3203-061-033	\$2,459.53	\$0.00
61489	33	3203-061-034	\$2,459.53	\$0.00
61489	34	3203-061-035	\$2,459.53	\$0.00
61489	35	3203-061-036	\$2,459.53	\$0.00
61489	38	3203-061-039	\$2,459.53	\$0.00
61489	39	3203-061-040	\$2,459.53	\$0.00
61489	40	3203-061-041	\$2,459.53	\$0.00
61489	41	3203-061-042	\$2,459.53	\$0.00
61489	42	3203-061-043	\$2,459.53	\$0.00
61489	43	3203-061-044	\$2,459.53	\$0.00
61489	44	3203-061-045	\$2,459.53	\$0.00
61489	45	3203-061-046	\$2,459.53	\$0.00
61489	46	3203-061-047	\$2,459.53	\$0.00
61489	47	3203-061-048	\$2,459.53	\$0.00
61489	48	3203-061-049	\$2,459.53	\$0.00
61489	49	3203-061-050	\$2,459.53	\$0.00
61489	50	3203-061-051	\$2,459.53	\$0.00
61489	51	3203-061-052	\$2,459.53	\$0.00
61489	52	3203-061-053	\$2,459.53	\$0.00
61489	53	3203-061-054	\$2,459.53	\$0.00
61489	54	3203-061-055	\$2,459.53	\$0.00
61489	55	3203-061-056	\$2,459.53	\$0.00
61489	56	3203-061-057	\$2,459.53	\$0.00

Westside Union School District
Community Facilities District No. 2018-1 Improvement Area No. 1
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
61489	57	3203-061-058	\$2,459.53	\$0.00
61489	58	3203-061-059	\$2,459.53	\$0.00
61489	59	3203-061-060	\$2,459.53	\$0.00
61489	60	3203-061-061	\$2,459.53	\$0.00
61489	61	3203-061-062	\$2,459.53	\$0.00
61489	62	3203-061-063	\$2,459.53	\$0.00
61489	63	3203-061-064	\$2,459.53	\$0.00
61489	64	3203-061-065	\$2,459.53	\$0.00
61489	65	3203-061-066	\$2,459.53	\$0.00
61489	66	3203-061-067	\$2,459.53	\$0.00
61489	67	3203-061-068	\$2,459.53	\$0.00
61489	68	3203-061-069	\$2,459.53	\$0.00
61489	69	3203-061-070	\$2,459.53	\$0.00
61489	70	3203-061-071	\$2,459.53	\$0.00
61489	71	3203-061-072	\$2,459.53	\$0.00
61489	72	3203-061-073	\$2,459.53	\$0.00
61489	73	3203-061-074	\$2,459.53	\$0.00
61489-1	71	3203-061-075	\$2,307.85	\$2,110.96
61489-1	72	3203-061-076	\$2,320.09	\$2,320.08
61489-1	73	3203-061-077	\$2,307.85	\$2,254.54
61489-1	74	3203-061-078	\$2,307.85	\$2,110.96
61489-1	75	3203-061-079	\$2,307.85	\$2,254.54
61489-1	76	3203-061-080	\$2,320.09	\$2,320.08
61489-1	77	3203-061-081	\$2,307.85	\$2,110.96
61489-1	78	3203-061-082	\$2,307.85	\$2,254.54
61489-1	79	3203-061-083	\$2,320.09	\$2,320.08
61489	1	3203-061-088	\$2,459.53	\$0.00
67582	1	3203-061-090	\$2,877.11	\$0.00
67582	2	3203-061-091	\$2,877.11	\$0.00
67582	3	3203-061-092	\$2,877.11	\$0.00
67582	4	3203-061-093	\$2,877.11	\$0.00
67582	5	3203-061-094	\$2,877.11	\$0.00
67582	6	3203-061-095	\$2,877.11	\$0.00
67582	7	3203-061-096	\$2,877.11	\$0.00
67582	8	3203-061-097	\$2,877.11	\$0.00

Total Parcels	77
Total Taxable Parcels	9
Total Maximum Annual Special Tax	\$191,395.98
Total Assigned Special Tax	\$20,056.74