

SWEETWATER UNION HIGH SCHOOL DISTRICT

RESOLUTION NO. 4513

**RESOLUTION ESTABLISHING THE)
SPECIAL TAX LEVY FOR FISCAL YEAR)
2017-2018 FOR COMMUNITY FACILITIES)
DISTRICT NOS. 1-6, 8, 9A, 9B & 10-18, 19 IA-1,))
19 IA-2, and 20)**

ON THE MOTION of Member Tarantino, seconded by Member Hall, the following resolution is adopted:

WHEREAS, the Board of Trustees of the Sweetwater Union High School District, County of San Diego, State of California ("Board" and "SUHSD," respectively), acting as the "Legislative Body" of Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 IA-1, 19 IA-2 and 20 of SUHSD (collectively, the "CFDs"), has initiated proceedings, held public hearings, conducted elections and received favorable votes from the qualified electors relating to the levy of the "Special Tax" in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 9B, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 IA-1, 19 IA-2 and 20, 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; and

WHEREAS, this Board as the applicable Legislative Body, adopted Ordinances of each of the CFDs as authorized by Section 53340 of the Government Code of the State of California (the "Ordinance"), that authorized the levy of Special Taxes of the CFDs to pay for public facilities and financing thereof, including costs and expenses related thereto and costs of administration of the CFDs; and

WHEREAS, the Board as the applicable Legislative Body, desires to and hereby establishes, as applicable, the "Maximum Initial Year Special Tax Rates" ("MIYSTR") applicable to properties for which the first or initial year of taxation as developed property is fiscal year 2017-2018, the maximum Special Tax rates for property which was taxed as developed property in the previous fiscal year (together with MIYSTR, "Maximum Special Tax Rates" ("MSTR")) for each of the CFDs for fiscal year 2017-2018, as provided in this Resolution; and

WHEREAS, this Board as the applicable Legislative Body as to each CFD desires to establish and levy the amount of the Special Tax to be levied for fiscal year 2017-2018, prior to any offset for ad valorem taxes where applicable, at a percentage of the MSTR thereof determined as to each CFD, as indicated in Exhibit "A" attached hereto. Such rate or rates of the applicable Special Tax is levied and applied at the approved percent thereof shown on Exhibit "A" on the basis of each parcel of "Taxable

Property's" applicable MSTR for fiscal year 2017-2018 as enacted by the above-referenced Ordinance of each CFD; and

WHEREAS, based on the preliminary data regarding assessed values of property in SUHSD provided by the County of San Diego, the Legislative Body of each CFD estimates that the expected ad valorem rate to be levied on Taxable Property in SUHSD as a result of the issuance of the SUHSD general obligation bonds as authorized under the General Obligation Bonds 2000 Election (the "2000 General Obligation Bonds") will not exceed \$0.032 per \$100 of assessed value (the "Approximation 2000 GO Bond Rate" and "GO Credit"); and

WHEREAS, this Board as the Legislative Body, pursuant to "Formation Documents" of the CFD, where applicable, desires to reduce the amount of the Special Tax levied in Community Facilities District Nos. 1, 2, 3, 4, 5, 6, 8, 9A, 10, 11, 12, 13, 14, 15, 16, and 18 on each parcel subject to the applicable Special Tax to off-set the estimated ad valorem tax to be levied on such parcel of Taxable Property, resulting from the issuance of the 2000 General Obligation Bonds by the GO Credit, where applicable.

NOW, THEREFORE, it is Determined and Resolved as Follows:

SECTION 1. That the above Recitals are all true and correct.

SECTION 2. That the MIYSTR of the Special Taxes to be established for fiscal year 2017-2018 for each of the CFDs applicable to the Taxable Property in such CFDs for fiscal year 2017-2018, if such is the first year in which such properties are classified as "Developed Property" (or "Category 1 Property," where applicable), are hereby determined and established as set forth in Section 1 of Exhibit "A" attached hereto and incorporated herein by this reference (which rates are herein referred to as the MIYSTR). The MSTR for properties classified as Developed Property in previous fiscal years are subject to an annual increase in the MSTR for fiscal year 2017-2018 of two percent (2%).

SECTION 3. The MSTR of each CFD do not exceed the Special Tax rates authorized by the Ordinances and are not in excess of the Special Tax rates approved by the qualified electors of the CFDs and are levied for fiscal year 2017-2018 as herein provided.

SECTION 4. The proceeds of the Special Taxes shall be used to pay, in whole or in part, the costs of the applicable District following, in order of priority:

- A. Payment of principal and interest on any outstanding authorized bonded indebtedness of the CFD or for which such Special Taxes have been pledged by the applicable CFD;
- B. Necessary replenishment of applicable bond reserve funds or other

reserve funds;

- C. Payment of CFD's administrative and bond-related administrative expenses;
- D. Payment of costs and expenses of authorized public facilities, including those additional facilities set forth as to the CFDs' "Funding of and Obligation for Facilities" report dated July 18, 2017, on file at the SUHSD office;
- E. Repayment of applicable advances and loans to such CFD.

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

SECTION 5. Special District Financing & Administration, the designated "Special Tax Consultant" of the CFDs, is hereby directed to prepare and submit to the San Diego County Auditor on or before the 10th day of August of 2017, the following:

- A. A certified list of all parcels of Taxable Property subject to the Special Tax of each CFD for fiscal year 2017-2018 with the County Assessor Parcel Number.
- B. The amount of the Special Tax of the applicable CFD levied on each parcel of Taxable Property within such CFD for fiscal year 2017-2018 as provided in this Resolution No. 4513 of the herein described CFDs of SUHSD.

SECTION 6. The "Chief Financial Officer" of SUHSD or designee, upon advice of the Special Tax Consultant for the CFDs, is hereby authorized to adjust the Approximation Rate for the herein-described GO Credit where applicable, if data regarding the Approximation 2000 GO Bond Rate referred to in the Recitals hereof is received from the County of San Diego Assessor prior to the completion of the certified list prepared pursuant to Section 5 of this Resolution.

SECTION 7. The Special Taxes of the CFDs are hereby adopted and shall be levied and collected in the same manner as ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as is provided for ad valorem taxes, and the San Diego Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting the Special Taxes of the CFDs.

SECTION 8. The Board, acting as the Legislative Body of the CFDs, does hereby appoint, as alternates, the Chief Financial Officer and Assistant Superintendent of Facilities and Operations of SUHSD, as Special Tax Exemption Appeals Officers for the CFDs to be designated to act for the

CFDs as to any Claim of Exemption from levy or Appeal of collection of special taxes levied on the basis of a Claim of Exemption of any special taxes levied or proposed to be levied. All such designations shall be made by the Superintendent of SUHSD as to the CFD.

SECTION 9. Special Taxes collected for the CFDs shall be deposited to the appropriate CFD fund or funds for the benefit of each CFD, including any bond fund and reserve fund for such CFD.

SECTION 10. The clerk of the board, acting as the Legislative Body of the CFDs, is directed to file a certified copy of this Resolution No. 4513 with the County Auditor on or before the 10th day of August of 2017.

PASSED AND ADOPTED by the Board of Trustees of the Sweetwater Union High School District, as the Legislative Body of the herein described CFDs, this 24th day of July, 2017, by the following vote:

AYES:	4	(HALL, PIKE, SOLIS, TARANTINO)
NOES:	0	
ABSTAIN:	0	
ABSENT:	1	(SEGURA)

STATE OF CALIFORNIA)
) SS
 COUNTY OF SAN DIEGO)

I, Deanne Vicedo, Clerk of the Governing Board of the Sweetwater Union High School District of San Diego County, State of California, do hereby certify that the foregoing is a true copy of Resolution No. 4513, adopted by the Board at a regular meeting thereof, acting as the Legislative Body of the CFDs, at the time and by the vote therein stated, which original Resolution No. 4513 is on file in the office of said board.



 Deanne Vicedo, Clerk

July 24, 2017
 Date

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 1**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
CATEGORY I: FINAL LAND USE RATE				
Base Tax		\$709.69	5.00%	\$745.18
1 - 400 sq. ft. to 900 sq. ft. - 55%	per Dwelling Unit	\$390.33	5.00%	\$409.85
2 - 951 sq. ft. to 1,100 sq. ft. - 80%	per Dwelling Unit	\$567.76	5.00%	\$596.14
3 - 1,101 sq. ft. to 1,350 sq. ft. - 95%	per Dwelling Unit	\$674.21	5.00%	\$707.92
4 - 1,351 sq. ft. to 1,500 sq. ft. - 110%	per Dwelling Unit	\$780.66	5.00%	\$819.70
5 - 1,501 sq. ft. to 1,650 sq. ft. - 125%	per Dwelling Unit	\$887.12	5.00%	\$931.47
6 - 1,651 sq. ft. to 2,000 sq. ft. - 150%	per Dwelling Unit	\$1,064.54	5.00%	\$1,117.77
7 - 2,001 sq. ft. or greater - 180%	per Dwelling Unit	\$1,277.45	5.00%	\$1,341.32
8 - Commercial - 0.15%	per Square Foot	\$1.0645	5.00%	\$1.1178
9 - Industrial - 500%	per Acre	\$3,548.47	5.00%	\$3,725.89
CATEGORY II: APPROVED LAND USE RATE⁽³⁾				
Undeveloped Final Map Property - 250%	per Acre	\$1,774.23	5.00%	\$1,862.95
CATEGORY III: ACREAGE RATE				
All other Undeveloped Taxable Property not subject to the above Special Taxes	per Acre	\$1,000.00	NA	\$1,000.00

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.
- The limitation to increase the Special Tax by only 2% after the Initial Fiscal Year applies only to Category I: Final Land Use Rate and does not apply to Category II: Approved Land Use Rate per the RMA.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax rate historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Category I: Final Land Use Rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	98.04%	98.04%	98.04%	98.04%
Category II: Approved Land Use Rate	98.04%	98.04%	98.04%	98.04%
Category III: Acreage Rate	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 2**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY (per SqFt of Lot or Parcel) AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
CATEGORY I: FINAL LAND USE RATE				
Base Tax		\$720.61	5.00%	\$756.64
1 - 10,000 sq. ft. or larger - 225%	per Dwelling Unit	\$1,621.37	5.00%	\$1,702.44
2 - 8,000 sq. ft. to 9,999 sq. ft. - 185%	per Dwelling Unit	\$1,333.13	5.00%	\$1,399.78
3 - 6,000 sq. ft. to 7,999 sq. ft. - 150%	per Dwelling Unit	\$1,080.91	5.00%	\$1,134.96
4 - 5,000 sq. ft. to 5,999 sq. ft. - 135%	per Dwelling Unit	\$972.82	5.00%	\$1,021.46
5 - 4,180 sq. ft. to 4,999 sq. ft. - 120%	per Dwelling Unit	\$864.73	5.00%	\$907.97
6 - Less than 4,179 sq. ft. - 100%	per Dwelling Unit	\$720.61	5.00%	\$756.64
7 - Duplex - 85%	per Dwelling Unit	\$612.52	5.00%	\$643.14
8 - Apartment - 45%	per Dwelling Unit	\$324.27	5.00%	\$340.49
9 - Condominium - 95%	per Dwelling Unit	\$684.58	5.00%	\$718.81
10 - Commercial/Industrial - 25%	per 1,000 Sq. Ft.	\$180.15	5.00%	\$189.16
CATEGORY II: APPROVED LAND USE RATE⁽³⁾				
Undeveloped Final Map Property - Ranges	Base Rate	\$720.61	5.00%	\$756.64
CATEGORY III: ACREAGE RATE				
All other Undeveloped Taxable Property not subject to the above Special Taxes	per Acre	\$1,600.00	NA	\$1,600.00

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.
- The limitation to increase the Special Tax by only 2% after the Initial Fiscal Year applies only to Category I: Final Land Use Rate and does not apply to Category II: Approved Land Use Rate per the RMA.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Category I: Final Land Use Rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	98.04%	98.04%	96.12%	94.23%
Category II: Approved Land Use Rate*	NA	NA	NA	NA
Category III: Acreage Rate*	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	2.00%	2.00%	0.00%	0.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 3**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
CATEGORY I: FINAL LAND USE RATE				
Base Tax		\$0.512	5.00%	\$0.538
1 - Single Family Dwelling Unit - 100%	per Square Foot	\$0.512	5.00%	\$0.538
2 - Duplex - 90%	per Square Foot	\$0.461	5.00%	\$0.484
3 - Triplex - 90%	per Square Foot	\$0.461	5.00%	\$0.484
4 - Fourplex - 90%	per Square Foot	\$0.461	5.00%	\$0.484
5 - Condominium - 90%	per Square Foot	\$0.461	5.00%	\$0.484
6 - Townhome - 90%	per Square Foot	\$0.461	5.00%	\$0.484
7 - Apartment - 60%	per Square Foot	\$0.307	5.00%	\$0.323
8 - Retirement Facility - 16.67%	per Square Foot	\$0.085	5.00%	\$0.090
9 - Commerical / Industrial - 16.67%	per Square Foot	\$0.085	5.00%	\$0.090
CATEGORY II: ACREAGE RATE				
Undeveloped Taxable Property with a tentative subdivision map or parcel map	per Acre	\$1,500.00	NA	\$1,500.00

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Category I: Final Land Use Rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	98.04%	98.04%	98.04%	98.04%
Category II: Acreage Rate	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 4**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
CATEGORY I: FINAL LAND USE RATE				
Base Tax		\$0.508	5.00%	\$0.533
1 - Single Family Dwelling Unit - 100%	per Square Foot	\$0.508	5.00%	\$0.533
2 - Duplex - 90%	per Square Foot	\$0.457	5.00%	\$0.480
3 - Triplex - 90%	per Square Foot	\$0.457	5.00%	\$0.480
4 - Fourplex - 90%	per Square Foot	\$0.457	5.00%	\$0.480
5 - Condominium - 90%	per Square Foot	\$0.457	5.00%	\$0.480
6 - Townhome - 90%	per Square Foot	\$0.457	5.00%	\$0.480
7 - Apartment - 60%	per Square Foot	\$0.305	5.00%	\$0.320
8 - Retirement Facility - 16.67%	per Square Foot	\$0.085	5.00%	\$0.089
9 - Commerical / Industrial - 16.67%	per Square Foot	\$0.085	5.00%	\$0.089
CATEGORY II: ACREAGE RATE				
Undeveloped Property	per Acre	\$1,500.00	NA	\$1,500.00

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Category I: Final Land Use Rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	98.04%	98.04%	98.04%	98.04%
Category II: Acreage Rate*	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under this category.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 5**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
<i>FINAL LAND USE</i>				
Base Tax		\$0.545	5.00%	\$0.572
1 - Single Family Dwelling Unit - 100%	per Square Foot	\$0.545	5.00%	\$0.572
2 - Duplex - 90%	per Square Foot	\$0.491	5.00%	\$0.515
3 - Triplex - 90%	per Square Foot	\$0.491	5.00%	\$0.515
4 - Fourplex - 90%	per Square Foot	\$0.491	5.00%	\$0.515
5 - Condominium - 90%	per Square Foot	\$0.491	5.00%	\$0.515
6 - Townhome - 90%	per Square Foot	\$0.491	5.00%	\$0.515
7 - Apartment - 60%	per Square Foot	\$0.327	5.00%	\$0.343
8 - Retirement Facility - 16.67%	per Square Foot	\$0.091	5.00%	\$0.095
9 - Commerical / Industrial - 16.67%	per Square Foot	\$0.091	5.00%	\$0.095

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Final Land Use rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Final Land Use	98.04%	98.04%	98.04%	98.04%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Final Land Use	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 6**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.5022	5.00%	\$0.5273
2 - Age-Restricted Unit	per Square Foot	\$0.0843	5.00%	\$0.0885
3 - Apartment Unit (> 1,038 units)	per Apartment Unit	\$920.99	5.00%	\$967.04
UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$2,831.91	5.00%	\$2,973.51

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Annual Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under this category.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 8**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Base Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Building Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY AND FACTOR (% OF BASE TAX)	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
CATEGORY I: FINAL LAND USE				
Base Tax		\$0.350	5.00%	\$0.367
1 - Single Family Dwelling Unit - 100%	per Square Foot	\$0.350	5.00%	\$0.367
2 - Duplex - 90%	per Square Foot	\$0.315	5.00%	\$0.331
3 - Triplex - 90%	per Square Foot	\$0.315	5.00%	\$0.331
4 - Fourplex - 90%	per Square Foot	\$0.315	5.00%	\$0.331
5 - Condominium - 90%	per Square Foot	\$0.315	5.00%	\$0.331
6 - Townhome - 90%	per Square Foot	\$0.315	5.00%	\$0.331
7 - Apartment - 60%	per Square Foot	\$0.210	5.00%	\$0.220
8 - Retirement Facility - 16.67%	per Square Foot	\$0.058	5.00%	\$0.061
9 - Commerical / Industrial - 16.67%	per Square Foot	\$0.058	5.00%	\$0.061

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Category I: Final Land Use rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use	98.04%	98.04%	98.04%	98.04%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use	2.00%	2.00%	2.00%	2.00%

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 9A**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	HOUSE SQUARE FOOTAGE	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Single Family Dwelling Unit	3,000 sqft & above	\$938.67	5.00%	\$985.60
2 - Single Family Dwelling Unit	2,500 - 2,999 sqft	\$758.36	5.00%	\$796.28
3 - Single Family Dwelling Unit	2,250 - 2,499 sqft	\$703.56	5.00%	\$738.74
4 - Single Family Dwelling Unit	2,000 - 2,249 sqft	\$666.44	5.00%	\$699.76
5 - Single Family Dwelling Unit	1,750 ro 1,999 sqft	\$606.33	5.00%	\$636.65
6 - Single Family Dwelling Unit	Less than 1,750 sqft	\$572.75	5.00%	\$601.38
7 - Multi-Family Unit (first 886 units)	1,500 sqft & above	\$526.78	5.00%	\$553.12
8 - Multi-Family Unit (first 886 units)	1,300 - 1,499 sqft	\$489.66	5.00%	\$514.15
9 - Multi-Family Unit (first 886 units)	1,000 to 1,299 sqft	\$436.63	5.00%	\$458.46
10- Multi-Family Unit (first 886 units)	Less than 1,000 sqft	\$381.83	5.00%	\$400.92
7 - Multi-Family Unit (greater than 886 units)	1,500 sqft & above	\$650.53	5.00%	\$683.05
8 - Multi-Family Unit (greater than 886 units)	1,300 - 1,499 sqft	\$613.40	5.00%	\$644.07
9 - Multi-Family Unit (greater than 886 units)	1,000 to 1,299 sqft	\$560.37	5.00%	\$588.39
10- Multi-Family Unit (greater than 886 units)	Less than 1,000 sqft	\$505.57	5.00%	\$530.85
11- Apartment Unit	N/A	\$631.08	5.00%	\$662.64
12- Age-Restricted Unit	N/A	\$106.06	5.00%	\$111.37
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$2,121.28	5.00%	\$2,227.35

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 9B**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	HOUSE SQUARE FOOTAGE	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Single Family Dwelling Unit	3,000 sqft & above	\$450.77	5.00%	\$473.31
2 - Single Family Dwelling Unit	2,500 - 2,999 sqft	\$364.15	5.00%	\$382.36
3 - Single Family Dwelling Unit	2,250 - 2,499 sqft	\$337.64	5.00%	\$354.52
4 - Single Family Dwelling Unit	2,000 - 2,249 sqft	\$319.96	5.00%	\$335.96
5 - Single Family Dwelling Unit	1,750 ro 1,999 sqft	\$305.82	5.00%	\$321.11
6 - Single Family Dwelling Unit	Less than 1,750 sqft	\$288.14	5.00%	\$302.55
7 - Multi-Family Unit (first 886 units)	1,500 sqft & above	\$265.16	5.00%	\$278.42
8 - Multi-Family Unit (first 886 units)	1,300 - 1,499 sqft	\$245.72	5.00%	\$258.00
9 - Multi-Family Unit (first 886 units)	1,000 to 1,299 sqft	\$219.20	5.00%	\$230.16
10- Multi-Family Unit (first 886 units)	Less than 1,000 sqft	\$192.68	5.00%	\$202.32
7 - Multi-Family Unit (greater than 886 units)	1,500 sqft & above	\$321.73	5.00%	\$337.81
8 - Multi-Family Unit (greater than 886 units)	1,300 - 1,499 sqft	\$302.28	5.00%	\$317.40
9 - Multi-Family Unit (greater than 886 units)	1,000 to 1,299 sqft	\$270.46	5.00%	\$283.99
10- Multi-Family Unit (greater than 886 units)	Less than 1,000 sqft	\$249.25	5.00%	\$261.71
11- Apartment Unit	N/A	\$289.91	5.00%	\$304.40
12- Age-Restricted Unit	N/A	\$47.73	5.00%	\$50.12
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$1,944.51	5.00%	\$2,041.73

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	0.00%	0.00%	0.00%	NA

* This percentage is shown as "NA" as there is no property which falls under this category.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 10**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
Zone A				
1 - Single Family Dwelling Unit	per Dwelling Unit	\$0.594	5.00%	\$0.624
2 - Multi-Family Dwelling Unit	per Dwelling Unit	\$0.534	5.00%	\$0.561
3 - Apartment	per Dwelling Unit	\$0.357	5.00%	\$0.375
4 - Age-Restricted Dwelling Unit	per Dwelling Unit	\$0.099	5.00%	\$0.104
5 - Commercial/Industrial Development	per Square Foot	\$0.099	5.00%	\$0.104
Zone B				
1 - Single Family Dwelling Unit	per Dwelling Unit	\$0.407	5.00%	\$0.427
2 - Multi-Family Dwelling Unit	per Dwelling Unit	\$0.366	5.00%	\$0.384
3 - Apartment	per Dwelling Unit	\$0.244	5.00%	\$0.256
4 - Age-Restricted Dwelling Unit	per Dwelling Unit	\$0.067	5.00%	\$0.071
5 - Commercial/Industrial Development	per Square Foot	\$0.067	5.00%	\$0.071

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 11**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.5153	5.00%	\$0.5411
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0866	5.00%	\$0.0909
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$6,351.47	5.00%	\$6,669.04

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 12**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.4061	5.00%	\$0.4264
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0683	5.00%	\$0.0717
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$3,572.36	5.00%	\$3,750.97

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 13**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.4049	5.00%	\$0.4252
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0681	5.00%	\$0.0715
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$2,250.63	5.00%	\$2,363.17

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 14**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.5193	5.00%	\$0.5453
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0872	5.00%	\$0.0915
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$4,740.11	5.00%	\$4,977.12

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 15**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.5463	5.00%	\$0.5736
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0919	5.00%	\$0.0965
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$12,806.87	5.00%	\$13,447.21

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 16**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.8506	5.00%	\$0.8931
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.1417	5.00%	\$0.1488
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$10,484.62	5.00%	\$11,008.85

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	NA	NA	NA	NA

* These percentages are shown as "NA" as there is no property which falls under these categories.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 17**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%) for the component identified as "Other" and not less than four percent (4%) for the component identified as "Land". After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate, as the total of the two components, is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
<i>1 - Residential Dwelling Unit (Sum of the Land and Other Components)</i>				
Land Component	per Square Foot	\$0.2376	5.00%	\$0.2495
Other Component	per Square Foot	\$0.3151	5.00%	\$0.3308
Residential Dwelling Unit Total	per Square Foot	\$0.5527		\$0.5803
<i>2 - Age-Restricted Dwelling Unit (Sum of the Land and Other Components)</i>				
Land Component	per Square Foot	\$0.0396	5.00%	\$0.0416
Other Component	per Square Foot	\$0.0525	5.00%	\$0.0551
Age-Restricted Dwelling Unit Total	per Square Foot	\$0.0921		\$0.0967
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
<i>Undeveloped Property</i>				
Land Component	per Acre	\$5,895.77	5.00%	\$6,190.55
Other Component	per Acre	\$7,819.32	5.00%	\$8,210.29
Undeveloped Property Total	per Acre	\$13,715.09		\$14,400.84

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	100.00%	100.00%
Undeveloped Property	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	4.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 18**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and is levied in the Initial Fiscal Year as Developed Property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	per Square Foot	\$0.5951	5.00%	\$0.6249
2 - Age-Restricted Unit	per Square Foot	\$0.0866	5.00%	\$0.0910
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$21,687.86	5.00%	\$22,772.25

Notes:

- As adopted by Board Resolution No. 4464 on October 24, 2016.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	98.04%	98.04%	100.00%	100.00%
Undeveloped Property	0.00%	0.00%	0.00%	0.00%

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property	2.00%	2.00%	4.00%	2.00%

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 19 IMPROVEMENT AREA 1**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	ASSESSABLE SQUARE FOOTAGE	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
1 - Residential Dwelling Unit	1,699 sqft or less	\$0.6963	5.00%	\$0.7311
2 - Residential Dwelling Unit	1,700 - 2,099 sqft	\$0.6349	5.00%	\$0.6666
3 - Residential Dwelling Unit	2,100 sqft or greater	\$0.5632	5.00%	\$0.5914
4 - Apartment Property	per Square Foot	\$0.3840	5.00%	\$0.4032
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
Undeveloped Property	per Acre	\$1,774.23	5.00%	\$1,862.94

Notes:

- As adopted by Board Resolution No. 4506 on June 12, 2017 as part of the actions to form CFD No. 19.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	100.00%
Undeveloped Property *	NA	NA	NA	0.00%

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	NA

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
 MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
 COMMUNITY FACILITIES DISTRICT NO. 19 IMPROVEMENT AREA 2**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. The Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%) for the component identified as "Other" and not less than four percent (4%) for the component identified as "Land". After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate, as the total of the two components, is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY				
<i>1 - Residential Dwelling Unit (Sum of the Land and Other Components)</i>				
Land Component	per Square Foot	\$0.2376	5.00%	\$0.2495
Other Component	per Square Foot	\$0.3151	5.00%	\$0.3308
Residential Dwelling Unit Total	per Square Foot	\$0.5527		\$0.5803
<i>2 - Age-Restricted Dwelling Unit (Sum of the Land and Other Components)</i>				
Land Component	per Square Foot	\$0.0396	5.00%	\$0.0416
Other Component	per Square Foot	\$0.0525	5.00%	\$0.0551
Age-Restricted Dwelling Unit Total	per Square Foot	\$0.0921		\$0.0967
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY				
<i>Undeveloped Property</i>				
Land Component	per Acre	\$5,895.77	5.00%	\$6,190.55
Other Component	per Acre	\$7,819.32	5.00%	\$8,210.29
Undeveloped Property Total	per Acre	\$13,715.09		\$14,400.84

Notes:

- As adopted by Board Resolution No. 4506 on June 12, 2017 as part of the actions to form CFD No. 19.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	100.00%
Undeveloped Property *	NA	NA	NA	0.00%

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	NA

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

EXHIBIT A

Date: 07/18/2017

**SWEETWATER UNION HIGH SCHOOL DISTRICT
MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR PROPERTY INITIALLY TAXED IN FISCAL YEAR 2017/18
AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2017/18
COMMUNITY FACILITIES DISTRICT NO. 20**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2017/18

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2017/18 is the first year of the Special Tax levy in each Category. Both components of the Annual Maximum Special Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjusts to reflect changes in the Cost Index ("BCI"), but not less than two percent (2%). After the property receives a building permit and has been levied in the Initial Fiscal Year as developed property, the Annual Maximum Special Tax rate is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	UNIT	FY 2016/17 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2017/18 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY (Sum of Component 1 and Component 2)				
Component 1 of 2; Per Dwelling Unit	per Dwelling Unit	\$285.00	5.00%	\$299.25
Component 2 of 2; Per Square Foot	per Square Foot	\$0.5812	5.00%	\$0.6103
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY⁽³⁾				
Undeveloped Property	per Acre	\$18,310.00	5.00%	\$19,225.50
BACKUP ANNUAL SPECIAL TAX				
Backup Special Tax	per Lot	\$1,656.94	5.00%	\$1,739.79

Notes:

- As adopted by Board Resolution No. 4497 on April 24, 2017 as part of the actions to form CFD No. 20.
- The Special Tax rates above have been rounded as shown above. The actual Special Tax rates may be different due to rounding.
- The limitation to increase the Special Tax by only 2% after the Initial Fiscal Year applies only to Developed Property and the Backup Annual Special Tax. The limitation does not apply to Undeveloped Property per the RMA.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2017/18

The following details the percentage of the Maximum Special Tax historically applied for each Special Tax Category, along with the proposed percentage for the upcoming fiscal year. The Developed Property rate applies to both previously-levied developed units and those being levied in their Initial Fiscal Year. The applied percent increase from the prior fiscal year for previously-levied developed units is shown in the table below.

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	100.00%
Undeveloped Property *	NA	NA	NA	0.00%
Backup Annual Special Tax *	NA	NA	NA	0.00%

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Developed Property *	NA	NA	NA	NA

* These percentages are shown as "NA" as this CFD was formed in 2017. The first year of the levy will be FY 2017/18.

July 24, 2017

Supplemental Attachment for Board Item R-1

Resolution No. 4513, Resolution Establishing the Special Tax Levy for Fiscal Year 2017-2018 for Community Facilities District Nos. 1-6, 8, 9A, 9B, 10-18, 19 IA-1, 19 IA-2, and 20.

Sweetwater Union High School District Major Project Development by Community Facility Districts (CFD)

Note: The information below will be updated as new developments are established within the District's CFDs.



CFD No. 1
EASTLAKE
EASTLAKE HILLS/SHORES
EASTLAKE WOODS/TRAILS NORTH
EASTLAKE VISTAS
SALT CREEK 1
EASTLAKE GREENS
EASTLAKE TRAILS
OTAY RANCH FREEWAY COMMERCIAL
CFD No. 2
BONITA LONG CANYON
CFD No. 3
RANCHO DEL REY I
RANCHO DEL REY II
RANCHO DEL REY III
CFD No. 4
SUNBOW II
CFD No. 5
MISSION VERDE
WOODCREST – TERRA NOVA
LADERA VILLAS
WOODCREST – SOUTHWESTERN
CANYON VIEW HOMES
BONITA MEADOWS
LAS BRISAS DEL MAR
IMPERIAL BEACH CLUB
PARK VILLAGE APARTMENTS
EVERGREEN GARDENS
EAST PALOMAR ESTATES
MOONVIEW ESTATES
ROBINHOOD CREEK
TELEGRAPH CANYON
CREEKSIDE VILLAGE
PARK PLACE ESTATES
CFD No. 6
OTAY RANCH VILLAGE 1 - HERITAGE

CFD No. 7*
ROLLING HILLS RANCH
CFD No. 8
CORAL GATE - KB HOMES
CFD No. 9A
OCEAN VIEW HILLS - BY PARDEE HOMES
CFD No. 9B
OCEAN VIEW HILLS - BY PARDEE HOMES (CVESD)
CFD No. 10
REMINGTON HILLS
TROLLEY TERRACES
BELLA NAVONA
ENCORE SENIOR LIVING
VISTA PACIFICA
TROLLEY TRESTLE
PARADISE HOMES
TOWNSQUARE ROWHOMES
PARADISE KNOLLS
CEDAR PARK
RIVIERA DEL SOL (GREYSTONE)
HIDDEN TRAILS
BONITA CREEK
MARIPOSA WALK
KALESA WALK
SPOTLIGHT ON BROADWAY
ESTRELLA WALK
"T" AVENUE
TREMONT COURT
BELLA LAGO
CANYON RIDGE
PARADISE WALK
CAROLINO HILLSIDE HOMES
CENTRO CONDOS
HARBOR VIEW CONDOS
HILLTOP VIEW HOMES

CFD No. 11
OTAY RANCH VILLAGE 6 - McMILLIN - LOMAS VERDES
OTAY RANCH VILLAGE 5 - McMILLIN - LOMAS VERDES
CFD No. 12
OTAY RANCH VILLAGE 1W - HERITAGE HILLS
CFD No. 13
SAN MIGUEL RANCH
CFD No. 14
OTAY RANCH VILLAGE 11 - WINDINGWALK
CFD No. 15
OTAY RANCH VILLAGE 6 - HILLSBOROUGH
CFD No. 16
OTAY RANCH VILLAGE 7 - L VERDES
OTAY RANCH VILLAGE 5 - COUNTRYSIDE
CFD No. 17
OTAY RANCH VILLAGE 7 - MONTECITO RIDGE
OTAY RANCH VILLAGE 2 - MONTECITO
CFD No. 18
EASTERN URBAN CORE - MILLENIA
CFD No. 19
PLANNING AREA 12
OTAY RANCH VILLAGE 2 SOUTH
CFD No. 20
OTAY RANCH VILLAGE 3 NORTH

*The special tax obligation for this CFD was mitigated by a fee payment. As a result, proceedings to establish this CFD were not completed and a special tax is not authorized for this development.

Source: City of Chula Vista and Special District Financing & Administration.
Last Updated: 7/21/2017