



**COOPERATIVE  
STRATEGIES**

COMPLETE FINANCIAL & DEMOGRAPHIC PLANNING FOR EDUCATION

**WILLIAM S. HART UNION HIGH SCHOOL DISTRICT**

**ADMINISTRATION REPORT**

**FISCAL YEAR 2017/2018**

**COMMUNITY FACILITIES DISTRICT NO. 90-1**

**July 19, 2017**

**PREPARED FOR:**

**William S. Hart Union High School  
District**

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## EXHIBITS

### **EXHIBIT A:**

Rate and Method of Apportionment

### **EXHIBIT B:**

Annual Special Tax Roll Fiscal Year 2017/2018

## **INTRODUCTION**

This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Community Facilities District ("CFD") No. 90-1 of the William S. Hart Union High School District ("School District"), pursuant to the Rate and Method of Apportionment ("RMA") attached as Exhibit A, for the purpose of calculating the annual Special Tax levy for Fiscal Year 2017/2018. In calculating the annual Special Tax levy for Fiscal Year 2017/2018, the Report describes (i) the remaining financial obligations of CFD No. 90-1 for Fiscal Year 2016/2017 and (ii) the financial obligations of CFD No. 90-1 for Fiscal Year 2017/2018.

The Report is organized into the following sections:

### **SECTION I**

Section I provides a description of the annual Special Tax levy for Fiscal Year 2016/2017 including any delinquent annual Special Taxes.

### **SECTION II**

On May 1, 2004 the CFD No. 90-1 Installment Purchase Agreement ("IPA") was entered into by CFD No. 90-1 and the William S. Hart Joint School Financing Authority in the amount of \$840,000. The IPA was entered into for the purpose of financing the acquisition of the "CFD No. 90-1 Project" (defined generally as the expansion of the Saugus High School), pursuant to the Resolution of Intention ("ROI"). On February 13, 2013 the IPA by CFD No. 90-1 and the William S. Hart Joint School Financing Authority was amended ("Amended IPA") for the purpose of refinancing the acquisition of the "CFD No. 90-1 Project", pursuant to the ROI. The IPA and Amended IPA (collectively, "IPAs") are secured and repaid by the annual levy of Special Taxes within CFD No. 90-1.

Section II calculates the Special Tax Requirement based on the financial obligations of CFD No. 90-1 for Fiscal Year 2017/2018.

### **SECTION III**

Section III provides the development status of CFD No. 90-1.

## **SECTION IV**

Section IV describes the methodology used to apportion the Special Tax Requirement among the properties within CFD No. 90-1 and lists the average annual Special Tax rates for Fiscal Year 2017/2018.

**I. FISCAL YEAR 2016/2017 LEVY SUMMARY**

**A. Special Tax Levy**

The aggregate annual Special Tax levy of CFD No. 90-1 in Fiscal Year 2016/2017 as well as a summary of the levy can be found in the table on the following page.



### Special Tax Rates and Levy of Fiscal Year 2016/2017

Property Classification	Density	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
<b>William S. Hart Union High School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	68 Units	\$431.38 per Unit	\$29,333.56
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	104 Units	\$379.38 per Unit	\$39,455.68
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	158 Units	\$111.00 per Unit	\$17,538.00
<i>Developed Property</i>		<i>330 Units</i>	<i>N/A</i>	<i>\$86,327.24</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>William S. Hart Union High School District Subtotal</b>		<b>330 Units</b>	<b>N/A</b>	<b>\$86,327.24</b>
<b>Newhall School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	158 Units	\$96.00 per Unit	\$15,168.00
<i>Developed Property</i>		<i>158 Units</i>	<i>N/A</i>	<i>\$15,168.00</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Newhall School District Subtotal</b>		<b>158 Units</b>	<b>N/A</b>	<b>\$15,168.00</b>
<b>Saugus Union School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
<i>Developed Property</i>		<i>0 Units</i>	<i>N/A</i>	<i>\$0.00</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Saugus Union School District Subtotal</b>		<b>0 Units</b>	<b>N/A</b>	<b>\$0.00</b>
<b>Total</b>				<b>\$101,495.24</b>
[1] The average annual Special Tax rate is the average of all the annual Special Tax Rates in each Land Use Class, therefore they may not reflect the actual annual Special Tax rate for each parcel in a given Land Use Class.				

**B. Special Tax Delinquencies**

Cooperative Strategies, LLC has received delinquency information for CFD No. 90-1 for Fiscal Year 2016/2017 from the County of Los Angeles ("County"). For the second installment of Fiscal Year 2016/2017 (as of May 17, 2017), \$0.00 in annual Special Taxes was delinquent yielding a delinquency rate of 0.00%.

## II. SPECIAL TAX REQUIREMENT

For Fiscal Year 2017/2018, the Special Tax Requirement for CFD No. 90-1, as calculated pursuant to the RMA, can be found in the table below.

### Special Tax Requirement For Fiscal Year 2017/2018

<b>FY 2016/2017 Current and Projected Funds</b>		<b>\$559,764.25</b>
Balance at the Los Angeles County Office of Education (as of May 31, 2017)	\$559,764.25	
<b>FY 2016/2017 Remaining Obligations</b>		<b>\$559,764.25</b>
Interest Payment Due September 1, 2017	\$7,075.00	
Principal Payment Due September 1, 2017	\$50,000.00	
Administrative Expense Budget for Fiscal Year 2016/2017	\$20,000.00	
Direct Construction/Additional Administrative Expense Budget	\$482,689.25	
<b>FY 2016/2017 Surplus/(Draw on Reserve)</b>		<b>\$0.00</b>
<b>FY 2017/2018 Obligations</b>		<b>\$101,495.24</b>
Interest Payment Due March 1, 2018	\$6,325.00	
Interest Payment Due September 1, 2018	\$6,325.00	
Principal Payment Due September 1, 2018	\$55,000.00	
Administrative Expense Budget for Fiscal Year 2017/2018	\$20,000.00	
Anticipated Special Tax Delinquencies (2.00%)	\$2,029.90	
Direct Construction/Additional Administrative Expense Budget	\$11,815.34	
<b>Special Tax Requirement</b>		<b>\$101,495.24</b>



### **III. DEVELOPMENT SUMMARY**

As of Fiscal Year 1996/1997 all Assessor's Parcels within CFD No. 90-1 have been classified as Developed Property, therefore CFD No. 90-1 is built-out.

#### **IV. FISCAL YEAR 2017/2018 LEVY SUMMARY**

The Special Tax rates of CFD No. 90-1 needed to meet the Special Tax Requirement for Fiscal Year 2017/2018 are shown in the table on the following page. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel, is included as Exhibit B. For a more detailed explanation of the methodology used to apportion the Special Tax Requirement among Developed Property and Undeveloped Property, please see the RMA.

### Special Tax Rates and Levy of Fiscal Year 2017/2018

Property Classification	Density	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
<b>William S. Hart Union High School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	68 Units	\$431.38 per Unit	\$29,333.56
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	104 Units	\$379.38 per Unit	\$39,455.68
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	158 Units	\$111.00 per Unit	\$17,538.00
Developed Property		330 Units	N/A	\$86,327.24
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
<b>William S. Hart Union High School District Subtotal</b>		<b>330 Units</b>	<b>N/A</b>	<b>\$86,327.24</b>
<b>Newhall School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	158 Units	\$96.00 per Unit	\$15,168.00
Developed Property		158 Units	N/A	\$15,168.00
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
<b>Newhall School District Subtotal</b>		<b>158 Units</b>	<b>N/A</b>	<b>\$15,168.00</b>
<b>Saugus Union School District</b>				
Estate Homes	≤ 1 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Very Low	> 1 and ≤ 2 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low	> 2 and ≤ 4 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Low – Medium	> 4 and ≤ 8 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium	> 8 and ≤ 14 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Medium – High	> 14 and ≤ 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
High	> 24 Units per Acre	0 Units	\$0.00 per Unit	\$0.00
Developed Property		0 Units	N/A	\$0.00
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
<b>Saugus Union School District Subtotal</b>		<b>0 Units</b>	<b>N/A</b>	<b>\$0.00</b>
<b>Total</b>				<b>\$101,495.24</b>
[1] The average annual Special Tax rate is the average of all the annual Special Tax Rates in each Land Use Class, therefore they may not reflect the actual annual Special Tax rate for each parcel in a given Land Use Class.				

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Report\AdmRpt\_16900-1304\_Fn.PDF

**EXHIBIT A**

**Rate and Method of Apportionment**

**RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITY FACILITIES DISTRICT  
NO. 90-1 OF THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT**

A Special Tax (the "Special Tax ") shall be levied on and collected from each parcel of Developed Property in Community Facilities District No. 90-1 ("CFD No. 90-1") in each Fiscal Year, commencing July 1, 1991, in an amount determined by the Board of Trustees of the William S. Hart Union High School District through the application of the appropriate Special Tax for "Developed Property" in CFD No. 90-1, as described below. All of the property in CFD No. 90-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

**"Apartment"** means a building or buildings comprised of residential units available for rental by the general public.

**"Assigned Special Tax"** means the Special Tax for each Land Use Class, as determined by reference to Tables I through III of Section C below.

**"Board"** means the Board of Trustees of the William S. Hart Union High School District.

**"Condominium"** means a residential or non-residential unit meeting the statutory definition of a condominium contained in Civil Code Section 1351.

**"Consumer Price Index"** means the Index for the Los Angeles – Long Beach consolidated metropolitan statistical area, published monthly by the U.S. Department of Labor, Bureau of Labor Statistics.

**"Density"** means the number of residential lots or in the case of a Condominium plan or Apartment projects the number of Condominiums or Apartments included in a recorded final subdivision tract map divided by the total acreage indicated on such tract map.

**"Developed Property"** means any Fiscal Year all Taxable Property in CFD No. 90-1 for which a residential foundation building permit was been issued after as of March 1 of the prior Fiscal Year, but not prior to July 1, 1990.

**"Facilities"** means any improvements or facilities designated by the Board with an estimated useful life of five years or longer which are eligible for financing under the provisions of the Act.

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

**"Initial Fiscal Year,"** for any parcel, means the first Fiscal Year in which a Special Tax is levied against such parcel.

**"Land Use Class"** means any of the categories listed in Table I through III of Section C below.

**"Maximum Assigned Special Tax"** means for land use classes, 150 percent of the Fiscal Year 1991-92 Assigned Special Tax.

**"Maximum Special Tax"** means the Maximum Special Tax that can be levied by the Board in any Fiscal Year, as determined in accordance with Section C.

**"One-Time Special Tax"** for any parcel means the special taxes, determined in accordance with Section D below, established for such parcel.

**"Special Tax"** means the Special Tax to be levied in each Fiscal Year for each Land Use Class of Developed Property to fund the Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for (1) debt service on all bonds or other indebtedness of CFD No. 90-1, (2) the cost of acquisition or construction of public facilities, (3) all amounts necessary to eliminate any fixed special assessment liens or to repay or defease any indebtedness secured by any tax, fee, charge, or assessment levied within the area of CFD No. 90-1 or to pay debt service on that indebtedness, including lease/purchase payments or installment/purchase payments in connection with certificates of participation, (4) costs incurred by CFD No. 90-1 in the annual levy and collection of the Special Tax, (5) the administration costs of CFD No. 90-1, (6) accumulation of funds for future debt service, (7) costs associated with the release of funds from an escrow account, (8) any amounts required to the extent permitted in the Maximum Special Tax to replenish any reserve funds, (9) any other purpose permitted by the Act.

**"Taxable Property"** means all of the parcels within the boundaries of CFD No. 90-1 which are not exempt from the Special Tax pursuant to law or Section F below.

**"Undeveloped Property"** means all Taxable Property not classified as Developed Property.

**B. ASSIGNMENT TO LAND USE CLASS**

For each Fiscal Year all Taxable Property shall be classified as Developed Property or Undeveloped Property and shall be subject to tax in accordance with the Rate and Method of Apportionment determined pursuant to Section C and D below.

For purposes of determining the applicable Maximum Special Tax for each parcel of Developed Property, all Developed Property shall be assigned to one of the Land Use Classes designated in Table I below; all Developed Property located within the Newhall School District shall also be assigned to one of the Land Use Classes designated in Table II below;



and all Developed Property located within the Saugus Union School District shall also be assigned to one of the Land Use Classes designated in Table III below.

### C. MAXIMUM SPECIAL TAX RATES

The Maximum Special Tax for any given parcel classified as Developed Property shall be the Assigned Special Tax in said parcel's Initial Fiscal Year. Such Maximum Special Tax shall be levied on each parcel within CFD No. 90-1 for a period of 30 years from that parcel's Initial Fiscal Year.

Beginning July 1, 1992, and on each July 1 thereafter, the Assigned Special Taxes shall be increased above the amount in effect the previous Fiscal Year by an amount equal to the greater of the annual percentage change in the Consumer Price Index, measured as of the twelve month period ending the January 1 of the preceding Fiscal Year, or four percent; provided, the Assigned Special Tax shall not exceed the Maximum Assigned Special Tax set forth in Tables I through III below.

In the event that a previous agreement exists for any parcel with respect to the Maximum Special Tax, the Special Taxes and provisions listed in such agreement shall supersede this Rate and Method of Apportionment.

**TABLE I**

The following are the Maximum Assigned Special Taxes and the Fiscal Year 1991-92 Assigned Special Taxes which shall be levied on all Developed Property located within CFD No. 90-1 and annexed therein in the manner provided by law, unless a property owner has elected to pay the One-Time Special Tax listed in Table IV (see Section B.2).

Land Use Class	Density	Fiscal Year 1991-92 Assigned Special Tax	Maximum Assigned Special Tax
Estate Homes	≤1	\$390.00	\$585.00
Very Low	> 1, and ≤ 2	\$376.00	\$564.00
Low	> 2, and ≤ 4	\$349.00	\$524.00
Low-Medium	> 4, and ≤ 8	\$335.00	\$503.00
Medium	> 8, and ≤ 14	\$208.00	\$312.00
Medium High	> 14, and ≤ 24	\$167.00	\$251.00
High	> 24	\$111.00	\$167.00

**TABLE II**

The following are the Maximum Assigned Special Taxes and the Fiscal Year 1991-92 Assigned Special Taxes which also shall be levied on all Developed Property located within the **Newhall School District** and CFD No. 90-1 and annexed therein in the manner provided by law, unless a property owner has elected to pay the One-Time Special Tax listed in Table V (see Section B.2).

Land Use Class	Density	Fiscal Year 1991-92	Maximum Assigned
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		Assigned Special Tax	Special Tax
Estate Homes	≤1	\$327.00	\$491.00
Very Low	> 1, and ≤ 2	\$308.00	\$462.00
Low	> 2, and ≤ 4	\$288.00	\$432.00
Low-Medium	> 4, and ≤ 8	\$231.00	\$347.00
Medium	> 8, and ≤ 14	\$163.00	\$245.00
Medium High	> 14, and ≤ 24	\$125.00	\$188.00
High	> 24	\$96.00	\$144.00

**TABLE III**

The following are the Maximum Assigned Special Taxes and the Fiscal Year 1991-92 Assigned Special Taxes which also shall be levied on all Developed Property located within the **Saugus Union School District** and CFD No. 90-1 and annexed therein in the manner provided by law, unless a property owner has elected to pay the One-Time Special Tax listed in Table VI (see Section B.2).

Land Use Class	Density	Fiscal Year 1991-92 Assigned Special Tax	Maximum Assigned Special Tax
Estate Homes	≤1	\$384.00	\$576.00
Very Low	> 1, and ≤ 2	\$356.00	\$534.00
Low	> 2, and ≤ 4	\$317.00	\$476.00
Low-Medium	> 4, and ≤ 8	\$259.00	\$389.00
Medium	> 8, and ≤ 14	\$202.00	\$303.00
Medium High	> 14, and ≤ 24	\$144.00	\$216.00
High	> 24	\$106.00	\$159.00

**D. ONE-TIME SPECIAL TAX PAYMENT**

Prior to building permit issuance, the Special Taxes for any assessor's parcel may be prepaid. The Fiscal Year 1991-92 One-Time Special Tax rates are listed in Tables IV through VI below. Beginning July 1, 1992, and on each July 1 thereafter, the One-Time Special Tax for all Taxable Property for which a residential foundation building permit is issued during the Fiscal Year, shall be determined by reference to Tables IV through VI, as applicable, increased above the amount in effect for the previous Fiscal Year by the greater of the annual percentage change in the Consumer Price Index measured as of the twelve month period ending the January 1 of the preceding Fiscal Year, or four percent.

**TABLE IV**

A One-Time Special Tax which is applicable to all Developed Property located within CFD No. 90-1 will be based on the amount stated within an agreement between the developer of the assessor's parcel and the William S. Hart Union High School District. The amount of this One-Time Special Tax in Fiscal Year 1991-92 shall not exceed \$3,400 per dwelling unit.

## **TABLE V**

A One-Time Special Tax which is applicable to all Developed Property located within **Newhall School District** and CFD No. 90-1 will be based on the amount stated within an agreement between the developer of the assessor's parcel and the William S. Hart Union High School District and/or Newhall School District, or a combination thereof. The amount of this One-Time Special Tax in Fiscal Year 1991-92 shall not exceed \$2,500 per dwelling unit.

## **TABLE VI**

A One-Time Special Tax which is applicable to all Developed Property located within **Saugus Union School District** and CFD No. 90-1 will be based on the amount stated within an agreement between the developer of the assessor's parcel and the William S. Hart Union High School District and/or Saugus Union School District, or a combination thereof. The amount of this One-Time Special Tax in Fiscal Year 1991-92 shall not exceed \$2,800 per dwelling unit.

### **E. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Starting in Fiscal Year 1991-92 and for each following Fiscal Year, the Board shall determine the amount of money to be collected from all Developed Property in CFD No. 90-1 in that Fiscal Year (the Special Tax Requirement). The Board shall levy up to 100 percent of the Maximum Special Tax for each parcel of Developed Property until the amount of the levy equals the Special Tax Requirement.

### **F. EXEMPTIONS**

A Special Tax shall not be imposed on any property for which a residential foundation building permit has not been issued. Under no circumstances shall the Board impose a Special Tax on land which is a public right of way or which is a utility property utilized for the provision of services to the public or a property encumbered with public or utility easements making impractical its utilization for other than the purposes set forth in the easement.

### **G. REVIEW/APPEAL COMMITTEE**

The Board shall establish as part of the proceedings and administration of CFD No. 90-1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax, as to their parcel, is in error may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment of the Special Tax and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

### **H. MANNER OF COLLECTIONS**

The Special Tax will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 90-1 may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

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## **EXHIBIT B-1**

### **ASSIGNED AND MAXIMUM ASSIGNED SPECIAL TAX RATES FOR CFD NO. 90-1**

<b>Land Use Class</b>	<b>Density</b>	<b>Fiscal Year 1991-92 Assigned Special Tax</b>	<b>Maximum Assigned Special Tax</b>
Estate Homes	$\leq 1$	\$390.00	\$585.00
Very Low	$> 1, \text{ and } \leq 2$	\$376.00	\$564.00
Low	$> 2, \text{ and } \leq 4$	\$349.00	\$524.00
Low-Medium	$> 4, \text{ and } \leq 8$	\$335.00	\$503.00
Medium	$> 8, \text{ and } \leq 14$	\$208.00	\$312.00
Medium High	$> 14, \text{ and } \leq 24$	\$167.00	\$251.00
High	$> 24$	\$111.00	\$167.00

## **EXHIBIT B-2**

### **ASSIGNED AND MAXIMUM ASSIGNED SPECIAL TAX RATES FOR CFD NO. 90-1**

<b>Land Use Class</b>	<b>Density</b>	<b>Fiscal Year 1991-92 Assigned Special Tax</b>	<b>Maximum Assigned Special Tax</b>
Estate Homes	≤1	\$327.00	\$491.00
Very Low	> 1, and ≤ 2	\$308.00	\$462.00
Low	> 2, and ≤ 4	\$288.00	\$432.00
Low-Medium	> 4, and ≤ 8	\$231.00	\$347.00
Medium	> 8, and ≤ 14	\$163.00	\$245.00
Medium High	> 14, and ≤ 24	\$125.00	\$188.00
High	> 24	\$96.00	\$144.00



### **EXHIBIT B-3**

#### **ASSIGNED AND MAXIMUM ASSIGNED SPECIAL TAX RATES FOR CFD NO. 90-1**

<b>Land Use Class</b>	<b>Density</b>	<b>Fiscal Year 1991-92 Assigned Special Tax</b>	<b>Maximum Assigned Special Tax</b>
Estate Homes	$\leq 1$	\$384.00	\$576.00
Very Low	$> 1, \text{ and } \leq 2$	\$356.00	\$534.00
Low	$> 2, \text{ and } \leq 4$	\$317.00	\$476.00
Low-Medium	$> 4, \text{ and } \leq 8$	\$259.00	\$389.00
Medium	$> 8, \text{ and } \leq 14$	\$202.00	\$303.00
Medium High	$> 14, \text{ and } \leq 24$	\$144.00	\$216.00
High	$> 24$	\$106.00	\$159.00

**EXHIBIT B**

**Annual Special Tax Roll  
Fiscal Year 2017/2018**

**William S. Hart Union High School District**  
**CFD No. 90-1**  
**Special Tax Levy For Fiscal Year 2017/2018**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2827	4	28	\$32,706.00
2853	16	1	\$439.86
2853	16	2	\$439.86
2853	16	3	\$439.86
2853	16	4	\$422.94
2853	16	5	\$422.94
2853	16	6	\$422.94
2853	16	29	\$422.94
2853	16	8	\$422.94
2853	16	9	\$422.94
2853	16	10	\$422.94
2853	16	11	\$422.94
2853	16	12	\$422.94
2853	16	13	\$422.94
2853	16	14	\$422.94
2853	16	15	\$422.94
2853	16	16	\$422.94
2853	16	17	\$422.94
2853	16	18	\$422.94
2853	16	19	\$422.94
2853	16	20	\$422.94
2853	16	21	\$422.94
2853	16	22	\$422.94
2853	16	23	\$376.00
2853	16	24	\$376.00
2853	16	25	\$439.86
2853	16	26	\$376.00
2853	16	27	\$376.00
2853	13	18	\$439.86
2853	13	19	\$439.86
2853	13	20	\$439.86
2853	13	21	\$439.86
2853	13	22	\$439.86
2853	13	23	\$439.86
2853	13	24	\$439.86
2853	13	25	\$439.86

**William S. Hart Union High School District**  
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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2853	13	26	\$439.86
2853	13	27	\$439.86
2853	13	28	\$439.86
2853	13	29	\$439.86
2853	14	11	\$439.86
2853	14	12	\$439.86
2853	14	13	\$439.86
2853	14	14	\$439.86
2853	14	15	\$439.86
2853	14	16	\$439.86
2853	14	17	\$439.86
2853	14	18	\$439.86
2853	14	19	\$439.86
2853	14	20	\$439.86
2853	14	21	\$439.86
2853	14	22	\$439.86
2853	14	23	\$439.86
2853	14	24	\$439.86
2853	14	25	\$439.86
2853	14	26	\$439.86
2853	14	27	\$439.86
2853	14	28	\$439.86
2853	14	29	\$439.86
2853	14	30	\$439.86
2853	14	31	\$439.86
2853	14	32	\$439.86
2853	14	33	\$439.86
2853	14	34	\$439.86
2853	14	35	\$439.86
2853	13	30	\$439.86
2853	13	31	\$439.86
2853	13	32	\$439.86
2853	13	33	\$439.86
2853	13	34	\$0.00
2853	16	28	\$0.00
2842	20	15	\$407.58

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2842	20	16	\$407.58
2842	20	17	\$407.58
2842	20	18	\$407.58
2842	20	19	\$407.58
2842	20	142	\$407.58
2842	20	143	\$407.58
2842	20	144	\$407.58
2842	20	145	\$407.58
2842	20	30	\$391.90
2842	20	31	\$391.90
2842	20	146	\$391.90
2842	20	147	\$391.90
2842	20	148	\$391.90
2842	20	149	\$391.90
2842	20	40	\$376.82
2842	20	41	\$391.90
2842	20	42	\$391.90
2842	20	43	\$391.90
2842	20	150	\$391.90
2842	20	151	\$391.90
2842	20	152	\$391.90
2842	20	153	\$391.90
2842	20	154	\$391.90
2842	20	155	\$376.82
2842	20	156	\$376.82
2842	20	157	\$376.82
2842	20	158	\$376.82
2842	20	159	\$376.82
2842	20	160	\$376.82
2842	20	161	\$376.82
2842	20	162	\$376.82
2842	20	163	\$376.82
2842	20	164	\$376.82
2842	20	165	\$376.82
2842	20	178	\$376.82
2842	20	85	\$362.34

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2842	20	86	\$362.34
2842	20	87	\$362.34
2842	20	88	\$362.34
2842	20	89	\$362.34
2842	20	90	\$362.34
2842	20	91	\$362.34
2842	20	92	\$362.34
2842	20	93	\$362.34
2842	20	94	\$362.34
2842	20	95	\$362.34
2842	20	96	\$362.34
2842	20	97	\$362.34
2842	20	98	\$362.34
2842	20	99	\$391.90
2842	20	100	\$391.90
2842	20	101	\$0.00
2842	20	102	\$391.90
2842	20	103	\$391.90
2842	20	104	\$391.90
2842	20	167	\$376.82
2842	20	168	\$376.82
2842	20	169	\$376.82
2842	20	170	\$376.82
2842	20	171	\$376.82
2842	20	115	\$362.34
2842	20	116	\$362.34
2842	20	117	\$362.34
2842	20	118	\$362.34
2842	20	119	\$362.34
2842	20	120	\$362.34
2842	20	121	\$362.34
2842	20	122	\$362.34
2842	20	123	\$407.58
2842	20	124	\$407.58
2842	20	172	\$407.58
2842	20	173	\$407.58



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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2842	20	174	\$407.58
2842	20	175	\$407.58
2842	20	133	\$407.58
2842	20	134	\$407.58
2842	35	2	\$362.34
2842	35	3	\$362.34
2842	35	4	\$362.34
2842	35	5	\$362.34
2842	35	6	\$362.34
2842	35	7	\$362.34
2842	35	8	\$362.34
2842	35	9	\$362.34
2842	35	10	\$362.34
2842	35	11	\$362.34
2842	35	12	\$362.34
2842	35	40	\$362.34
2842	35	41	\$362.34
2842	35	42	\$362.34
2842	35	19	\$362.34
2842	35	20	\$362.34
2842	35	21	\$362.34
2842	35	22	\$362.34
2842	35	23	\$362.34
2842	35	24	\$362.34
2842	35	25	\$0.00
2842	35	26	\$0.00
2842	35	27	\$0.00
2842	35	28	\$0.00
2842	35	29	\$407.58
2842	35	30	\$407.58
2842	35	31	\$362.34
2842	35	32	\$362.34
2842	35	33	\$362.34
2842	35	34	\$362.34
2842	35	43	\$407.58
2842	35	1	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Special Tax</b>
2842	35	44	\$407.58
2842	35	39	\$0.00
2842	20	135	\$0.00
2842	20	138	\$0.00
2842	20	176	\$0.00
2842	20	177	\$0.00
2842	20	141	\$0.00

<b>Major Conclusions</b>	
Total Number of Parcels	187
Number of Parcels Taxed	173
Total Special Tax Levy for Fiscal Year 2017/2018	\$101,495.24