#### RESOLUTION NUMBER XXXX

RESOLUTION OF THE CITY OF PERRIS CITY COUNCIL ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NOS. 1-S, 93-1R, 2001-1 IA 1, 2001-1 IA 2, 2001-1 IA 3, 2001-1 IA 4, 2001-1 IA 5, 2001-1 IA 6, 2001-1 IA 7, 2001-2, 2001-3, 2002-1, 2003-1, 2004-1, 2004-2, 2004-3 IA 1, 2004-3 IA 2, 2004-5, 2005-1 IA 3, 2005-1 IA 4, 2005-2, 2005-4, 2006-1, 2006-2, 2006-3, 2007-2, 2014-1 IA 1, 2014-1 IA2, 2014-1 IA3, 2014-2, 2018-1 IA1, 2018-1 IA2, AND 2018-02 ESTABLISHING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2019/2020

WHEREAS, the City Council of the City of Perris, California (hereinafter referred to as the "legislative body"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (these Community Facilities Districts shall hereinafter be referred to as "Districts"); and

WHEREAS, this legislative body, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said Community Facilities Districts, and this legislative body is desirous to establish the specific rate of the special tax to be collected for the next fiscal year;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Perris, California, as follows:

- **Section 1.** That the above recitals are true and correct.
- **Section 2.** That the specific rate of the special tax to be collected to pay for the costs and expenses for the next fiscal year 2019/2020 for the referenced Districts are hereby determined and established as set forth in the attached, referenced and incorporated Exhibits "A GG".
- Section 3. That the rate as set forth above does not exceed the amount as previously authorized by Ordinance of this legislative body, and is not in excess of that as previously approved by the qualified electors of the Districts and are exempt from the requirements of Section XIII D of the California State Constitution (Proposition 218).
- **Section 4.** That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- B. Necessary replenishment of bond reserve funds or other reserve fund;
- C. Payment of costs and expenses of authorized public facilities and services;
- D. Repayment of advances and loans, if appropriate; and
- E. Payment of District administrative costs.

The proceeds of the special taxes shall be used as set forth above, and shall not be used for any other purpose.

- **Section 5.** The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected, and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.
- **Section 6.** Monies above collected shall be paid into the Community Facilities Districts' funds, including any bond fund and reserve fund.
- Section 7. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public improvements, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate and amount of said tax, reference is made to the attached Exhibits "A GG."
- Section 8. The County Auditor shall then, at the close of the tax collection period, promptly render to this Agency a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

| ADOPTED, SIGNED and APPROVED   | this day of, 2019.   |
|--|--|
|  |  |
| $\overline{M}$   | ayor, Michael M. Vargas  |
| ATTEST:  |  |
| City Clerk, Nancy Salazar  |  |
| STATE OF CALIFORNIA ) COUNTY OF RIVERSIDE ) § CITY OF PERRIS )   |  |
| I,, CITY CLERK OF THE CITY CCERTIFY that the foregoing Resolution Number City Council of the City of Perris at a regular meetin 2019, and that it was so adopted by the following called | was duly and regularly adopted by the g thereof held the day of, |
| AYES:<br>NOES:<br>ABSENT:<br>ABSTAIN:  |  |
| Ci   | ty Clerk, Nancy Salazar  |

#### **EXHIBIT "A"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 1-S SOUTH PERRIS PUBLIC SERVICES CFD FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                        | Special                | Maximum Special Tax Rate (1) |              |  |
|------------------------|------------------------|------------------------------|--------------|--|
| Land Use Class         | Tax Rate<br>Multiplier | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Single Family Unit | Per Unit               | \$396.96                     | \$404.89     |  |
| 2 - Multi Family Unit  | Per Unit               | \$198.48                     | \$202.44     |  |
| 3 - Non Residential    | Per Acre               | \$1,587.83                   | \$1,619.59   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

|                        | Special                | FY 2019/2020                               |                              |  |
|------------------------|------------------------|--|------------------------------|--|
| Land Use Class         | Tax Rate<br>Multiplier | Maximum Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 - Single Family Unit | Per Unit               | \$404.89                                   | \$404.89                     |  |
| 2 - Multi Family Unit  | Per Unit               | \$202.44                                   | \$202.44                     |  |
| 3 - Non Residential    | Per Acre               | \$1,619.59                                 | \$1,619.59                   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

#### EXHIBIT "B"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                  | Special                | Residential           | Maximum Spec | ial Tax Rate (1) |
|------------------|------------------------|-----------------------|--------------|------------------|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019 | FY 2019/2020     |
| 1 - Residential  | Per Unit               | Greater than 3,150    | \$1,815.72   | \$1,852.04       |
| 2 - Residential  | Per Unit               | 2,951 to 3,150        | \$1,616.22   | \$1,648.54       |
| 3 - Residential  | Per Unit               | 2,751 to 2,950        | \$1,576.95   | \$1,608.49       |
| 4 - Residential  | Per Unit               | 2,551 to 2,750        | \$1,452.79   | \$1,481.85       |
| 5 - Residential  | Per Unit               | 2,351 to 2,550        | \$1,385.93   | \$1,413.65       |
| 6 - Residential  | Per Unit               | 2,151 to 2,350        | \$1,279.81   | \$1,305.41       |
| 7 - Residential  | Per Unit               | 1,951 to 2,150        | \$1,173.69   | \$1,197.17       |
| 8 - Residential  | Per Unit               | 1,751 to 1,950        | \$1,028.31   | \$1,048.87       |
| 9 - Residential  | Per Unit               | Less than 1,750       | \$851.08     | \$868.11         |
| 10 - Undeveloped | Per Acre               | N/A                   | \$8,447.21   | \$8,616.16       |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

#### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

# **EXHIBIT "B"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                  | Special             | Panidontial                          | FY 20   | 19/2020                      |
|------------------|---------------------|--------------------------------------|---|------------------------------|
| Land Use Class   | Tax Rate Multiplier | Residential<br>Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |
| 1 - Residential  | Per Unit            | Greater than 3,150                   | \$1,852.04                                    | \$1,852.04                   |
| 2 - Residential  | Per Unit            | 2,951 to 3,150                       | \$1,648.54                                    | \$1,648.54                   |
| 3 - Residential  | Per Unit            | 2,751 to 2,950                       | \$1,608.49                                    | \$1,608.49                   |
| 4 - Residential  | Per Unit            | 2,551 to 2,750                       | \$1,481.85                                    | \$1,481.85                   |
| 5 - Residential  | Per Unit            | 2,351 to 2,550                       | \$1,413.65                                    | \$1,413.65                   |
| 6 - Residential  | Per Unit            | 2,151 to 2,350                       | \$1,305.41                                    | \$1,305.41                   |
| 7 - Residential  | Per Unit            | 1,951 to 2,150                       | \$1,197.17                                    | \$1,197.17                   |
| 8 - Residential  | Per Unit            | 1,751 to 1,950                       | \$1,048.87                                    | \$1,048.87                   |
| 9 - Residential  | Per Unit            | Less than 1,750                      | \$868.11                                      | \$868.11                     |
| 10 - Undeveloped | Per Acre            | N/A                                  | \$8,616.16                                    | \$8,616.16                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

#### **EXHIBIT "C"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                  | Special                | Residential           | Maximum Special Tax Rate (1) |              |  |
|------------------|------------------------|-----------------------|------------------------------|--------------|--|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential  | Per Unit               | Greater than 3,150    | \$1,815.72                   | \$1,852.04   |  |
| 2 – Residential  | Per Unit               | 2,951 to 3,150        | \$1,616.22                   | \$1,648.54   |  |
| 3 - Residential  | Per Unit               | 2,751 to 2,950        | \$1,576.95                   | \$1,608.49   |  |
| 4 - Residential  | Per Unit               | 2,551 to 2,750        | \$1,452.79                   | \$1,481.85   |  |
| 5 – Residential  | Per Unit               | 2,351 to 2,550        | \$1,385.93                   | \$1,413.65   |  |
| 6 – Residential  | Per Unit               | 2,151 to 2,350        | \$1,279.81                   | \$1,305.41   |  |
| 7 – Residential  | Per Unit               | 1,951 to 2,150        | \$1,173.69                   | \$1,197.17   |  |
| 8 – Residential  | Per Unit               | 1,751 to 1,950        | \$1,028.31                   | \$1,048.87   |  |
| 9 – Residential  | Per Unit               | Less than 1,750       | \$851.08                     | \$868.11     |  |
| 10 - Undeveloped | Per Acre               | N/A                   | \$8,418.56                   | \$8,586.93   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

# **EXHIBIT "C"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                  | Special                           | Residential           | FY 20              | 19/2020    |
|------------------|-----------------------------------|-----------------------|--------------------|------------|
| Land Use Class   | Special<br>Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Floor Area Maximum |            |
| 1 – Residential  | Per Unit                          | Greater than 3,150    | \$1,852.04         | \$1,852.04 |
| 2 - Residential  | Per Unit                          | 2,951 to 3,150        | \$1,648.54         | \$1,648.54 |
| 3 - Residential  | Per Unit                          | 2,751 to 2,950        | \$1,608.49         | \$1,608.49 |
| 4 - Residential  | Per Unit                          | 2,551 to 2,750        | \$1,481.85         | \$1,481.85 |
| 5 – Residential  | Per Unit                          | 2,351 to 2,550        | \$1,413.65         | \$1,413.65 |
| 6 - Residential  | Per Unit                          | 2,151 to 2,350        | \$1,305.41         | \$1,305.41 |
| 7 – Residential  | Per Unit                          | 1,951 to 2,150        | \$1,197.17         | \$1,197.17 |
| 8 – Residential  | Per Unit                          | 1,751 to 1,950        | \$1,048.87         | \$1,048.87 |
| 9 – Residential  | Per Unit                          | Less than 1,750       | \$868.11           | \$868.11   |
| 10 – Undeveloped | Per Acre                          | N/A                   | \$8,586.93         | \$8,586.93 |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount
equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

#### EXHIBIT "D"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                  | Special             | Residential           | Maximum Spec | ial Tax Rate (1) |
|------------------|---------------------|-----------------------|--------------|------------------|
| Land Use Class   | Tax Rate Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019 | FY 2019/2020     |
| 1 - Residential  | Per Unit            | Greater than 3,150    | \$1,815.72   | \$1,852.04       |
| 2 - Residential  | Per Unit            | 2,951 to 3,150        | \$1,616.22   | \$1,648.54       |
| 3 - Residential  | Per Unit            | 2,751 to 2,950        | \$1,576.95   | \$1,608.49       |
| 4 - Residential  | Per Unit            | 2,551 to 2,750        | \$1,452.79   | \$1,481.85       |
| 5 - Residential  | Per Unit            | 2,351 to 2,550        | \$1,385.93   | \$1,413.65       |
| 6 - Residential  | Per Unit            | 2,151 to 2,350        | \$1,279.81   | \$1,305.41       |
| 7 - Residential  | Per Unit            | 1,951 to 2,150        | \$1,173.69   | \$1,197.17       |
| 8 - Residential  | Per Unit            | 1,751 to 1,950        | \$1,028.31   | \$1,048.87       |
| 9 - Residential  | Per Unit            | Less than 1,750       | \$851.08     | \$868.11         |
| 10 - Undeveloped | Per Acre            | N/A                   | \$8,162.81   | \$8,326.06       |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

#### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

# EXHIBIT "D"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2014-1, AVELINA IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                  | Special                | Residential                                      | FY 20°     | 19/2020                      |
|------------------|------------------------|--|------------|------------------------------|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area (Sq Ft)  Maximum Special Tax Rate (1) |            | Proposed<br>Special Tax Rate |
| 1 - Residential  | Per Unit               | Greater than 3,150                               | \$1,852.04 | \$1,852.04                   |
| 2 - Residential  | Per Unit               | 2,951 to 3,150                                   | \$1,648.54 | \$1,648.54                   |
| 3 - Residential  | Per Unit               | 2,751 to 2,950                                   | \$1,608.49 | \$1,608.49                   |
| 4 - Residential  | Per Unit               | 2,551 to 2,750                                   | \$1,481.85 | \$1,481.85                   |
| 5 - Residential  | Per Unit               | 2,351 to 2,550                                   | \$1,413.65 | \$1,413.65                   |
| 6 - Residential  | Per Unit               | 2,151 to 2,350                                   | \$1,305.41 | \$1,305.41                   |
| 7 - Residential  | Per Unit               | 1,951 to 2,150                                   | \$1,197.17 | \$1,197.17                   |
| 8 - Residential  | Per Unit               | 1,751 to 1,950                                   | \$1,048.87 | \$1,048.87                   |
| 9 - Residential  | Per Unit               | Less than 1,750                                  | \$868.11   | \$868.11                     |
| 10 – Undeveloped | Per Acre               | N/A  | \$8,326.06 | \$8,326.06                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2016.

#### **EXHIBIT "E"**

# **CITY OF PERRIS**

# COMMUNITY FACILITIES DISTRICT NO. 2014-2, PERRIS VALLEY SPECTRUM FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes the Aggregate Maximum Special Tax and Maximum Special Tax Rate as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                                | FY 2018/2019   |          | FY 2019/2020                           |                                |
|--------------------------------|--|----------|--|--------------------------------|
| Special Tax Rate<br>Multiplier | Aggregate Maximum Special Tax Sax Maximum Special Tax Rate |          | Aggregate<br>Maximum<br>Special<br>Tax | Maximum<br>Special Tax<br>Rate |
| Per Square Footage             | \$624,587  | \$0.2645 | \$624,587                              | \$0.2645                       |

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate.

For Fiscal Year 2019/2020, the Annual Costs will be determined.

In accordance with the Rate and Method of Apportionment, the Annual Costs are defined as that amount required in any fiscal year to: (i) pay annual Debt Service on all Outstanding Bonds; (ii) pay annual Administrative Fees of the City; (iii) pay any amounts, if any, necessary to replenish the Reserve Fund on the Bonds (iv) any other payment required under the Administration Agreement and any amendment thereto; (v) less the Agency Contribution for such fiscal year.

Upon determination of the Annual Costs, the Annual Special Tax shall be levied to satisfy the Annual Costs proportionately on each Assessor's Parcel up to 100% of the Proposed Special Tax rate listed below.

|                                | FY 2019/2020                           |   |                                |                                 |
|--------------------------------|--|---|--------------------------------|---------------------------------|
| Special Tax Rate<br>Multiplier | Aggregate<br>Maximum<br>Special<br>Tax | Aggregate<br>Proposed<br>Special<br>Tax | Maximum<br>Special<br>Tax Rate | Proposed<br>Special Tax<br>Rate |
| Per Square Footage             | \$624,587                              | \$624,587                               | \$0.2645                       | \$0.2645                        |

#### **EXHIBIT "F"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 93-1R, MAY RANCH FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes the Aggregate Maximum Special Tax and Maximum Special Tax Rate as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                            |                                |   | /2019   | FY 2019/2020  |                                |
|----------------------------|--------------------------------|---|---|---|--------------------------------|
| Land Use<br>Class          | Special Tax Rate<br>Multiplier | Aggregate<br>Maximum<br>Special<br>Tax <sup>(1)</sup> | Maximum<br>Special<br>Tax Rate <sup>(2)</sup> | Aggregate<br>Maximum<br>Special<br>Tax <sup>(1)</sup> | Maximum<br>Special<br>Tax Rate |
| Developed -<br>Residential | Per Square Footage             | \$813,571.50  | \$0.2512                                      | \$829,842.93  | \$0.2562                       |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003. There exists also, a Backup Maximum Special Tax base rate of \$0.2013 per square foot with a 2% inflator beginning July 1, 2003.

(2) The Maximum Special Tax Rate is calculated by the Aggregate Maximum Special Tax divided by the total square footage in the District.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate.

For Fiscal Year 2019/2020, the Annual Costs will be determined.

In accordance with the Rate and Method of Apportionment, the Annual Costs are defined as that amount required in any fiscal year to: (i) pay annual Debt Service on all Outstanding Bonds; (ii) pay annual Administrative Fees of the City; (iii) pay any amounts, if any, necessary to replenish the Reserve Fund on the Bonds (iv) any other payment required under the Administration Agreement and any amendment thereto.

Upon determination of the Annual Costs, the Annual Special Tax shall be levied to satisfy the Annual Costs proportionately on each Assessor's Parcel up to 100% of the Proposed Special Tax rate listed below.

# EXHIBIT "F"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 93-1R, MAY RANCH FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                            |                                | FY 2019/2020  |  |                                    |                                 |
|----------------------------|--------------------------------|---|--|------------------------------------|---------------------------------|
| Land Use<br>Class          | Special Tax Rate<br>Multiplier | Aggregate<br>Maximum<br>Special<br>Tax <sup>(1)</sup> | Aggregate<br>Proposed<br>Special<br>Tax <sup>(1)</sup> | Maximum<br>Special<br>Tax Rate (2) | Proposed<br>Special<br>Tax Rate |
| Developed -<br>Residential | Per Square Footage             | \$829,842.93  | \$829,842.93   | \$0.2562                           | \$0.2562                        |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003. There exists also, a Backup Maximum Special Tax base rate of \$0.2013 per square foot with a 2% inflator beginning July 1, 2003.

(2) The Maximum or Proposed Special Tax Rate is calculated by the Aggregate Maximum or Proposed Special Tax divided by the total square footage in the District.

#### **EXHIBIT "G"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special Tax     | Maximum Special Tax Rate (1) |              |  |
|-----------------|-----------------|------------------------------|--------------|--|
| Class           | Rate Multiplier | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit        | \$1,647.34                   | \$1,680.29   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "G"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

| Land Use        | Special Tax        | Tax FY 2019/2020                           |                  |  |
|-----------------|--------------------|--|------------------|--|
| Class           | Rate<br>Multiplier | Maximum Special<br>Tax Rate <sup>(1)</sup> | Proposed Special |  |
|                 | Manupher           | Tax Rate "                                 | Tax Rate         |  |
| 1 – Residential | Per Unit           | \$1,680.29                                 | \$1,680.29       |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

#### **EXHIBIT "H"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | ·   Macidantial Flaar | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|-----------------------|------------------------------|--------------|--|
| Class           | Tax Rate<br>Multiplier | Area (Sq Ft)          | FY 2018/2019                 | FY 2019/2020 |  |
| 1 - Residential | Per Unit               | Less than 2,101       | \$1,345.33                   | \$1,372.23   |  |
| 2 - Residential | Per Unit               | 2,101 to 2,400        | \$1,497.70                   | \$1,527.66   |  |
| 3 – Residential | Per Unit               | 2,401 to 2,700        | \$1,584.19                   | \$1,615.87   |  |
| 4 - Residential | Per Unit               | 2,701 to 3,000        | \$1,725.59                   | \$1,760.10   |  |
| 5 – Residential | Per Unit               | Greater than 3,000    | \$1,877.97                   | \$1,915.53   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "H"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

| Special           |                        | Residential Floor  | FY 2019/2020                                  |                              |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 - Residential   | Per Unit               | Less than 2,101    | \$1,372.23                                    | \$1,372.23                   |
| 2 - Residential   | Per Unit               | 2,101 to 2,400     | \$1,527.66                                    | \$1,527.66                   |
| 3 - Residential   | Per Unit               | 2,401 to 2,700     | \$1,615.87                                    | \$1,615.87                   |
| 4 – Residential   | Per Unit               | 2,701 to 3,000     | \$1,760.10                                    | \$1,760.10                   |
| 5 - Residential   | Per Unit               | Greater than 3,000 | \$1,915.53                                    | \$1,915.53                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

### EXHIBIT "I"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor Maximum S |              | ecial Tax Rate (1) |  |
|-----------------|------------------------|-----------------------------|--------------|--------------------|--|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)             | FY 2018/2019 | FY 2019/2020       |  |
| 1 – Residential | Per Unit               | Less than 1,501             | \$932.12     | \$950.76           |  |
| 2 – Residential | Per Unit               | 1,501 to 1,800              | \$1,018.60   | \$1,038.97         |  |
| 3 – Residential | Per Unit               | 1,801 to 2,100              | \$1,160.00   | \$1,183.20         |  |
| 4 – Residential | Per Unit               | 2,101 to 2,400              | \$1,301.40   | \$1,327.42         |  |
| 5 – Residential | Per Unit               | 2,401 to 2,700              | \$1,453.78   | \$1,482.85         |  |
| 6 - Residential | Per Unit               | Greater than 2,700          | \$1,628.12   | \$1,660.68         |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "I"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2019/2020                                  |                                 |
|-------------------|------------------------|--------------------|---|---------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |
| 1 – Residential   | Per Unit               | Less than 1,501    | \$950.76                                      | \$950.76                        |
| 2 – Residential   | Per Unit               | 1,501 to 1,800     | \$1,038.97                                    | \$1,038.97                      |
| 3 – Residential   | Per Unit               | 1,801 to 2,100     | \$1,183.20                                    | \$1,183.20                      |
| 4 – Residential   | Per Unit               | 2,101 to 2,400     | \$1,327.42                                    | \$1,327.42                      |
| 5 – Residential   | Per Unit               | 2,401 to 2,700     | \$1,482.85                                    | \$1,482.85                      |
| 6 – Residential   | Per Unit               | Greater than 2,700 | \$1,660.68                                    | \$1,660.68                      |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

#### EXHIBIT "J"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 4 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| 1 4 11            | Special                | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|-------------------|------------------------|--------------------|------------------------------|--------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential   | Per Unit               | Less than 1,801    | \$2,608.61                   | \$2,660.78   |  |
| 2 – Residential   | Per Unit               | 1,801 to 2,100     | \$2,810.49                   | \$2,866.70   |  |
| 3 – Residential   | Per Unit               | 2,101 to 2,400     | \$3,000.49                   | \$3,060.50   |  |
| 4 – Residential   | Per Unit               | 2,401 to 2,700     | \$3,181.26                   | \$3,244.88   |  |
| 5 – Residential   | Per Unit               | 2,701 to 3,000     | \$3,625.92                   | \$3,698.44   |  |
| 6 – Residential   | Per Unit               | Greater than 3,000 | \$4,013.85                   | \$4,094.13   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

# EXHIBIT "J"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 4 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2019/2020                                  |                              |  |
|-------------------|------------------------|--------------------|---|------------------------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 - Residential   | Per Unit               | Less than 1,801    | \$2,660.78                                    | \$2,660.78                   |  |
| 2 - Residential   | Per Unit               | 1,801 to 2,100     | \$2,866.70                                    | \$2,866.70                   |  |
| 3 – Residential   | Per Unit               | 2,101 to 2,400     | \$3,060.50                                    | \$3,060.50                   |  |
| 4 - Residential   | Per Unit               | 2,401 to 2,700     | \$3,244.88                                    | \$3,244.88                   |  |
| 5 – Residential   | Per Unit               | 2,701 to 3,000     | \$3,698,44                                    | \$3,698.44                   |  |
| 6 – Residential   | Per Unit               | Greater than 3,000 | \$4,094.13                                    | \$4,094.13                   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

#### EXHIBIT "K"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 5 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special Residential Floor |                    | Maximum Special Tax Rate (1) |              |  |
|-----------------|---------------------------|--------------------|------------------------------|--------------|--|
| Class           | Tax Rate<br>Multiplier    | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit                  | Less than 2,400    | \$3,639.12                   | \$3,711.90   |  |
| 2 - Residential | Per Unit                  | 2,401 to 2,700     | \$3,979.54                   | \$4,059.13   |  |
| 3 – Residential | Per Unit                  | 2,701 to 3,000     | \$3,979.54                   | \$4,059.13   |  |
| 4 – Residential | Per Unit                  | 3,001 to 3,300     | \$4,160.31                   | \$4,243.52   |  |
| 5 – Residential | Per Unit                  | Greater than 3,300 | \$4,461.15                   | \$4,550.38   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

#### **EXHIBIT "K"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 5 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2019/2020                                  |                              |  |
|-------------------|------------------------|--------------------|---|------------------------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 – Residential   | Per Unit               | Less than 2,400    | \$3,711.90                                    | \$3,711.90                   |  |
| 2 - Residential   | Per Unit               | 2,401 to 2,700     | \$4,059.13                                    | \$4,059.13                   |  |
| 3 - Residential   | Per Unit               | 2,701 to 3,000     | \$4,059.13                                    | \$4,059.13                   |  |
| 4 - Residential   | Per Unit               | 3,001 to 3,300     | \$4,243.52                                    | \$4,243.52                   |  |
| 5 - Residential   | Per Unit               | Greater than 3,300 | \$4,550.38                                    | \$4,550.38                   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

#### EXHIBIT "L"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 6 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

Zone 1

|                 | Special                | Residential           | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|-----------------------|------------------------------|--------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit               | 1,900 or less         | \$2,980.36                   | \$3,039.97   |  |
| 2 – Residential | Per Unit               | 1,901 to 2,200        | \$3,120.87                   | \$3,183.28   |  |
| 3 – Residential | Per Unit               | 2,201 to 2,500        | \$3,260.12                   | \$3,325.33   |  |
| 4 - Residential | Per Unit               | 2,501 to 2,800        | \$3,454.09                   | \$3,523.17   |  |
| 5 - Residential | Per Unit               | 2,801 or greater      | \$3,575.94                   | \$3,647.46   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

Zone 2

|                 | Special             | Residential           | Maximum Spec | al Tax Rate (1) |  |
|-----------------|---------------------|-----------------------|--------------|-----------------|--|
| Land Use Class  | Tax Rate Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019 | FY 2019/2020    |  |
| 1 - Residential | Per Unit            | 1,900 or less         | \$2,458.15   | \$2,507.31      |  |
| 2 - Residential | Per Unit            | 1,901 to 2,200        | \$2,580.00   | \$2,631.60      |  |
| 3 - Residential | Per Unit            | 2,201 to 2,600        | \$2,676.98   | \$2,730.52      |  |
| 4 - Residential | Per Unit            | 2,601 to 2,800        | \$3,758.72   | \$3,833.89      |  |
| 5 – Residential | Per Unit            | 2,801 or greater      | \$3,880.57   | \$3,958.18      |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

#### EXHIBIT "L"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 6 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

Upon determination of the STR, the Annual Special Tax shall be levied to satisfy the STR proportionately on each Assessor's Parcel of Developed Property up to 100% of the Proposed Special Tax rate listed below.

If additional moneys are needed to satisfy the STR after the first step has been completed, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property up to 100% of Proposed Special Tax rate listed below.

#### EXHIBIT "L"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 6 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### Zone 1

|                 | Special                | Residential           | FY 2019/2020                                  |                                 |  |
|-----------------|------------------------|-----------------------|---|---------------------------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 – Residential | Per Unit               | 1,900 or less         | \$3,039.97                                    | \$3,039.97                      |  |
| 2 – Residential | Per Unit               | 1,901 to 2,200        | \$3,183.28                                    | \$3,183.28                      |  |
| 3 – Residential | Per Unit               | 2,201 to 2,500        | \$3,325.33                                    | \$3,325.33                      |  |
| 4 – Residential | Per Unit               | 2,501 to 2,800        | \$3,523.17                                    | \$3,523.17                      |  |
| 5 – Residential | Per Unit               | 2,801 or greater      | \$3,647.46                                    | \$3,647.46                      |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

#### Zone 2

|                 | Special                | Residential           | FY 2019/2020                                  |                                 |  |
|-----------------|------------------------|-----------------------|---|---------------------------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 – Residential | Per Unit               | 1,900 or less         | \$2,507.31                                    | \$2,507.31                      |  |
| 2 – Residential | Per Unit               | 1,901 to 2,200        | \$2,631.60                                    | \$2,631.60                      |  |
| 3 – Residential | Per Unit               | 2,201 to 2,600        | \$2,730.52                                    | \$2,730.52                      |  |
| 4 - Residential | Per Unit               | 2,601 to 2,800        | \$3,833.89                                    | \$3,833.89                      |  |
| 5 - Residential | Per Unit               | 2,801 or greater      | \$3,958.18                                    | \$3,958.18                      |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

#### EXHIBIT "M"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 7 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                 | Special             | Residential           | Maximum Spec | ial Tax Rate (1) |  |
|-----------------|---------------------|-----------------------|--------------|------------------|--|
| Land Use Class  | Tax Rate Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019 | FY 2019/2020     |  |
| 1 – Residential | Per Unit            | 1,800 or less         | \$2,504.37   | \$2,554,46       |  |
| 2 – Residential | Per Unit            | 1,801 to 2,100        | \$2,557.15   | \$2,608.29       |  |
| 3 – Residential | Per Unit            | 2,101 to 2,400        | \$2,762.99   | \$2,818.25       |  |
| 4 – Residential | Per Unit            | 2,401 to 2,700        | \$3,256.47   | \$3,321.60       |  |
| 5 - Residential | Per Unit            | 2,701 to 3,000        | \$3,753.92   | \$3,829.00       |  |
| 6 - Residential | Per Unit            | 3,001 or greater      | \$4,012.53   | \$4,092.79       |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

#### **EXHIBIT "M"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-1, MAY FARMS IMPROVEMENT AREA NO. 7 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

If additional moneys are needed to satisfy the STR after the first step has been completed, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property up to 100% of Proposed Special Tax rate listed below.

|                 | Special                | Residential           | FY 2019/2020                                  |                                 |  |
|-----------------|------------------------|-----------------------|---|---------------------------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 - Residential | Per Unit               | 1,800 or less         | \$2,554.46                                    | \$2,554.46                      |  |
| 2 – Residential | Per Unit               | 1,801 to 2,100        | \$2,608.29                                    | \$2,608.29                      |  |
| 3 - Residential | Per Unit               | 2,101 to 2,400        | \$2,818.25                                    | \$2,818.25                      |  |
| 4 - Residential | Per Unit               | 2,401 to 2,700        | \$3,321.60                                    | \$3,321.60                      |  |
| 5 - Residential | Per Unit               | 2,701 to 3,000        | \$3,829.00                                    | \$3,829.00                      |  |
| 6 - Residential | Per Unit               | 3,001 or greater      | \$4,092.79                                    | \$4,092.79                      |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### EXHIBIT "N"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-2, VILLAGES OF AVALON FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                             |                                      | FY 201   | 8/2019   | FY 2019/2020                                       |  |
|-----------------------------|--------------------------------------|--|--|--|--|
| Land Use Class              | Residential<br>Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate<br>Per<br>Unit/Acre | Maximum<br>Public<br>Safety CFD<br>Special Tax<br>Per<br>Unit/Acre | Maximum<br>Special<br>Tax Rate<br>Per<br>Unit/Acre | Maximum Public Safety CFD Special Tax Per Unit/Acre (1)(2) |
| 1 – Residential             | Greater than 2,250                   | \$2,151.16   | \$343.19   | \$2,194.17   | \$350.06   |
| 2 – Residential             | 1,600 to 2,250                       | \$1,890.33   | \$343.19   | \$1,928.13   | \$350.06   |
| 3 – Residential             | Less than 1,600                      | \$1,589.69   | \$343.19   | \$1,621.48   | \$350.06   |
| 4 - Non-Residential (Acres) | N/A                                  | \$12,798.48  | \$1,372.79   | \$13,054.45  | \$1,400.24   |
| 5 – Undeveloped             | N/A                                  | \$12,798.48  | N/A  | \$13,054.45  | N/A  |

(1) In accordance with the Rate and Method of Apportionment, the Maximum Assigned and Public Safety CFD Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year beginning July 1, 2003.

(2) The CFD Special Tax Rate per unit for Residential Developed Property or per acre for Non-Residential Developed Property is applied as a credit for all Developed Properties in CFD 2001-2, Villages of Avalon.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

#### **EXHIBIT "N"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-2, VILLAGES OF AVALON FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                             |  |             | FY 201  | 9/2020  |   |
|-----------------------------|--|-------------|---|---|---|
| Land Use Class              | Residential Special Floor Area (Sq Ft) Per Unit/Acre |             | Maximum Public Safety CFD Special Tax Per Unit/Acre | Proposed<br>Special<br>Tax Rate<br>Per<br>Unit/Acre | Proposed Public Safety CFD Special Tax Per Unit/Acre (1)(2) |
| 1 - Residential             | Greater than 2,250                                   | \$2,194.17  | \$350.06  | \$2,194.17  | \$350.06  |
| 2 - Residential             | 1,600 to 2,250                                       | \$1,928.13  | \$350.06  | \$1,928.13  | \$350.06  |
| 3 - Residential             | Less than 1,600                                      | \$1,621.48  | \$350.06  | \$1,621.48  | \$350.06  |
| 4 - Non-Residential (Acres) | N/A  | \$13,054.45 | \$1,400.24  | \$13,054.45   | \$1,400.24  |
| 5- Undeveloped              | N/A  | \$13,054.45 | N/A   | \$13,054.45   | N/A   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

<sup>(2)</sup> The CFD Special Tax Rate per unit for Residential Developed Property or per acre for Non-Residential Developed Property is applied as a credit for all Developed Properties in CFD 2001-2, Villages of Avalon.

#### **EXHIBIT "O"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2001-3 NORTH PERRIS PUBLIC SAFETY CFD FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

# 1. Maximum Special Tax Progression

The following table summarizes each land use classification as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                        | Special                | Maximum Spec | cial Tax Rate (1) |
|------------------------|------------------------|--------------|-------------------|
| Land Use Class         | Tax Rate<br>Multiplier | FY 2018/2019 | FY 2019/2020      |
| 1 - Single Family Unit | Per Unit               | \$343.19     | \$350.06          |
| 2 – Multi Family Unit  | Per Unit               | \$68.63      | \$70.01           |
| 3 – Non- Residential   | Per Acre               | \$1,372.78   | \$1,400.24        |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

| Special Tax            |                 | FY 2019/2020                               |                              |  |
|------------------------|-----------------|--|------------------------------|--|
| Land Use Class         | Rate Multiplier | Maximum Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 – Single Family Unit | Per Unit        | \$350.06                                   | \$350.06                     |  |
| 2 – Multi Family Unit  | Per Unit        | \$70.01                                    | \$70.01                      |  |
| 3 – Non- Residential   | Per Acre        | \$1,400.24                                 | \$1,400,24                   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

#### **EXHIBIT "P"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2002-1, WILLOWBROOK FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor  | Maximum Spe  | cial Tax Rate (1) |
|-----------------|------------------------|--------------------|--------------|-------------------|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019 | FY 2019/2020      |
| 1 - Residential | Per Unit               | Greater than 2,749 | \$2,109.97   | \$2,152.17        |
| 2 - Residential | Per Unit               | 2,500 to 2,749     | \$1,908.17   | \$1,946.33        |
| 3 - Residential | Per Unit               | 2,250 to 2,499     | \$1,851.88   | \$1,888.92        |
| 4 - Residential | Per Unit               | 2,000 to 2,249     | \$1,706.37   | \$1,740.50        |
| 5 - Residential | Per Unit               | 1,750 to 1,999     | \$1,650.08   | \$1,683.09        |
| 6 - Residential | Per Unit               | 1,500 to 1,749     | \$1,526.53   | \$1,557.06        |
| 7 - Residential | Per Unit               | Less than 1,500    | \$1,348.07   | \$1,375.03        |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "P"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2002-1, WILLOWBROOK FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 20   | 019/2020                     |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 – Residential   | Per Unit               | Greater than 2,749 | \$2,152.17                                    | \$2,152.17                   |
| 2 – Residential   | Per Unit               | 2,500 to 2,749     | \$1,946.33                                    | \$1,946.33                   |
| 3 – Residential   | Per Unit               | 2,250 to 2,499     | \$1,888.92                                    | \$1,888.92                   |
| 4 - Residential   | Per Unit               | 2,000 to 2,249     | \$1,740.50                                    | \$1,740.50                   |
| 5 - Residential   | Per Unit               | 1,750 to 1,999     | \$1,683.09                                    | \$1,683.09                   |
| 6 - Residential   | Per Unit               | 1,500 to 1,749     | \$1,557.06                                    | \$1,557.06                   |
| 7 – Residential   | Per Unit               | Less than 1,500    | \$1,375.03                                    | \$1,375.03                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2003.

#### **EXHIBIT "Q"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2003-1, CHAPARRAL RIDGE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                |                    |              | cial Tax Rate (1) |
|-----------------|------------------------|--------------------|--------------|-------------------|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019 | FY 2019/2020      |
| 1 – Residential | Per Unit               | Less than 2,400    | \$2,147.66   | \$2,190.62        |
| 2 – Residential | Per Unit               | 2,400 to 2,599     | \$2,309.51   | \$2,355.70        |
| 3 – Residential | Per Unit               | 2,600 to 2,799     | \$2,398.60   | \$2,446.57        |
| 4 – Residential | Per Unit               | Greater than 2,799 | \$2,488.78   | \$2,538.55        |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2004.

# 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

# **EXHIBIT "Q"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2003-1, CHAPARRAL RIDGE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

| Land Use<br>Class | Special<br>Tax Rate<br>Multiplier | Residential Floor<br>Area<br>(Sq Ft) | FY 2019/2020                                  |                              |
|-------------------|-----------------------------------|--------------------------------------|---|------------------------------|
|                   |                                   |                                      | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 - Residential   | Per Unit                          | Less than 2,400                      | \$2,190.62                                    | \$2,190.62                   |
| 2 - Residential   | Per Unit                          | 2,400 to 2,599                       | \$2,355.70                                    | \$2,355.70                   |
| 3 - Residential   | Per Unit                          | 2,600 to 2,799                       | \$2,446.57                                    | \$2,446.57                   |
| 4 - Residential   | Per Unit                          | Greater than 2,799                   | \$2,538.55                                    | \$2,538.55                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2004.

#### **EXHIBIT "R"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-1, AMBER OAKS FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use<br>Class | Special<br>Tax Rate<br>Multiplier | Residential Floor<br>Area<br>(Sq Ft) | Maximum Special Tax Rate (1) |              |
|-------------------|-----------------------------------|--------------------------------------|------------------------------|--------------|
|                   |                                   |                                      | FY 2018/2019                 | FY 2019/2020 |
| 1 – Residential   | Per Unit                          | Greater than 2,000                   | \$2,289.29                   | \$2,335.08   |
| 2 – Residential   | Per Unit                          | 1,500 to 2,000                       | \$2,096.65                   | \$2,138.58   |
| 3 – Residential   | Per Unit                          | Less than 1,500                      | \$1,940.95                   | \$1,979.77   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

#### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "R"

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-1, AMBER OAKS FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2  | 019/2020                     |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 - Residential   | Per Unit               | Greater than 2,000 | \$2,335.08                                    | \$2,335.08                   |
| 2 – Residential   | Per Unit               | 1,500 to 2,000     | \$2,138.58                                    | \$2,138.58                   |
| 3 - Residential   | Per Unit               | Less than 1,500    | \$1,979.77                                    | \$1,979.77                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### **EXHIBIT "S"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-2 CORMAN LEIGH COMMUNITIES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|--------------------|------------------------------|--------------|--|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit               | Greater than 2,749 | \$2,653.60                   | \$2,706.67   |  |
| 2 - Residential | Per Unit               | 2,500 to 2,749     | \$2,391.33                   | \$2,439.15   |  |
| 3 - Residential | Per Unit               | 2,250 to 2,499     | \$2,260.18                   | \$2,305.39   |  |
| 4 – Residential | Per Unit               | 2,000 to 2,249     | \$2,129.04                   | \$2,171.62   |  |
| 5 – Residential | Per Unit               | 1,750 to 1,999     | \$1,984.78                   | \$2,024.48   |  |
| 6 - Residential | Per Unit               | Less than 1,750    | \$1,814.29                   | \$1,850.58   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "S"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-2 CORMAN LEIGH COMMUNITIES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

| Special           |                        | Residential Floor  | FY 2  | 019/2020                     |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 - Residential   | Per Unit               | Greater than 2,749 | \$2,706.67                                    | \$2,706.67                   |
| 2 – Residential   | Per Unit               | 2,500 to 2,749     | \$2,439.15                                    | \$2,439.15                   |
| 3 – Residential   | Per Unit               | 2,250 to 2,499     | \$2,305.39                                    | \$2,305.39                   |
| 4 - Residential   | Per Unit               | 2,000 to 2,249     | \$2,171.62                                    | \$2,171.62                   |
| 5 – Residential   | Per Unit               | 1,750 to 1,999     | \$2,024.48                                    | \$2,024.48                   |
| 6 – Residential   | Per Unit               | Less than 1,750    | \$1,850.58                                    | \$1,850.58                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### **EXHIBIT "T"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-3, MONUMENT RANCH IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor  | sidential Floor Maximum Special Tax I |              |
|-----------------|------------------------|--------------------|---------------------------------------|--------------|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                          | FY 2019/2020 |
| 1 – Residential | Per Unit               | Less than 1,801    | \$2,006.92                            | \$2,047.06   |
| 2 – Residential | Per Unit               | 1,801 to 2100      | \$2,167.90                            | \$2,211.26   |
| 3 – Residential | Per Unit               | 2,101 to 2,400     | \$2,330.19                            | \$2,376.80   |
| 4 - Residential | Per Unit               | 2,401 to 2,700     | \$2,748.47                            | \$2,803.44   |
| 5 – Residential | Per Unit               | 2,701 to 3,000     | \$3,015.00                            | \$3,075.30   |
| 6 - Residential | Per Unit               | 3,001 to 3,300     | \$3,123.20                            | \$3,185.67   |
| 7 – Residential | Per Unit               | Greater than 3,300 | \$3,553.35                            | \$3,624.42   |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "T"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-3, MONUMENT RANCH IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2  | 019/2020                     |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 – Residential   | Per Unit               | Less than 1,801    | \$2,047.06                                    | \$2,047.06                   |
| 2 – Residential   | Per Unit               | 1,801 to 21`00     | \$2,211.26                                    | \$2,211.26                   |
| 3 – Residential   | Per Unit               | 2,101 to 2,400     | \$2,376.80                                    | \$2,376.80                   |
| 4 - Residential   | Per Unit               | 2,401 to 2,700     | \$2,803.44                                    | \$2,803.44                   |
| 5 – Residential   | Per Unit               | 2,701 to 3,000     | \$3,075.30                                    | \$3,075.30                   |
| 6 – Residential   | Per Unit               | 3,001 to 3,300     | \$3,185.67                                    | \$3,185.67                   |
| 7 - Residential   | Per Unit               | Greater than 3,300 | \$3,624.42                                    | \$3,624.42                   |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### EXHIBIT "U"

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-3, MONUMENT RANCH IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                     | Special Residential    |                       | Maximum Special Tax Rate (1) |              |  |
|---------------------|------------------------|-----------------------|------------------------------|--------------|--|
| Land Use Class      | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential     | Per Unit               | Less than 2,401       | \$2,463.46                   | \$2,512.73   |  |
| 2 – Residential     | Per Unit               | 2,401 to 2,700        | \$2,678.54                   | \$2,732.11   |  |
| 3 – Residential     | Per Unit               | 2,701 to 3,000        | \$2,840.83                   | \$2,897.65   |  |
| 4 – Residential     | Per Unit               | 3,001 to 3,300        | \$3,055.91                   | \$3,117.03   |  |
| 5 – Residential     | Per Unit               | Greater than 3,300    | \$3,553.35                   | \$3,624.42   |  |
| 6 - Non Residential | Per Acre               | N/A                   | \$16,497.44                  | \$16,827.39  |  |
| 7 – Undeveloped     | Per Acre               | N/A                   | \$16,497.44                  | \$16,827.39  |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "U"

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-3, MONUMENT RANCH IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                     | Special                | Residential           | FY 2019/2020                                  |                                 |  |
|---------------------|------------------------|-----------------------|---|---------------------------------|--|
| Land Use Class      | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 - Residential     | Per Unit               | Less than 2,401       | \$2,512.73                                    | \$2,512.73                      |  |
| 2 - Residential     | Per Unit               | 2,401 to 2,700        | \$2,732.11                                    | \$2,732.11                      |  |
| 3 - Residential     | Per Unit               | 2,701 to 3,000        | \$2,897.65                                    | \$2,897.65                      |  |
| 4 - Residential     | Per Unit               | 3,001 to 3,300        | \$3,117.03                                    | \$3,117.03                      |  |
| 5 – Residential     | Per Unit               | Greater than 3,300    | \$3,624.42                                    | \$3,624.42                      |  |
| 6 - Non Residential | Per Acre               | N/A                   | \$16,827.39                                   | \$16,827.39                     |  |
| 7 - Undeveloped     | Per Acre               | N/A                   | \$16,827.39                                   | \$16,827.39                     |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2005.

### EXHIBIT "V"

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-5, AMBER OAKS II FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|--------------------|------------------------------|--------------|--|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit               | Greater than 2,199 | \$1,939.11                   | \$1,977.89   |  |
| 2 – Residential |                        | 1,800 to 2,199     | \$1,875.73                   | \$1,913.24   |  |
| 3 – Residential |                        | 1,501 to 1,799     | \$1,750.25                   | \$1,785.25   |  |
| 4 – Residential | Per Unit               | Less than 1,501    | \$1,560.09                   | \$1,591.29   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "V"

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2004-5, AMBER OAKS II FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  |   | 2019/2020                    |  |
|-------------------|------------------------|--------------------|---|------------------------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 – Residential   | Per Unit               | Greater than 2,199 | \$1,977.89                                    | \$1,977.89                   |  |
| 2 – Residential   | Per Unit               | 1,800 to 2,199     | \$1,913.24                                    | \$1,913.24                   |  |
| 3 – Residential   | Per Unit               | 1,501 to 1,799     | \$1,785.25                                    | \$1,785.25                   |  |
| 4 - Residential   | Per Unit               | Less than 1,501    | \$1,591.29                                    | \$1,591.29                   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

#### **EXHIBIT "W"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-1, PERRIS VALLEY VISTAS IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential           | Maximum Special Tax Rate (1) |              |
|-----------------|------------------------|-----------------------|------------------------------|--------------|
| Class           | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019                 | FY 2019/2020 |
| 1 – Residential | Per Unit               | Less than 2,201       | \$2,521.56                   | \$2,571.99   |
| 2 – Residential | Per Unit               | 2,201 to 2,400        | \$2,762.77                   | \$2,818.03   |
| 3 - Residential | Per Unit               | 2,401 to 2,600        | \$3,064.91                   | \$3,126.21   |
| 4 - Residential | Per Unit               | 2,601 to 2,800        | \$3,125.84                   | \$3,188.36   |
| 5 – Residential | Per Unit               | 2,801 to 3,000        | \$3,306.13                   | \$3,372.25   |
| 6 – Residential | Per Unit               | 3,001 to 3,200        | \$3,390.68                   | \$3,458.49   |
| 7 – Residential | Per Unit               | Greater than 3,200    | \$3,584.64                   | \$3,656.34   |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "W"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-1, PERRIS VALLEY VISTAS IMPROVEMENT AREA NO. 3 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

If additional moneys are needed to satisfy the STR after the first step has been completed, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property up to 100% of Proposed Special Tax rate listed below.

|                   | Special                | Residential           | FY 2019                                       | 9/2020                       |
|-------------------|------------------------|-----------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |
| 1 – Residential   | Per Unit               | Less than 2,201       | \$2,571.99                                    | \$2,571.99                   |
| 2 - Residential   | Per Unit               | 2,201 to 2,400        | \$2,818.03                                    | \$2,818.03                   |
| 3 – Residential   | Per Unit               | 2,401 to 2,600        | \$3,126.21                                    | \$3,126.21                   |
| 4 - Residential   | Per Unit               | 2,601 to 2,800        | \$3,188.36                                    | \$3,188.36                   |
| 5 - Residential   | Per Unit               | 2,801 to 3,000        | \$3,372.25                                    | \$3,372.25                   |
| 6 - Residential   | Per Unit               | 3,001 to 3,200        | \$3,458.49                                    | \$3,458.49                   |
| 7 - Residential   | Per Unit               | Greater than 3,200    | \$3,656.34                                    | \$3,656.34                   |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

#### **EXHIBIT "X"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-1, PERRIS VALLEY VISTAS IMPROVEMENT AREA NO. 4 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor  | Maximum Spec | Maximum Special Tax Rate (1) |  |  |
|-----------------|------------------------|--------------------|--------------|------------------------------|--|--|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019 | FY 2019/2020                 |  |  |
| 1 – Residential | Per Unit               | Less than 2,500    | \$3,040.05   | \$3,100.85                   |  |  |
| 2 – Residential | Per Unit               | 2,500 to 2,800     | \$3,416.79   | \$3,485.12                   |  |  |
| 3 – Residential | Per Unit               | 2,801 to 3,100     | \$3,587.13   | \$3,658.87                   |  |  |
| 4 - Residential | Per Unit               | 3,101 to 3,400     | \$3,829.59   | \$3,906.18                   |  |  |
| 5 – Residential | Per Unit               | Greater than 3,400 | \$4,023.55   | \$4,104.03                   |  |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "X"**

# CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-1, PERRIS VALLEY VISTAS IMPROVEMENT AREA NO. 4 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

| Space             | Special                | Residential Floor  | FY 2019                                       | /2020                           |
|-------------------|------------------------|--------------------|---|---------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |
| 1 – Residential   | Per Unit               | Less than 2,500    | \$3,100.85                                    | \$3,100.85                      |
| 2 - Residential   | Per Unit               | 2,500 to 2,800     | \$3,485.12                                    | \$3,485.12                      |
| 3 - Residential   | Per Unit               | 2,801 to 3,100     | \$3,658.87                                    | \$3,658.87                      |
| 4 - Residential   | Per Unit               | 3,101 to 3,400     | \$3,906.18                                    | \$3,906.18                      |
| 5 - Residential   | Per Unit               | Greater than 3,400 | \$4,104.03                                    | \$4,104.03                      |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### **EXHIBIT "Y"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-2, HARMONY GROVE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

#### Zone A

|                 | Special                | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|--------------------|------------------------------|--------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit               | Less than 2,800    | \$2,409.98                   | \$2,458.18   |  |
| 2 – Residential | Per Unit               | 2,800 to 2,999     | \$2,638.95                   | \$2,691.73   |  |
| 3 – Residential | Per Unit               | 3,000 to 3,199     | \$2,905.44                   | \$2,963.54   |  |
| 4 – Residential | Per Unit               | 3,200 to 3,399     | \$3,083.95                   | \$3,145.63   |  |
| 5 – Residential | Per Unit               | Greater than 3,399 | \$3,337.50                   | \$3,404.25   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

### Zone B

|                 | Special                | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|--------------------|------------------------------|--------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 - Residential | Per Unit               | Less than 3,200    | \$3,719.11                   | \$3,793.50   |  |
| 2 – Residential | Per Unit               | 3,200 to 3,399     | \$3,909.27                   | \$3,987.46   |  |
| 3 - Residential | Per Unit               | 3,400 to 3,799     | \$4,037.34                   | \$4,118.09   |  |
| 4 - Residential | Per Unit               | 3,800 to 3,999     | \$4,345.28                   | \$4,441.36   |  |
| 5 – Residential | Per Unit               | Greater than 3,999 | \$4,609.12                   | \$4,701.30   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit

### **EXHIBIT "Y"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-2, HARMONY GROVE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

Upon determination of the STR, the Annual Special Tax shall be levied to satisfy the STR proportionately on each Assessor's Parcel of Developed Property up to 100% of the Proposed Special Tax rate listed below.

### Zone A

| -               | Special                | Residential Floor FY 201 |   | 9/2020                       |  |
|-----------------|------------------------|--------------------------|---|------------------------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)          | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |  |
| 1 – Residential | Per Unit               | Less than 2,800          | \$2,458.18                                    | \$2,458.18                   |  |
| 2 – Residential | Per Unit               | 2,800 to 2,999           | \$2,691.73                                    | \$2,691.73                   |  |
| 3 – Residential | Per Unit               | 3,000 to 3,199           | \$2,963.54                                    | \$2,963.54                   |  |
| 4 - Residential | Per Unit               | 3,200 to 3,399           | \$3,145.63                                    | \$3,145.63                   |  |
| 5 – Residential | Per Unit               | Greater than 3,399       | \$3,404.25                                    | \$3,404.25                   |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

### Zone B

|                 | Special                | Residential Floor  | FY 2019/2020                                  |                              |  |
|-----------------|------------------------|--------------------|---|------------------------------|--|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |  |
| 1 – Residential | Per Unit               | Less than 3,200    | \$3,793.50                                    | \$3,793.50                   |  |
| 2 – Residential | Per Unit               | 3,200 to 3,399     | \$3,987.46                                    | \$3,987.46                   |  |
| 3 – Residential | Per Unit               | 3,400 to 3,799     | \$4,118.09                                    | \$4,118.09                   |  |
| 4 – Residential | Per Unit               | 3,800 to 3,999     | \$4,441.36                                    | \$4,441.36                   |  |
| 5 – Residential | Per Unit               | Greater than 3,999 | \$4,701.30                                    | \$4,701.30                   |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount
equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2006.

### **EXHIBIT "Z"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-4, STRATFORD RANCH FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                     | Special                | Residential Floor   Maximum Special Tax F |              | cial Tax Rate (1) |
|---------------------|------------------------|---|--------------|-------------------|
| Land Use Class      | Tax Rate<br>Multiplier | Area<br>(Sq Ft)                           | FY 2018/2019 | FY 2019/2020      |
| 1 – Residential     | Per Unit               | Less than 2,176                           | \$2,716.57   | \$2,770.90        |
| 2 - Residential     | Per Unit               | 2,176 to 2,475                            | \$3,161.72   | \$3,224.96        |
| 3 - Residential     | Per Unit               | 2,476 to 2,775                            | \$3,194.70   | \$3,258.59        |
| 4 - Residential     | Per Unit               | 2,776 to 3,075                            | \$3,362.10   | \$3,429.35        |
| 5 - Residential     | Per Unit               | 3,076 to 3,375                            | \$3,584.05   | \$3,655.73        |
| 6 - Residential     | Per Unit               | Greater than 3,375                        | \$4,328.50   | \$4,415.07        |
| 7 - Non-Residential | Per Acre               | N/A                                       | \$19,892.37  | \$20,290.22       |
| 8 – Undeveloped     | Per Acre               | N/A                                       | \$19,892.37  | \$20,290.22       |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "Z"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2005-4, STRATFORD RANCH FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

Upon determination of the STR, the Annual Special Tax shall be levied to satisfy the STR proportionately on each Assessor's Parcel of Developed Property up to 100% of the Proposed Special Tax rate listed below.

If additional moneys are needed to satisfy the STR after the first step has been completed, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property up to 100% of Proposed Special Tax rate listed below.

|                     | Special                           | Residential Floor FY 2019 |   | 9/2020                          |  |
|---------------------|-----------------------------------|---------------------------|---|---------------------------------|--|
| Land Use Class      | Special<br>Tax Rate<br>Multiplier | Area<br>(Sq Ft)           | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 – Residential     | Per Unit                          | Less than 2,176           | \$2,770.90                                    | \$2,770.90                      |  |
| 2 - Residential     | Per Unit                          | 2,176 to 2,475            | \$3,224.96                                    | \$3,224.96                      |  |
| 3 – Residential     | Per Unit                          | 2,476 to 2,775            | \$3,258.59                                    | \$3,258.59                      |  |
| 4 – Residential     | Per Unit                          | 2,776 to 3,075            | \$3,429.35                                    | \$3,429.35                      |  |
| 5 – Residential     | Per Unit                          | 3,076 to 3,375            | \$3,655.73                                    | \$3,655.73                      |  |
| 6 - Residential     | Per Unit                          | Greater than 3,375        | \$4,415.07                                    | \$4,415.07                      |  |
| 7 - Non-Residential | Per Acre                          | N/A                       | \$20,290.22                                   | \$20,290.22                     |  |
| 8 - Undeveloped     | Per Acre                          | N/A                       | \$20,290.22                                   | \$20,290.22                     |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

### **EXHIBIT "AA"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-1, MERITAGE HOMES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Land Use Special       |                    | Maximum Special Tax Rate (1) |              |  |
|-----------------|------------------------|--------------------|------------------------------|--------------|--|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential | Per Unit               | Less than 2,300    | \$3,112.26                   | \$3,174.51   |  |
| 2 – Residential | Per Unit               | 2,300 to 2,600     | \$3,278.40                   | \$3,343.97   |  |
| 3 - Residential | Per Unit               | Greater than 2,600 | \$3,433.13                   | \$3,501.79   |  |
| 4 - Undeveloped | Per Acre               | N/A                | \$21,570.25                  | \$22,001.66  |  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "AA"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-1, MERITAGE HOMES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

If additional moneys are needed to satisfy the STR after the first step has been completed, the Special Tax shall be levied on each Assessor's Parcel of Undeveloped Property up to 100% of Proposed Special Tax rate listed below.

|                   | Special                |                                      | FY 2019/2020                                  |                              |  |
|-------------------|------------------------|--------------------------------------|---|------------------------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Residential Floor<br>Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |  |
| 1 – Residential   | Per Unit               | Less than 2,300                      | \$3,174.51                                    | \$3,174.51                   |  |
| 2 – Residential   | Per Unit               | 2,300 to 2,600                       | \$3,343.97                                    | \$3,343.97                   |  |
| 3 – Residential   | Per Unit               | Greater than 2,600                   | \$3,501.79                                    | \$3,501.79                   |  |
| 4 – Undeveloped   | Per Acre               | N/A                                  | \$22,001.66                                   | \$22,001.66                  |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2007.

#### EXHIBIT "BB"

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-2 MONUMENT PARK ESTATES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use Special |                        | Residential Floor  | Maximum Special Tax Rate (1) |              |  |
|------------------|------------------------|--------------------|------------------------------|--------------|--|
| Class            | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | FY 2018/2019                 | FY 2019/2020 |  |
| 1 – Residential  | Per Unit               | Less than 1,801    | \$2,628.49                   | \$2,681.06   |  |
| 2 - Residential  | Per Unit               | 1,801 to 2,000     | \$2,869.70                   | \$2,927.10   |  |
| 3 - Residential  | Per Unit               | 2,001 to 2,200     | \$3,063.67                   | \$3,124.94   |  |
| 4 - Residential  | Per Unit               | 2,201 to 2,400     | \$3,184.28                   | \$3,247.96   |  |
| 5 - Residential  | Per Unit               | 2,401 to 2,600     | \$3,304.88                   | \$3,370.98   |  |
| 6 - Residential  | Per Unit               | Greater than 2,600 | \$3,510.04                   | \$3,580.24   |  |
| 7 – Undeveloped  | Per Acre               | N/A                | \$18,487.73                  | \$18,857.48  |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "BB"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-2 MONUMENT PARK ESTATES FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2019/2020                                  |                                 |  |
|-------------------|------------------------|--------------------|---|---------------------------------|--|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |  |
| 1 – Residential   | Per Unit               | Less than 1,801    | \$2,681.06                                    | \$2,681.06                      |  |
| 2 - Residential   | Per Unit               | 1,801 to 2,000     | \$2,927.10                                    | \$2,927.10                      |  |
| 3 – Residential   | Per Unit               | 2,001 to 2,200     | \$3,124.94                                    | \$3,124.94                      |  |
| 4 – Residential   | Per Unit               | 2,201 to 2,400     | \$3,247.96                                    | \$3,247.96                      |  |
| 5 – Residential   | Per Unit               | 2,401 to 2,600     | \$3,370.98                                    | \$3,370.98                      |  |
| 6 – Residential   | Per Unit               | Greater than 2,600 | \$3,580.24                                    | \$3,580.24                      |  |
| 7 – Undeveloped   | Per Acre               | N/A                | \$18,857.48                                   | \$18,857.48                     |  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### **EXHIBIT "CC"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-3, ALDER FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Land Use        | Special                | Residential Floor Maximum Special Tax Rate |              |              |
|-----------------|------------------------|--|--------------|--------------|
| Class           | Tax Rate<br>Multiplier | Area<br>(Sq Ft)                            | FY 2018/2019 | FY 2019/2020 |
| 1 – Residential | Per Unit               | Less than 2,000                            | \$2,720.50   | \$2,774.91   |
| 2 - Residential | Per Unit               | 2,000 to 2,199                             | \$2,965.44   | \$3,024.75   |
| 3 - Residential | Per Unit               | 2,200 to 2,399                             | \$3,087.29   | \$3,149.04   |
| 4 - Residential | Per Unit               | 2,400 to 2,599                             | \$3,209.14   | \$3,273.33   |
| 5 - Residential | Per Unit               | 2,600 to 2,799                             | \$3,319.80   | \$3,386.20   |
| 6 – Residential | Per Unit               | 2,800 and Greater                          | \$3,527.45   | \$3,598.00   |
| 7 - Undeveloped | Per Acre               | N/A  | \$17,771.54  | \$18,126.98  |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "CC"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2006-3, ALDER FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                   | Special                | Residential Floor  | FY 2019/2020                                  |                              |
|-------------------|------------------------|--------------------|---|------------------------------|
| Land Use<br>Class | Tax Rate<br>Multiplier | Area<br>(Sq Ft)    | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed Special<br>Tax Rate |
| 1 - Residential   | Per Unit               | Greater than 2,750 | \$2,774.91                                    | \$2,774.91                   |
| 2 - Residential   | Per Unit               | 2,500 to 2,749     | \$3,024.75                                    | \$3,024.75                   |
| 3 - Residential   | Per Unit               | 2,250 to 2,499     | \$3,149.04                                    | \$3,149.04                   |
| 4 - Residential   | Per Unit               | 2,000 to 2,249     | \$3,273.33                                    | \$3,273.33                   |
| 5 - Residential   | Per Unit               | 1,750 to 1,999     | \$3,386.20                                    | \$3,386.20                   |
| 6 - Residential   | Per Unit               | 2,800 and Greater  | \$3,598.00                                    | \$3,598.00                   |
| 7 - Undeveloped   | Per Acre               | N/A                | \$18,126.98                                   | \$18,126.98                  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2008.

### **EXHIBIT "DD"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2007-2, PACIFIC HERITAGE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

Zone 1

|                 | Special Residential Floor |                   | Maximum Special Tax Rate |              |
|-----------------|---------------------------|-------------------|--------------------------|--------------|
| Land Use Class  | Tax Rate<br>Multiplier    | Area<br>(Sq Ft)   | FY 2018/2019             | FY 2019/2020 |
| 1 – Residential | Per Unit                  | Less than 2,200   | \$2,565.98               | \$2,617.30   |
| 2 – Residential | Per Unit                  | 2,200 to 2,499    | \$2,863.41               | \$2,920.68   |
| 3 – Residential | Per Unit                  | 2,500 to 2,799    | \$3,153.53               | \$3,216.60   |
| 4 – Residential | Per Unit                  | 2,800 to 3,099    | \$3,342.48               | \$3,409.33   |
| 5 – Residential | Per Unit                  | 3,100 to 3,399    | \$3,565.55               | \$3,636.87   |
| 6 – Residential | Per Unit                  | 3,400 to 3,699    | \$3,754.50               | \$3,829.59   |
| 7 – Residential | Per Unit                  | 3,700 and Greater | \$3,943.44               | \$4,022.31   |
| 8 - Undeveloped | Per Acre                  | N/A               | \$21,059.34              | \$21,480.53  |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2009.

Zone 2

|                 | Special                | Residential Floor | Maximum Spec | ial Tax Rate (1) |
|-----------------|------------------------|-------------------|--------------|------------------|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)   | FY 2018/2019 | FY 2019/2020     |
| 1 – Residential | Per Unit               | Less than 2,200   | \$2,681.78   | \$2,735.42       |
| 2 – Residential | Per Unit               | 2,200 to 2,499    | \$2,988.97   | \$3,048.75       |
| 3 – Residential | Per Unit               | 2,500 to 2,799    | \$3,287.62   | \$3,353.38       |
| 4 – Residential | Per Unit               | 2,800 to 3,099    | \$3,483.88   | \$3,553.56       |
| 5 – Residential | Per Unit               | 3,100 to 3,399    | \$3,714.27   | \$3,788.56       |
| 6 – Residential | Per Unit               | 3,400 to 3,699    | \$3,910.53   | \$3,988.74       |
| 7 - Residential | Per Unit               | 3,700 and Greater | \$4,105.57   | \$4,187.68       |
| 8 – Undeveloped | Per Acre               | N/A               | \$21,750.51  | \$22,185.52      |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2009.

### EXHIBIT "DD"

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2007-2, PACIFIC HERITAGE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the STR is defined as that amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

Zone 1

|                 | Smanial                           | Davidousial Floor                    | FY 2019                                       | /2020                           |
|-----------------|-----------------------------------|--------------------------------------|---|---------------------------------|
| Land Use Class  | Special<br>Tax Rate<br>Multiplier | Residential Floor<br>Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |
| 1 – Residential | Per Unit                          | Less than 2,200                      | \$2,617.30                                    | \$2,617.30                      |
| 2 – Residential | Per Unit                          | 2,200 to 2,499                       | \$2,920.68                                    | \$2,920.68                      |
| 3 – Residential | Per Unit                          | 2,500 to 2,799                       | \$3,216.60                                    | \$3,216.60                      |
| 4 – Residential | Per Unit                          | 2,800 to 3,099                       | \$3,409.33                                    | \$3,409.33                      |
| 5 – Residential | Per Unit                          | 3,100 to 3,399                       | \$3,636.87                                    | \$3,636.87                      |
| 6 – Residential | Per Unit                          | 3,400 to 3,699                       | \$3,829.59                                    | \$3,829.59                      |
| 7 – Residential | Per Unit                          | 3,700 and Greater                    | \$4,022.31                                    | \$4,022.31                      |
| 8 – Undeveloped | Per Acre                          | N/A                                  | \$21,480.53                                   | \$21,480.53                     |

In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an
amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2009.

### **EXHIBIT "DD"**

### CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2007-2, PACIFIC HERITAGE FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

Zone 2

|                 | Special                | Residential Floor | FY 2019/2020                                  |                                 |
|-----------------|------------------------|-------------------|---|---------------------------------|
| Land Use Class  | Tax Rate<br>Multiplier | Area<br>(Sq Ft)   | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax<br>Rate |
| 1 – Residential | Per Unit               | Less than 2,200   | \$2,735.42                                    | \$2,735.42                      |
| 2 – Residential | Per Unit               | 2,200 to 2,499    | \$3,048.75                                    | \$3,048.75                      |
| 3 – Residential | Per Unit               | 2,500 to 2,799    | \$3,353.38                                    | \$3,353.38                      |
| 4 - Residential | Per Unit               | 2,800 to 3,099    | \$3,553.56                                    | \$3,553.56                      |
| 5 – Residential | Per Unit               | 3,100 to 3,399    | \$3,788.56                                    | \$3,788.56                      |
| 6 - Residential | Per Unit               | 3,400 to 3,699    | \$3,988.74                                    | \$3,988.74                      |
| 7 – Residential | Per Unit               | 3,700 and Greater | \$4,187.68                                    | \$4,187.68                      |
| 8 – Undeveloped | Per Acre               | N/A               | \$22,185.52                                   | \$22,185.52                     |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, the Maximum Special Tax Rate shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous fiscal year beginning July 1, 2009.

#### **EXHIBIT "EE"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2018-1, GREEN VALLEY-WEST ELM IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                  | Special                | Residential           | Maximum Special Tax Rate |              |  |
|------------------|------------------------|-----------------------|--------------------------|--------------|--|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019             | FY 2019/2020 |  |
| 1 – Residential  | Per Unit               | Greater than 2,700    | \$1,838.00               | \$1,838.00   |  |
| 2 – Residential  | Per Unit               | 2,401 to 2,700        | \$1,635.00               | \$1,635.00   |  |
| 3 - Residential  | Per Unit               | 2,201 to 2,400        | \$1,486.00               | \$1,486.00   |  |
| 4 - Residential  | Per Unit               | 1,701 to 2,200        | \$1,211.00               | \$1,211.00   |  |
| 5 - Residential  | Per Unit               | Less than 1,700       | \$1,093.00               | \$1,093.00   |  |
| 10 - Undeveloped | Per Acre               | N/A                   | \$9,786.00               | \$9,786.00   |  |

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the Annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the Special Tax Requirement is defined as the amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (vii) a credit for funds available to reduce the Annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### EXHIBIT "EE"

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2018-1, GREEN VALLEY-WEST ELM IMPROVEMENT AREA NO. 1 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                  | Special                           | Residential           | FY 2019/2020                                  |                              |  |
|------------------|-----------------------------------|-----------------------|---|------------------------------|--|
| Land Use Class   | Special<br>Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |  |
| 1 - Residential  | Per Unit                          | Greater than 2,700    | \$1,838.00                                    | \$1,838.00                   |  |
| 2 - Residential  | Per Unit                          | 2,401 to 2,700        | \$1,635.00                                    | \$1,635.00                   |  |
| 3 - Residential  | Per Unit                          | 2,201 to 2,400        | \$1,486.00                                    | \$1,486.00                   |  |
| 4 – Residential  | Per Unit                          | 1,701 to 2,200        | \$1,211.00                                    | \$1,211.00                   |  |
| 5 – Residential  | Per Unit                          | Less than 1,700       | \$1,093.00                                    | \$1,093.00                   |  |
| 10 – Undeveloped | Per Acre                          | N/A                   | \$9,786.00                                    | \$9,786.00                   |  |

#### **EXHIBIT "FF"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2018-1, GREEN VALLEY-WEST ELM IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes each land use classification according to its square footage as well as the Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to Fiscal Year 2018/2019 Maximum Special Tax Rate.

| Special          |                        | Residential           | Maximum Special Tax Rate |              |  |
|------------------|------------------------|-----------------------|--------------------------|--------------|--|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | FY 2018/2019             | FY 2019/2020 |  |
| 1 – Residential  | Per Unit               | Greater than 2,400    | \$1,756.00               | \$1,756.00   |  |
| 2 - Residential  | Per Unit               | 2,201 to 2,400        | \$1,551.00               | \$1,551.00   |  |
| 3 - Residential  | Per Unit               | 2,001 to 2,200        | \$1,409.00               | \$1,409.00   |  |
| 4 – Residential  | Per Unit               | Less than 2,000       | \$1,180.00               | \$1,180.00   |  |
| 10 - Undeveloped | Per Acre               | N/A                   | \$9,985.00               | \$9,985.00   |  |

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate according to each land use classification.

For Fiscal Year 2019/2020, the annual Special Tax Requirement (STR) will be determined.

In accordance with the Rate and Method of Apportionment, the Special Tax Requirement is defined as the amount required in any fiscal year to: (i) pay Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) accumulate funds to pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (vii) a credit for funds available to reduce the Annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

### **EXHIBIT "FF"**

## CITY OF PERRIS COMMUNITY FACILITIES DISTRICT NO. 2018-1, GREEN VALLEY-WEST ELM IMPROVEMENT AREA NO. 2 FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

|                  | Special                | Residential           | FY 2019/2020                                  |                              |  |
|------------------|------------------------|-----------------------|---|------------------------------|--|
| Land Use Class   | Tax Rate<br>Multiplier | Floor Area<br>(Sq Ft) | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special Tax Rate |  |
| 1 – Residential  | Per Unit               | Greater than 2,400    | \$1,756.00                                    | \$1,756.00                   |  |
| 2 - Residential  | Per Unit               | 2,201 to 2,400        | \$1,551.00                                    | \$1,551.00                   |  |
| 3 - Residential  | Per Unit               | 2,001 to 2,200        | \$1,409.00                                    | \$1,409.00                   |  |
| 4 - Residential  | Per Unit               | Less than 2,000       | \$1,180.00                                    | \$1,180.00                   |  |
| 10 – Undeveloped | Per Acre               | N/A                   | \$9,985.00                                    | \$9,985.00                   |  |

### **EXHIBIT "GG"**

### **CITY OF PERRIS**

### COMMUNITY FACILITIES DISTRICT NO. 2018-02, PUBLIC SERVICES DISTRICT FISCAL YEAR 2019/2020 PROPOSED SPECIAL TAX LEVY

### 1. Maximum Special Tax Progression

The following table summarizes the Maximum Special Tax Rate for Fiscal Year 2019/2020 Maximum Special Tax Rate as compared to the Fiscal Year 2018/2019 Maximum Special Tax Rate.

|                     |                                | FY 2018/2019                               | FY 2019/2020                               |                      |
|---------------------|--------------------------------|--|--|----------------------|
| Land Use            | Special Tax Rate<br>Multiplier | Maximum Special<br>Tax Rate <sup>(1)</sup> | Maximum Special<br>Tax Rate <sup>(1)</sup> | Greater of CPI or 2% |
| Taxable<br>Property | Per Thousand Square Footage    | \$18.47                                    | \$18.97                                    | 2.73%                |

In accordance with the Rate and Method of Apportionment, on each July 1, commencing on July 1, 2019, the Maximum Special
Tax for Taxable Property shall be increased annually by the greater of the change in the Consumer Price Index during the twelve
(12) months prior to December of the previous Fiscal Year, or two percent (2.00%).

### 2. Proposed Special Tax Rate

The following table summarizes the percent of the Fiscal Year 2019/2020 Proposed Special Tax Rate to the Fiscal Year 2019/2020 Maximum Special Tax Rate.

|                  |                             | FY 2019                                       | /2020                           |
|------------------|-----------------------------|---|---------------------------------|
| Land Use         | Special Tax Rate Multiplier | Maximum<br>Special<br>Tax Rate <sup>(1)</sup> | Proposed<br>Special<br>Tax Rate |
| Taxable Property | Per Thousand Square Footage | \$18.97                                       | \$18.97                         |

<sup>(1)</sup> In accordance with the Rate and Method of Apportionment, , on each July 1, commencing on July 1, 2019, the Maximum Special Tax for Taxable Property shall be increased annually by the greater of the change in the Consumer Price Index during the twelve (12) months prior to December of the previous Fiscal Year, or two percent (2.00%).