



**Improvement Area A of  
Community Facilities District  
No. 2016-1  
Annual Special Tax Report**  
*Fiscal Year Ending June 30, 2022*

**Westside Union  
School District**

**2022 / 2023**



A division of California Financial Services

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# Introduction

Improvement Area A of Community Facilities District No. 2016-1 (“IA A of CFD No. 2016-1”) 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 A of CFD No. 2016-1 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 A of CFD No. 2016-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2022/2023. The Annual Special Tax Levy is calculated pursuant to the 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 A of CFD No. 2016-1.

## **Section II – Fiscal Year 2021/2022 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2021/2022 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 A of CFD No. 2016-1 for Fiscal Year 2021/2022.

## **Section IV - Special Tax Requirement**

Section IV calculates the Special Tax Requirement based on the obligations of IA A of CFD No. 2016-1 for Fiscal Year 2022/2023.

## **Section V – Special Tax Classification**

Section V provides updated information regarding the Special Tax classification of parcels within IA A of CFD No. 2016-1.

## **Section VI – Fiscal Year 2022/2023 Special Tax Levy**

Section VI provides the Fiscal Year 2022/2023 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 A of CFD No. 2016-1 and the bonds issued to fund the Authorized Facilities.

## A. Location

IA A of CFD No. 2016-1 is located along the southerly side of Joshua Ranch Road, from Highland Avenue at the east to Elizabeth Lake Road at the south. This location is in the westerly part of the City of Palmdale (the “City”). This location is also about 4 miles west of Highway 14 (Antelope Valley Freeway), and within 3 miles south of the City of Lancaster. For reference, the boundary map of IA A of CFD No. 2016-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

## B. Formation

IA A of CFD No. 2016-1 was formed and established by the School District on April 19, 2016, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the “Board”), as legislative body of IA A of CFD No. 2016-1, and a landowner election at which the qualified electors of IA A of CFD No. 2016-1 authorized IA A of CFD No. 2016-1 to incur bonded indebtedness in an amount not to exceed \$4,000,000 and approved the levy of Annual Special Taxes.

IA A of CFD No. 2016-1 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 A of CFD No. 2016-1. In addition, IA A of CFD No. 2016-1 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 A of CFD No. 2016-1.

**Board Actions Related to  
Formation of IA A of CFD No. 2016-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	March 15, 2016	16-32
Resolution of Formation	April 19, 2016	16-39
Resolution of Necessity	April 19, 2016	16-40
Resolution Canvassing Election	April 19, 2016	16-41
Ordinance Levying Special Taxes	May 3, 2016	2016-1
Resolution Modifying CFD No. 2016-1	March 10, 2020	20-20
Resolution of Change	August 18, 2020	21-08

An Amended Notice of Special Tax Lien was recorded in the real property records of Los Angeles County on September 30, 2020, as Document No. 2020-1199879 on all property within IA A of CFD No. 2016-1.

**C. Bonds**

As of June 30, 2022. No Bonds have been issued by IA A of CFD No. 2016-1.

## II. Fiscal Year 2021/2022 Annual Special Tax

Each Fiscal Year, IA A of CFD No. 2016-1 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 2021/2022.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2021/2022 is summarized by Special Tax classification in the table below.

**Fiscal Year 2021/2022  
Annual Special Tax Levy**

Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	≤ 2,500	0 Units	\$1,326.00 per Unit	\$0.00
2	2,501 - 2,700	27 Units	\$1,510.62 per Unit	40,786.74
3	2,701 - 2,900	28 Units	\$1,578.96 per Unit	44,210.88
4	2,901 - 3,100	0 Units	\$1,681.98 per Unit	0.00
5	3,101 - 3,300	33 Units	\$1,751.34 per Unit	57,794.22
6	3,301 - 3,500	0 Units	\$1,911.48 per Unit	0.00
7	3,501 - 3,700	0 Units	\$2,002.26 per Unit	0.00
8	3,701 - 3,900	0 Units	\$2,152.18 per Unit	0.00
9	> 3,900	0 Units	\$2,294.98 per Unit	0.00
Undeveloped	NA	0.258 Units	\$0.00 per Acre	0.00
<b>88 Units</b>				<b>\$142,791.84</b>



## B. Collections and Delinquencies

Delinquent Annual Special Taxes for IA A of CFD No. 2016-1 as of June 30, 2022, for Fiscal Year 2021/2022 is summarized in the table below. A detailed listing of the Fiscal year 2021/2022 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit D.

### IA A of CFD No. 2016-1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year				June 30, 2022		
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	\$142,791.84	0	\$142,791.84	\$0.00	0.00%	\$0.00	0.00%

### 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. 2016-1 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. 2016-1 which describes the Authorized Facilities.

The Facilities proposed to be financed by the CFD include but are not limited to those K-8 school sites, preschool facilities, school facilities, any facilities needed to accommodate the educational programs provided by the District, including, but not necessarily limited to, classrooms, on-site office space at a school, central support and administrative facilities, interim housing, furniture, equipment, technology, buses, and transportation facilities needed by the District in order to serve the student population to be generated as a result of development of the property within the CFD and also includes costs associated with the maintenance and operations of school facilities, and the payment of fees to be paid to or improvements to be constructed, owned, operated, or maintained by the Los Angeles County Waterworks District No. 40. To the extent that Waterworks Districts Facilities are to be financed through the creation of the CFD, the Board hereby directs the preparation of a Joint Community Facilities Agreement between the District on one hand and Waterworks District on the other.

Facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction together with the expense related to issuance and sale of any “debt”, as defined in Section 53317(d) of the Act, including the underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, fees of bond and/or District counsel, fees of the special tax consultant, fees of the District’s financial advisor, bond and official statement printing, administrative expenses of the district, the CFD and bond trustee of fiscal agent related to the CFD, and any such debt and all other incidental expenses.

## B. Special Taxes

Special Taxes collected can be utilized by the School District to construct Authorized Facilities to benefit the residents within IA A of CFD No. 2016-1. The table below presents a detailed listing of the Special Taxes collected and expended within the Capital Project Fund 52 of the School District.

### Capital Project Fund 52 (Held by the School District)

<b>Balance as of June 30, 2021</b>		<b>\$0.00</b>
Accruals		\$134,654.79
Special Tax Deposits	\$134,654.79	
Investment Earnings	0.00	
Expenditures		\$0.00
<b>Balance as of June 30, 2022</b>		<b>\$134,654.79</b>

## IV. Special Tax Requirement

This Section outlines the calculation of the Annual Special Tax levy of IA A of CFD No. 2016-1 based on the financial obligations for Fiscal Year 2022/2023.

### A. Special Tax Requirement

The Annual Special Taxes of IA A of CFD No. 2016-1 are calculated in accordance and pursuant to the RMA. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2022/2023.

#### Special Tax Requirement for IA A of CFD No. 2016-1

<b>Fiscal Year 2021/2022 Remaining Sources</b>		<b>\$155,103.65</b>
Balance of Fund 52	\$134,654.79	
Anticipated Special Taxes	8,137.05	
Balance of Bond Fund	12,311.81	
<b>Fiscal Year 2021/2022 Remaining Obligations</b>		<b>(\$155,103.65)</b>
September 1, 2022 Principal Payment	\$0.00	
September 1, 2022 Interest Payment	(12,311.81)	
Direct Construction of Authorized Facilities	(142,791.84)	
<b>Fiscal Year 2021/2022 Surplus (Reserve Fund Draw)</b>		<b>\$0.00</b>
<b>Fiscal Year 2022/2023 Obligations</b>		<b>(\$145,646.58)</b>
Administrative Expense Budget	(\$15,606.00)	
March 1, 2023 Interest Payment	(55,403.13)	
September 1, 2023 Interest Payment	(55,403.13)	
September 1, 2023 Principal Payment	(5,000.00)	
Anticipated Special Tax Delinquencies	0.00	
Direct Construction of Authorized Facilities	(14,234.32)	
<b>Fiscal Year 2022/2023 Special Tax Requirement</b>		<b>\$145,646.58</b>

## 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 and administer any debt issued to financed Authorized Facilities. The estimated Fiscal Year 2022/2023 Administrative Expenses are shown in the table below.

### Fiscal Year 2022/2023 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$3,034.00
Consultant/Trustee Expenses	7,500.00
County Tax Collection Fees	72.00
Contingency for Legal	5,000.00
<b>Total Expenses</b>	<b>\$15,606.00</b>

# V. Special Tax Classification

Each Fiscal Year, parcels within IA A of CFD No. 2016-1 are assigned a 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 A of CFD No. 2016-1.

## 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 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 2022/2023**

<b>Initial Tax Year</b>	<b>Classification</b>	<b>Number of Units</b>
2021/2022	Developed Property	88
<b>Total</b>		<b>88</b>

Building Permits have been issued for 88 Units by the City within IA A of CFD No. 2016-1 According to the Los Angeles County Assessor, 0.2580 acres of Undeveloped Property are zoned for residential development within IA A of CFD No. 2016-1. At build out, IA A of CFD No. 2016-1 will have 89 residential Units. The table on the next page summarizes the Special Tax classification for the Units within IA A of CFD No. 2016-1.

**Fiscal Year 2022/2023  
Special Tax Classification**

<b>Tax Class</b>	<b>Building Square Footage</b>	<b>Number of Units/Acres</b>
1	≤ 2,500	0 Units
2	2,501 - 2,700	27 Units
3	2,701 - 2,900	28 Units
4	2,901 - 3,100	0 Units
5	3,101 - 3,300	33 Units
6	3,301 - 3,500	0 Units
7	3,501 - 3,700	0 Units
Undeveloped	NA	0.258 Units
<b>Total</b>		<b>88 Units</b>

# VI. Fiscal Year 2022/2023 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 A of CFD No. 2016-1 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 E.

A summary of the Annual Special Tax levy for Fiscal Year 2022/2023 by Special Tax classification as determined by the RMA for IA A of CFD No. 2016-1 can be found on the table below.

**Fiscal Year 2022/2023  
Annual Special Tax Levy of IA A of CFD No. 2016-1**

<b>Tax Class</b>	<b>Building Square Footage</b>	<b>Number of Units/Acres</b>	<b>Assigned Annual Special Tax Rate</b>	<b>Total Assigned Annual Special Taxes</b>
1	≤ 2,500	0 Units	\$1,352.52 per Unit	\$0.00
2	2,501 - 2,700	27 Units	1,540.82 per Unit	41,602.14
3	2,701 - 2,900	28 Units	1,610.52 per Unit	45,094.56
4	2,901 - 3,100	0 Units	1,715.60 per Unit	0.00
5	3,101 - 3,300	33 Units	1,786.36 per Unit	58,949.88
6	3,301 - 3,500	0 Units	1,949.70 per Unit	0.00
7	3,501 - 3,700	0 Units	2,042.30 per Unit	0.00
8	3,701 - 3,900	0 Units	2,195.24 per Unit	0.00
9	> 3,900	0 Units	2,340.88 per Unit	0.00
Undeveloped	NA	0.258 Units	0,000.00 per Acre	0.00
<b>88 Units</b>				<b>\$145,646.58</b>

[https://calschools.sharepoint.com/cfs/unregulated/westsideusd/cfd\\_admin/cfd no. 2016-1 ia a/fy 2223/westsideusd\\_cfd2016-1 ia a\\_fy20222023\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/westsideusd/cfd_admin/cfd_no.2016-1_ia_a/fy_2223/westsideusd_cfd2016-1_ia_a_fy20222023_specialtaxreport_d1.docx)



# **Exhibit A**

## **Rate and Method of Apportionment**

# **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF IMPROVEMENT AREA A OF COMMUNITY FACILITIES DISTRICT NO. 2016- 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") A of Community Facilities District ("CFD") No. 2016-1 of the Westside Union School District ("School District") each Fiscal Year commencing in Fiscal Year 2020/2021, in an amount determined by the Board through the application of the 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 Community 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.

**"Approved Property"** means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1 preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit on or before the May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"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 Palmdale, 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 Improvement Area A of Community Facilities District No. 2016-1 of the School District.

**"Exempt Property"** means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section L 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 School Facilities Funding and Mitigation Agreement made and entered into as of \_\_\_\_\_, 2020 by and among the School District and City Ventures Homebuilding, LLC, as it may be amended.

**"Net Taxable Acreage"** means the total Acreage of Developed Property expected to exist in 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 I 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 H 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 K, 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 G, "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 L, 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 L, 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 G, 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, Approved Property or Provisional Undeveloped 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 2020/2021, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved 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**

<b>Land Use Classification</b>	
<b>Land Use Class</b>	<b>Building Square Footage</b>
1	< 2,500 sq. ft.
2	2,501 – 2,700 sq. ft.
3	2,701 – 2,900 sq. ft.
4	2,901 – 3,100 sq. ft.
5	3,101 – 3,300 sq. ft.
6	3,301 – 3,500 sq. ft.
7	3,501 – 3,700 sq. ft.
8	3,701 – 3,900 sq. ft.
9	> 3,900 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. Approved Property**

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

**3. 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 2020/2021  
Assigned Annual Special Taxes  
for Developed Property**

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	≤ 2,500 sq. ft.	\$1,300.00 per Unit
2	2,501 – 2,700 sq. ft.	\$1,481.00 per Unit
3	2,701 – 2,900 sq. ft.	\$1,548.00 per Unit
4	2,901 – 3,100 sq. ft.	\$1,649.00 per Unit
5	3,101 – 3,300 sq. ft.	\$1,717.00 per Unit
6	3,301 – 3,500 sq. ft.	\$1,874.00 per Unit
7	3,501 – 3,700 sq. ft.	\$1,963.00 per Unit
8	3,701 – 3,900 sq. ft.	\$2,110.00 per Unit
9	> 3,900 sq. ft.	\$2,250.00 per Unit

**2. Approved Property, Undeveloped Property and Provisional Undeveloped Property**

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property located shall be \$6,068.00 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, 2021, the Assigned Annual Special Tax rate applicable to Developed Property shall be increased by two percent (2.00%).

**b. Approved Property, Undeveloped Property and Provisional Undeveloped Property**

On each July 1, commencing July 1, 2021, the Assigned Annual Special Tax rate per acre of Acreage for Approved Property, 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 2020/2021 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  
REDUCTION OF THE SPECIAL TAX  
PRIOR TO BOND SALE**

Prior to the issuance of the first series of Bonds, the Maximum Special Tax and Assigned Annual Special Tax on Taxable Property may be reduced in accordance with, and subject to, the conditions set forth in this Section F and the terms of the Mitigation Agreement without the need for any proceedings to make changes as permitted or required under the Act.

Prior to the issuance of the first series of Bonds the Administrator may review information regarding the current and expected value of residential units within the District and prepare an analysis estimating the total property tax burden of completed homes within the District. The Maximum Special Tax and Assigned Annual Special Tax on Taxable Property may be reduced with the written consent of the Administrator to a level such that the resulting estimated total property tax rate complies with the School District's Goals and Policies and the terms of the Mitigation Agreement.

With respect to any Assessor's Parcel for which the Special Tax is reduced, the Board shall indicate in the records of the District that there has been a reduction of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the reduction of the Special Tax obligation by executing a certificate in substantially the form attached herein as Exhibit A.

**SECTION G  
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2020/2021 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 Approved 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 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 Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third 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 Five:** If additional moneys are needed to satisfy the Special Tax Requirement after the fourth 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 H 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 1.1 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 I 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 1.1 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 J  
ANNUAL SPECIAL TAX REMAINDER**

In any Fiscal Year in which the Special Taxes collected from Developed Property exceed 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 K 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 L 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 23.2208 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 M 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 N  
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 A  
 CERTIFICATE TO AMEND SPECIAL TAX  
 DISTRICT CERTIFICATE**

1. Pursuant to Section F of the Rate and Method of Apportionment, Improvement Area A of Community Facilities District No. 2016-1 of the Westside Union School District ("District") hereby approves a reduction in the Assigned Annual Special Tax for Developed Property, Approved Property, Undeveloped Property, and Provisional Undeveloped Property within the District.
- a. The information in Table 2 relating to the Fiscal Year 2020/2021 Assigned Annual Special Tax for Developed Property within the District shall be modified as follows:

**Table 2**  
**Fiscal Year 2020/2021**  
**Assigned Annual Special Taxes**  
**for Developed Property**

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	< 2,500 sq. ft.	\$ , . per Unit
2	2,501 – 2,700 sq. ft.	\$ , . per Unit
3	2,701 – 2,900 sq. ft.	\$ , . per Unit
4	2,901 – 3,100 sq. ft.	\$ , . per Unit
5	3,101 – 3,300 sq. ft.	\$ , . per Unit
6	3,301 – 3,500 sq. ft.	\$ , . per Unit
7	3,501 – 3,700 sq. ft.	\$ , . per Unit
8	3,701 – 3,900 sq. ft.	\$ , . per Unit
9	> 3,900 sq. ft.	\$ , . per Unit

- b. The Fiscal Year 2020/2021 Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, and Provisional Undeveloped Property as adjusted annually pursuant to Section D.2 of the RMA shall be \$[ ] per acre. The Backup Annual Special Tax for Developed Property shall be recalculated pursuant to Section E of the RMA based on the foregoing adjusted Assigned Annual Special Tax per Acre for Undeveloped Property.

Date: \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_ Administrator

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Pages:  
0009

Recorded/Filed in Official Records  
Recorder's Office, Los Angeles County,  
California

06/24/20 AT 12:10PM

FEES:	34.00
TAXES:	0.00
OTHER:	0.00
<hr/>	
PAID:	34.00



LEADSHEET



202006241030195

00018433843



010876899

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01

DAR - Courier (Hard Copy)



THIS FORM IS NOT TO BE DUPLICATED



# Exhibit B

## CFD Boundary Map

SHEET 1 OF 8



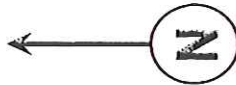
FILED  
AT REQUEST OF  
CITY CLERK

10 PAGE 195

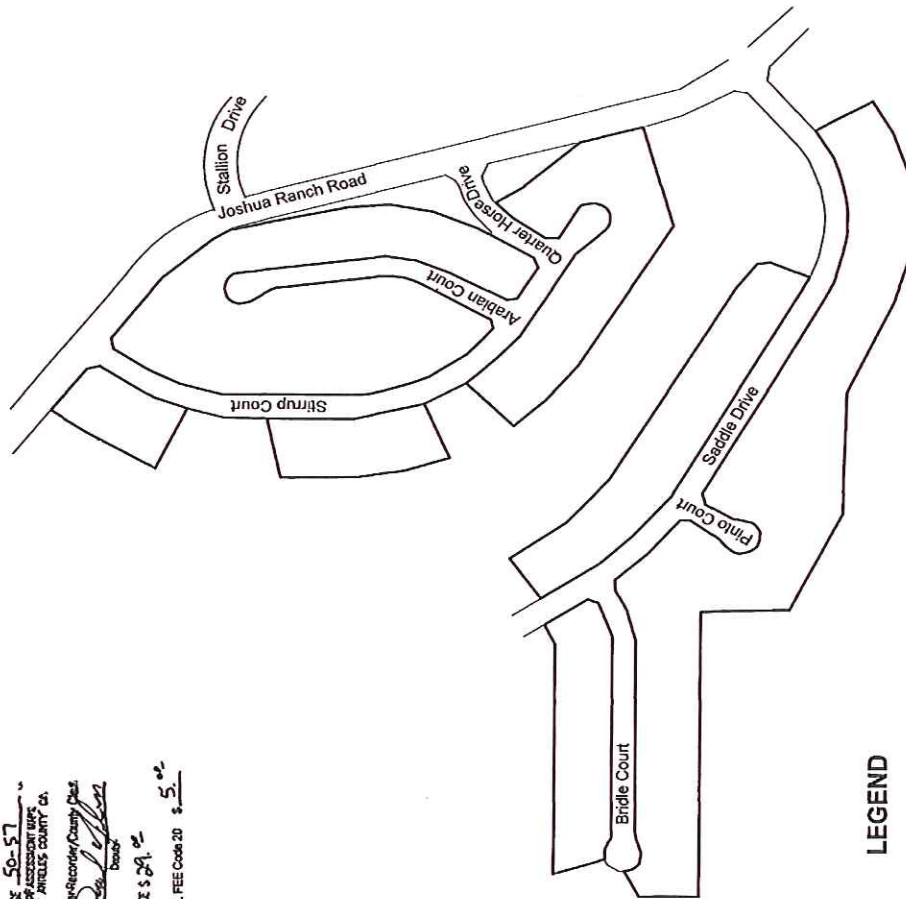
195  
AT PAGE 50-51  
OF SECTION MAPS  
OF LOS ANGELES COUNTY CA.

Register/Recorder/County Clerk  
of Los Angeles County  
Diana

FEE \$ 29.00  
D.A. FEE CODE 20 \$ 5.00




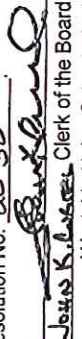
SECOND AMENDED  
BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2016-1  
WESTSIDE UNION SCHOOL DISTRICT  
LOS ANGELES COUNTY



LEGEND

 Boundaries of Improvement Area A  
of Community Facilities District  
(See Sheet 5)

(1) Filed in the office of the Clerk of the Board of Trustees of the Westside Union School District this 16<sup>th</sup> day of JUNE, 2020  
  
FRANK JONES, Clerk of the Board of Trustees  
Westside Union School District

(2) I hereby certify that the within map showing the second amended boundaries of Community Facilities District No. 2016-1 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 16<sup>th</sup> day of JUNE, 2020 by its Resolution No. 20-50  
  
JAMES K. 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 \_\_\_ DAY OF \_\_\_, 20\_\_\_, AT \_\_\_ .M. IN BOOK \_\_\_ AT PAGE(S) \_\_\_ 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.

Prepared by:  
California Financial Services

SECOND AMENDED  
BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2016-1  
WESTSIDE UNION SCHOOL DISTRICT  
LOS ANGELES COUNTY

LEGAL DESCRIPTION OF IMPROVEMENT AREA A  
(Assessor's Parcel Numbers)

3206-064-001	3206-064-031	3206-067-012
3206-064-002	3206-064-032	3206-067-013
3206-064-003	3206-064-033	3206-067-014
3206-064-004	3206-064-034	3206-067-015
3206-064-005	3206-064-035	3206-067-016
3206-064-006	3206-064-036	3206-067-017
3206-064-007	3206-064-037	3206-067-018
3206-064-008	3206-064-038	3206-067-019
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3206-064-019	3206-066-007	3206-067-030
3206-064-020	3206-067-001	3206-067-031
3206-064-021	3206-067-002	3206-067-032
3206-064-022	3206-067-003	3206-067-033
3206-064-023	3206-067-004	3206-067-034
3206-064-024	3206-067-005	3206-067-035
3206-064-025	3206-067-006	3206-067-036
3206-064-026	3206-067-007	3206-067-037
3206-064-027	3206-067-008	3206-067-038
3206-064-028	3206-067-009	3206-067-039
3206-064-029	3206-067-010	3206-067-040
3206-064-030	3206-067-011	

# **Exhibit C**

## **Assessor's Parcel Maps**

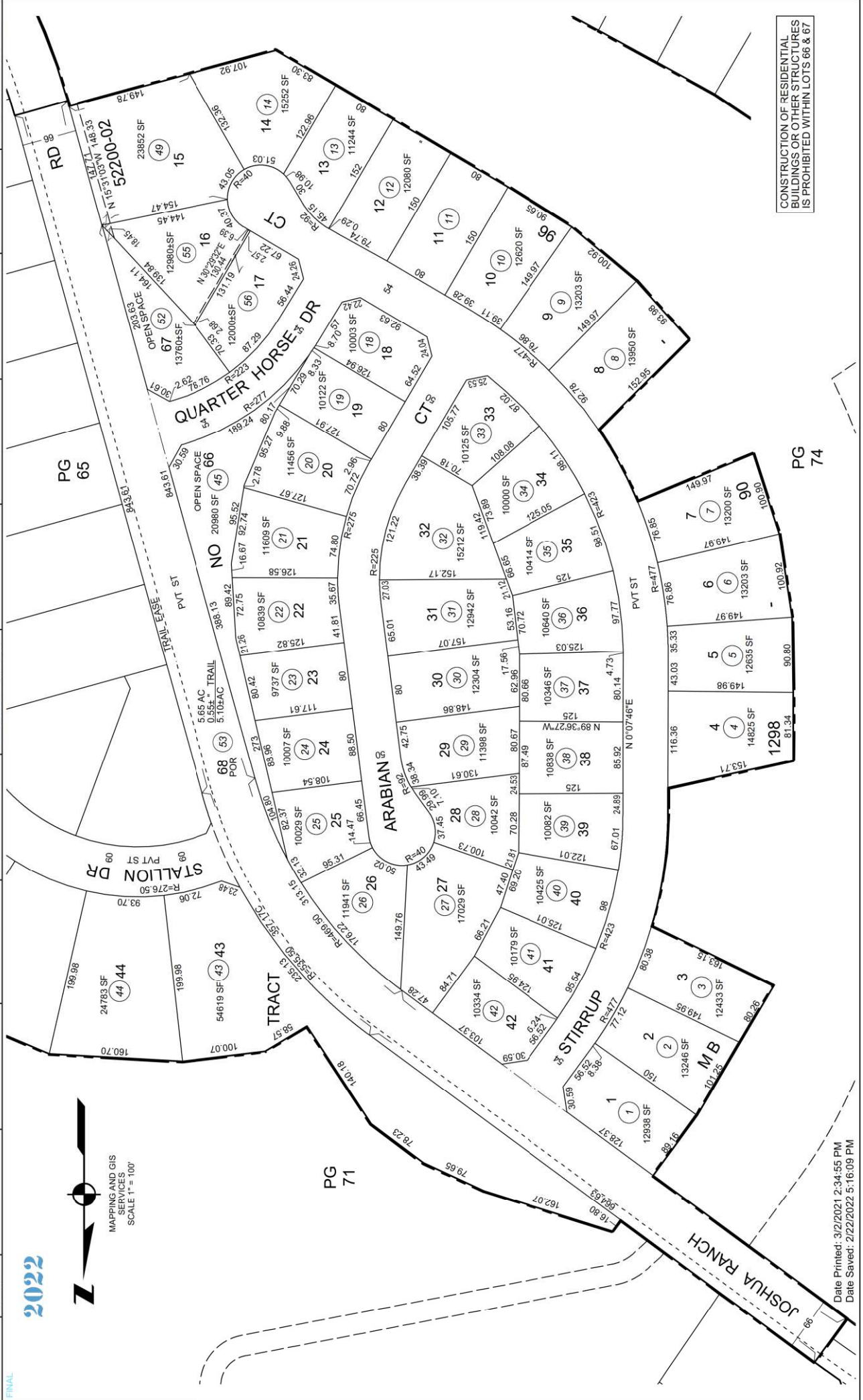


FINAL

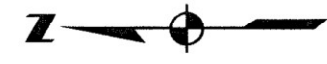
2022



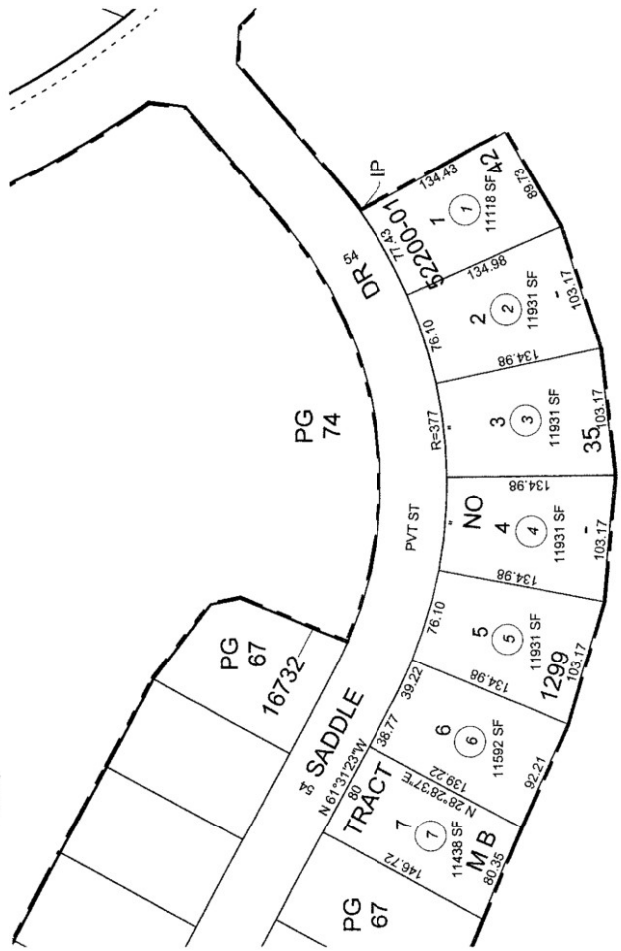
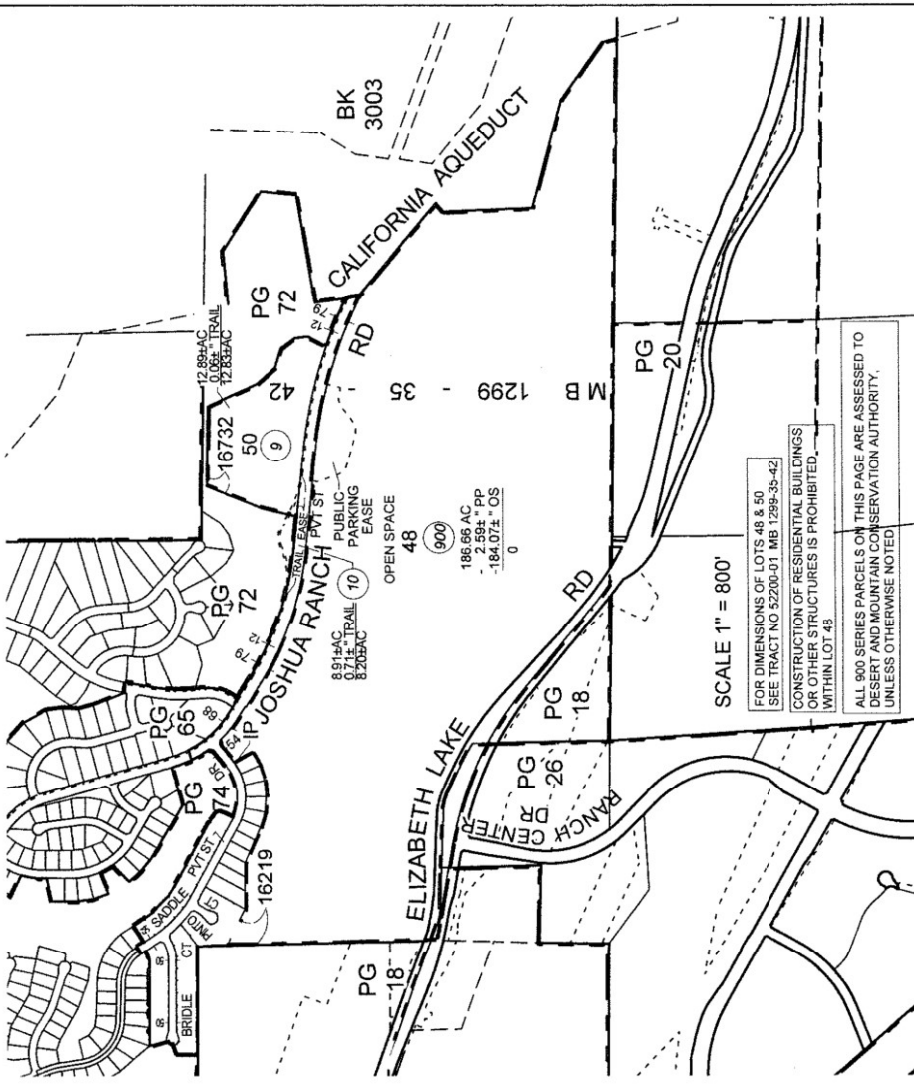
MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'



2018



MAPPING AND GIS  
 SERVICES  
 SCALE 1" = 100'  
 1" = 800'



SCALE 1" = 800'

FOR DIMENSIONS OF LOTS 48 & 50  
 SEE TRACT NO 52200-01 MB 1299-35-42

CONSTRUCTION OF RESIDENTIAL BUILDINGS  
 OR OTHER STRUCTURES IS PROHIBITED  
 WITHIN LOT 48

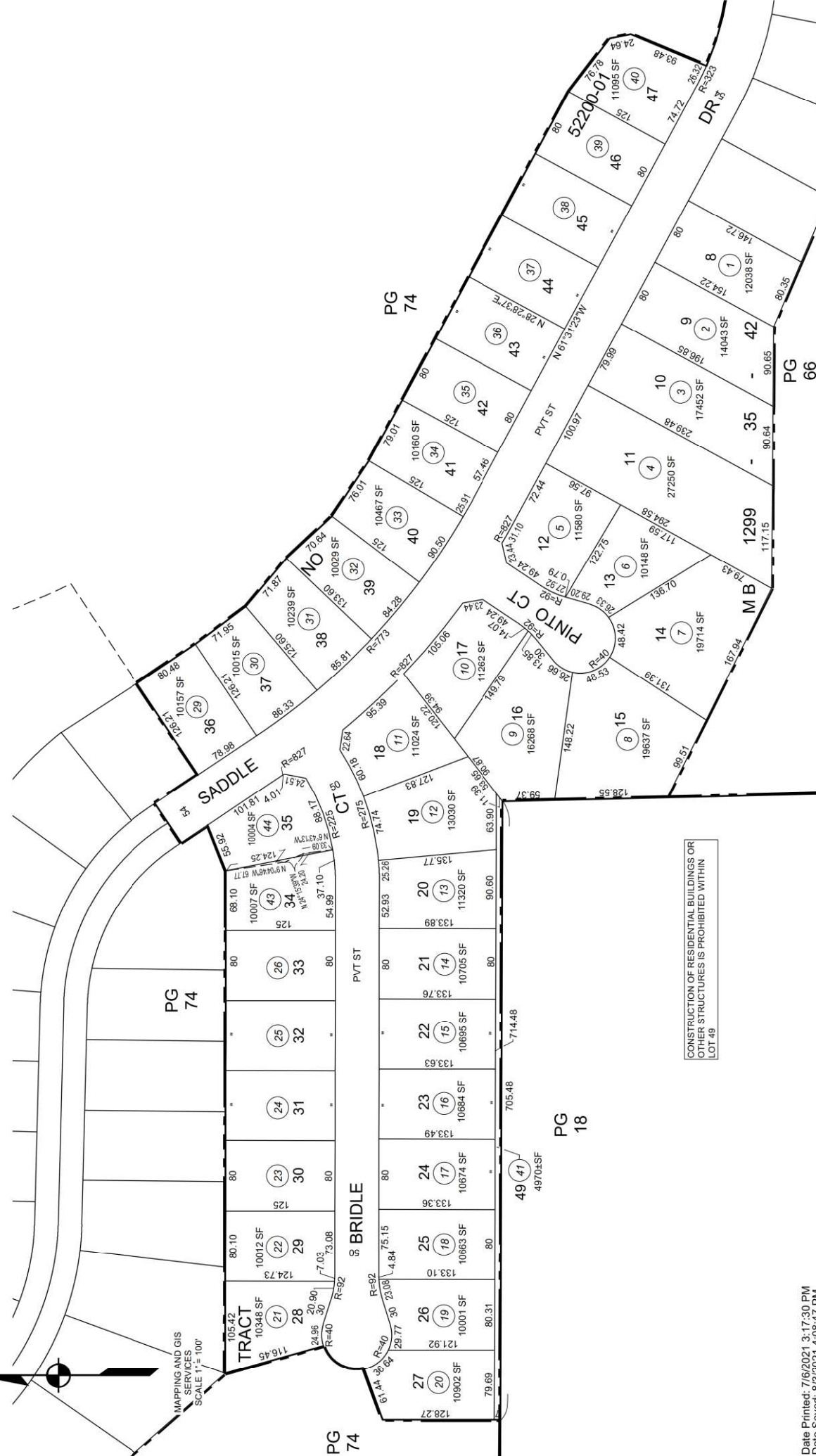
ALL 900 SERIES PARCELS ON THIS PAGE ARE ASSESSED TO  
 DESERT AND MOUNTAIN CONSERVATION AUTHORITY,  
 UNLESS OTHERWISE NOTED

SCALE 1" = 100'

2022



MAPPING AND GIS SERVICES SCALE 1"=100'



# **Exhibit D**

## **Delinquent Annual Special Tax Report**





# Fixed Charge Special Assessment Delinquency Report

## Year End Report for Fiscal Year 2021/2022

### Improvement Area A of Westside Union School District Community Facilities District No. 2016-1



#### Summary

##### Year End

Total Taxes Due June 30, 2022	<b>\$142,791.84</b>
Amount Paid	<b>\$142,791.84</b>
Amount Remaining to be Collected	<b>\$0.00</b>
Number of Parcels Delinquent	<b>0</b>
Delinquency Rate	<b>0.00%</b>

##### Foreclosure

<b>CFD Subject to Foreclosure Covenant:</b>	<b>Yes</b>
<b>Foreclosure Determination Date</b>	<b>July 1st</b>
<b>Foreclosure Commencement Date</b>	<b>November 1st</b>

##### Foreclosure Qualification

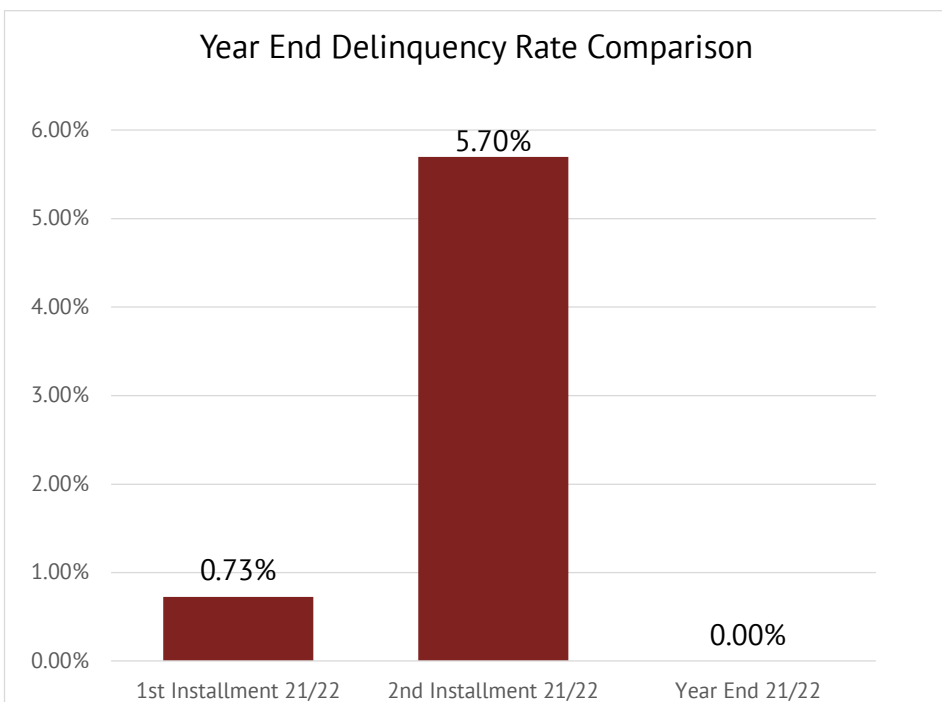
Individual Parcel Delinquency	<b>\$10,000</b>
Individual Owners Multiple Parcels Delinquency	<b>\$10,000</b>
Individual Parcels Semi-Annual Installments	<b>5</b>
Aggregate Delinquency Rate	<b>5.00%</b>

##### Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	<b>NA</b>
Parcels Exceeding CFD Aggregate	<b>NA</b>

Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement, the District and the District Counsel are authorized to employ counsel to conduct any such foreclosure proceedings.

Year End Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2021/2022

Improvement Area A of Westside Union School District Community Facilities District No. 2016-1



## Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2022	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2016/2017	No Special Tax Levy						
2017/2018							
2018/2019							
2019/2020							
2020/2021							
2021/2022	\$142,791.84	0	\$142,791.84	\$0.00	0.00%	\$0.00	0.00%

# Exhibit E

## Annual Special Tax Roll for Fiscal Year 2022/2023

Westside Union School District  
Community Facilities District No. 2016-1 Improvement Area A  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52200-02	1	3206-064-001	\$1,630.39	\$1,540.82
52200-02	2	3206-064-002	\$1,630.39	\$1,610.52
52200-02	3	3206-064-003	\$1,786.37	\$1,786.36
52200-02	4	3206-064-004	\$1,630.39	\$1,610.52
52200-02	5	3206-064-005	\$1,630.39	\$1,540.82
52200-02	6	3206-064-006	\$1,786.37	\$1,786.36
52200-02	7	3206-064-007	\$1,630.39	\$1,610.52
52200-02	8	3206-064-008	\$1,630.39	\$1,610.52
52200-02	9	3206-064-009	\$1,630.39	\$1,540.82
52200-02	10	3206-064-010	\$1,786.37	\$1,786.36
52200-02	11	3206-064-011	\$1,630.39	\$1,540.82
52200-02	12	3206-064-012	\$1,786.37	\$1,786.36
52200-02	13	3206-064-013	\$1,630.39	\$0.00
52200-02	14	3206-064-014	\$1,786.37	\$1,786.36
52200-02	17	3206-064-017	\$1,630.39	\$1,610.52
52200-02	18	3206-064-018	\$1,630.39	\$1,540.82
52200-02	19	3206-064-019	\$1,786.37	\$1,786.36
52200-02	20	3206-064-020	\$1,630.39	\$1,610.52
52200-02	21	3206-064-021	\$1,786.37	\$1,786.36
52200-02	22	3206-064-022	\$1,630.39	\$1,540.82
52200-02	23	3206-064-023	\$1,630.39	\$1,610.52
52200-02	24	3206-064-024	\$1,786.37	\$1,786.36
52200-02	25	3206-064-025	\$1,630.39	\$1,540.82
52200-02	26	3206-064-026	\$1,786.37	\$1,786.36
52200-02	27	3206-064-027	\$1,630.39	\$1,540.82
52200-02	28	3206-064-028	\$1,786.37	\$1,786.36
52200-02	29	3206-064-029	\$1,630.39	\$1,610.52
52200-02	30	3206-064-030	\$1,786.37	\$1,786.36
52200-02	31	3206-064-031	\$1,630.39	\$1,610.52
52200-02	32	3206-064-032	\$1,630.39	\$1,540.82
52200-02	33	3206-064-033	\$1,786.37	\$1,786.36
52200-02	34	3206-064-034	\$1,630.39	\$1,540.82
52200-02	35	3206-064-035	\$1,786.37	\$1,786.36
52200-02	36	3206-064-036	\$1,630.39	\$1,610.52
52200-02	37	3206-064-037	\$1,786.37	\$1,786.36
52200-02	38	3206-064-038	\$1,630.39	\$1,610.52
52200-02	39	3206-064-039	\$1,786.37	\$1,786.36
52200-02	40	3206-064-040	\$1,630.39	\$1,540.82
52200-02	41	3206-064-041	\$1,786.37	\$1,786.36
52200-02	42	3206-064-042	\$1,630.39	\$1,610.52
52200-02	15	3206-064-049	\$1,630.39	\$1,610.52
52200-02	16	3206-064-051	\$1,630.39	\$1,540.82

Westside Union School District  
Community Facilities District No. 2016-1 Improvement Area A  
Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52200-01	1	3206-066-001	\$1,706.78	\$1,610.52
52200-01	2	3206-066-002	\$1,786.37	\$1,786.36
52200-01	3	3206-066-003	\$1,706.78	\$1,540.82
52200-01	4	3206-066-004	\$1,786.37	\$1,786.36
52200-01	5	3206-066-005	\$1,706.78	\$1,540.82
52200-01	6	3206-066-006	\$1,706.78	\$1,610.52
52200-01	7	3206-066-007	\$1,786.37	\$1,786.36
52200-01	8	3206-067-001	\$1,706.78	\$1,540.82
52200-01	9	3206-067-002	\$1,786.37	\$1,786.36
52200-01	10	3206-067-003	\$1,706.78	\$1,540.82
52200-01	11	3206-067-004	\$1,706.78	\$1,610.52
52200-01	12	3206-067-005	\$1,706.78	\$1,610.52
52200-01	13	3206-067-006	\$1,786.37	\$1,786.36
52200-01	14	3206-067-007	\$1,706.78	\$1,540.82
52200-01	15	3206-067-008	\$1,786.37	\$1,786.36
52200-01	16	3206-067-009	\$1,706.78	\$1,610.52
52200-01	17	3206-067-010	\$1,706.78	\$1,540.82
52200-01	18	3206-067-011	\$1,706.78	\$1,540.82
52200-01	19	3206-067-012	\$1,706.78	\$1,610.52
52200-01	20	3206-067-013	\$1,786.37	\$1,786.36
52200-01	21	3206-067-014	\$1,706.78	\$1,540.82
52200-01	22	3206-067-015	\$1,786.37	\$1,786.36
52200-01	23	3206-067-016	\$1,706.78	\$1,610.52
52200-01	24	3206-067-017	\$1,706.78	\$1,540.82
52200-01	25	3206-067-018	\$1,706.78	\$1,610.52
52200-01	26	3206-067-019	\$1,786.37	\$1,786.36
52200-01	27	3206-067-020	\$1,786.37	\$1,786.36
52200-01	28	3206-067-021	\$1,706.78	\$1,540.82
52200-01	29	3206-067-022	\$1,786.37	\$1,786.36
52200-01	30	3206-067-023	\$1,706.78	\$1,610.52
52200-01	31	3206-067-024	\$1,706.78	\$1,540.82
52200-01	32	3206-067-025	\$1,706.78	\$1,610.52
52200-01	33	3206-067-026	\$1,786.37	\$1,786.36
52200-01	34	3206-067-027	\$1,706.78	\$1,540.82
52200-01	35	3206-067-028	\$1,786.37	\$1,786.36
52200-01	36	3206-067-029	\$1,706.78	\$1,610.52
52200-01	37	3206-067-030	\$1,786.37	\$1,786.36
52200-01	38	3206-067-031	\$1,706.78	\$1,610.52
52200-01	39	3206-067-032	\$1,786.37	\$1,786.36
52200-01	40	3206-067-033	\$1,706.78	\$1,540.82
52200-01	41	3206-067-034	\$1,706.78	\$1,610.52
52200-01	42	3206-067-035	\$1,706.78	\$1,540.82

Westside Union School District  
 Community Facilities District No. 2016-1 Improvement Area A  
 Fiscal Year 2022/2023 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
52200-01	43	3206-067-036	\$1,786.37	\$1,786.36
52200-01	44	3206-067-037	\$1,706.78	\$1,610.52
52200-01	45	3206-067-038	\$1,706.78	\$1,540.82
52200-01	46	3206-067-039	\$1,706.78	\$1,610.52
52200-01	47	3206-067-040	\$1,786.37	\$1,786.36

<b>Total Parcels</b>	<b>89</b>
<b>Total Taxable Parcels</b>	<b>88</b>
<b>Total Maximum Annual Special Tax</b>	<b>\$152,543.51</b>
<b>Total Assigned Special Tax</b>	<b>\$145,646.58</b>