

ORDINANCE NO. 01

ORDINANCE OF THE BOARD OF TRUSTEES OF THE WESTSIDE UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF WESTSIDE UNION SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2025-1, AUTHORIZING THE LEVY OF A SPECIAL TAX

WHEREAS, on November 4, 2025, the Board of Trustees (the “Board”) of the Westside Union School District (the “District”) adopted (i) Resolution No. 26-02 (the “Resolution of Intention”) stating its intention to form Westside Union School District Community Facilities District No. 2025-1 (“CFD No. 2025-1”), and (ii) Resolution No. 26-03 (the “Resolution of Intention to Incur Debt”) stating the necessity to incur bonded indebtedness in the amount not to exceed \$7,500,000, with the proposed boundaries indicated on a proposed CFD No. 2025-1 boundary map (the “Map”), to finance the acquisition and/or construction of District facilities and facilities of the Antelope Valley Union High School District (“AVUHSD”) (collectively, the “Facilities”); and

WHEREAS, the Board approved the boundaries of CFD No. 2025-1 set forth on the Map which Map is on file in the office of the Clerk of the Board and on record with the County Recorder of Los Angeles County, California; and

WHEREAS, notice was published as required by law relative to the Board’s intention to form CFD No. 2025-1 and to incur bonded indebtedness in an amount not exceeding the specified amount to finance the Facilities; and

WHEREAS, the Board held a noticed public hearing as required by law regarding the formation of CFD No. 2025-1, the rate and method of apportionment and manner of collection of the special tax to be levied within CFD No. 2025-1, and regarding the necessity to authorize the issuance of bonds, the purpose for which the bonds are to be issued, the amount of the proposed debt, the maximum term of the bonds and the maximum annual rate of interest to be paid; and

WHEREAS, at said hearing all persons desiring to be heard on all matters pertaining to the formation of CFD No. 2025-1, the proposed levy of the special tax within CFD No. 2025-1, and the incurring of bonded indebtedness by CFD No. 2025-1 were heard and a full and fair hearing was held; and

WHEREAS, the Board, subsequent to said hearing, adopted Resolution No. 26-04 determining the validity of prior proceedings and establishing CFD No. 2025-1 (the “Resolution of Formation”); and

WHEREAS, the Board, acting as the legislative body of CFD No. 2025-1, subsequent to the hearing, adopted Resolution No. 26-05, calling an election within CFD No. 2025-1 for December 9, 2025, on the propositions to incur bonded indebtedness for CFD No. 2025-1, levying a special tax within CFD No. 2025-1, and setting an appropriations limit; and

WHEREAS, on December 9, 2025, an election was held within CFD No. 2025-1 in which the eligible electors approved by more than two-thirds vote the proposition of incurring bonded indebtedness, levying a special tax, and setting an appropriations limit.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE WESTSIDE UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE WESTSIDE UNION SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2025-1, DOES HEREBY ORDAIN, DETERMINE AND ORDER AS FOLLOWS:

1. The foregoing recitals are true and correct.
2. A special tax is authorized to be levied within CFD No. 2025-1 (the “Special Tax”) pursuant to the formula set forth in Exhibit A (the “Rate and Method”), as attached to the Resolution of Formation and incorporated herein by reference, in an amount necessary to pay the costs of providing the Facilities, periodic costs, and costs of the tax levy and collection, and all other costs including amounts payable with respect to the bonded indebtedness.
3. The Superintendent or designee, on or before August 10 of each year, is authorized to determine the specific Special Tax rate and amount to be levied for the then current or future tax years within CFD No. 2025-1, except that the Special Tax rate to be levied shall not exceed the maximum rate set forth in the applicable Rate and Method.
4. All Special Tax collections shall be used as provided for in the Act, the Resolution of Intention, the Resolution of Intention to Incur Debt, and the Resolution of Formation.
5. The Special Tax shall be collected in the same manner as ordinary *ad valorem* taxes are collected and shall be subject to the same penalties and the same procedure for sale in cases of delinquency as provided for ad valorem taxes; *provided, however*, CFD No. 2025-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.
6. Claims for refund of the tax shall comply with the following and any additional procedures established by the Board:
 - (a) All claims shall be filed, in writing, with the Superintendent during the fiscal year in which the error is believed to have occurred. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to bringing suit thereon.
 - (b) Pursuant to Government Code section 935(b), the claim shall be subject to the provisions of Government Code sections 945.6 and 946.
 - (c) The Board shall act on a timely claim within the time period required by Government Code section 912.4.
 - (d) The procedure described in this Ordinance, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking a refund of the tax. The decision of the Board shall be final.
7. The President shall sign this ordinance and the Clerk shall attest to such signature. The Clerk is directed to cause the title and text of this ordinance to be published within 15 days after its passage at least once in a newspaper of general circulation published and circulated within the jurisdiction of the District, and to post at the main office of the District a certified copy of the full text of the adopted ordinance.

8. The ordinance takes effect and shall be in force from and after 30 days from the date of final passage. A copy of the ordinance shall be transmitted to the Clerk of the Board of Supervisors of Los Angeles County, the Assessor and the Treasurer-Tax Collector of Los Angeles County.

PASSED AND ADOPTED by the Board of Trustees of the Westside Union School District at a duly called and noticed meeting, of which the public was provided due notice, and at which a quorum of said Board were in attendance, conducted in the City of Palmdale, California, on the 16th day of December, 2025 by the following vote:

AYES: 5

NOES: 0

ABSENT/ABSTAIN: 0

/s/ Andrew Rowe

President of the Board of Trustees

Westside Union School District

ATTEST:

/s/ Christopher Grado

Clerk of the Board of Trustees

Westside Union School District