

# **Community Facilities District No. 90-1 Annual Special Tax Report**

*Fiscal Year Ending June 30, 2020*

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

**2020 / 2021**



*A division of California Financial Services*

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# Table of Contents

<b>Introduction</b>	<b>1</b>
<b>I. CFD Background</b>	<b>3</b>
A. Location	3
B. Formation	3
C. Bonds	4
<b>II. Fiscal Year 2019/2020 Annual Special Tax</b>	<b>5</b>
A. Special Tax Levy	5
B. Annual Special Tax Collections and Delinquencies	7
<b>III. Special Tax Requirement</b>	<b>8</b>
A. Special Tax Requirement	8
<b>VI. Special Tax Classification</b>	<b>9</b>
A. Developed Property	9
<b>VII. Fiscal Year 2020/2021 Special Tax Levy</b>	<b>10</b>

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor's Parcel Maps

Exhibit D – Delinquent Annual Special Tax Report

Exhibit E – Annual Special Tax Roll for Fiscal Year 2020/2021

# Introduction

Community Facilities District No. 90-1 (“CFD No. 90-1”) of the William S. Hart Union High School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 90-1 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 90-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2020/2021. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

This Report is organized into the following Sections:

## **Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 90-1 and the long-term obligations issued to finance the Authorized Facilities.

## **Section II – Fiscal Year 2019/2020 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2019/2020 and an accounting of the remaining collections.

## **Section III –Special Tax Requirement**

Section III calculates the Special Tax Requirement based on the obligations of CFD No. 90-1 for Fiscal Year 2020/2021.

## **Section IV – Special Tax Classification**

Section IV provides updated information regarding the Special Tax classification of parcels within CFD No. 90-1.

## **Section V – Fiscal Year 2020/2021 Special Tax Levy**

Section V provides the Fiscal Year 2020/2021 Special Tax levy based on updated Special Tax classifications and the Special Tax Requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 90-1 and the bonds issued to fund the Authorized Facilities

## A. Location

CFD No. 90-1 is located in the City of Santa Clarita (“City”) within the County of Los Angeles (“County”). For reference, the boundary map of CFD No. 90-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 90-1 was formed and established by the School District on April 30, 1991 under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 90-1, and a landowner election.

The table below provides information related to the formation of CFD No. 90-1.

**Board Actions Related to  
Formation of CFD No. 90-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 22, 1991	90/91-22
Resolution of Necessity	February 26, 1991	90/91-26
Resolution Calling Election	February 26, 1991	90/91-27
Ordinance Levying Special Taxes	April 30, 1991	90/91-1

A Notice of Special Tax Lien was recorded in the real property records of the County on April 22, 1991, as Document No. 91-570623 on all property within CFD No. 90-1.

## **C. Bonds**

### **1. 2013 Refunding Revenue Bonds**

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.

## II. Fiscal Year 2019/2020 Annual Special Tax

Each Fiscal Year, CFD No. 90-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2019/2020.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2019/2020 is summarized by Special Tax classification in the following table.

## Fiscal Year 2019/2020 Annual Special Tax Levy

Property	Density	Number of Units/Acres	Average Annual Special Tax Rate [1]	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. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 90-1, as of June 30, 2020, for Fiscal Year 2019/2020 is summarized in the table below. Based on the Foreclosure Covenant outlined in the FAA and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2019/2020 Delinquent Annual Special Taxes, based on the second installment collections and information regarding the Foreclosure Covenants are provided as Exhibit D.

### CFD No. 90-1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2020	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2014/2015	\$101,495.24	2	\$101,079.36	\$415.88	0.41%	\$0.00	0.00%
2015/2016	101,495.24	2	100,874.21	621.03	0.61%	0.00	0.00%
2016/2017	101,495.24	0	101,495.24	0.00	0.00%	0.00	0.00%
2017/2018	101,495.24	1	101,306.83	188.41	0.19%	0.00	0.00%
2018/2019	101,495.24	1	101,275.31	219.93	0.22%	0.00	0.00%
2019/2020	101,495.24	0	101,495.24	0.00	0.00%	0.00	0.00%

# III. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 90-1 based on the financial obligations for Fiscal Year 2020/2021.

## A. Special Tax Requirement

The Annual Special Taxes of CFD No. 90-1 are calculated in accordance and pursuant to the RMA. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2020/2021.

### Special Tax Requirement for CFD No. 90-1

<b>Fiscal Year 2019/2020 Remaining Sources</b>		<b>\$96,995.26</b>
Special Taxes Available for Debt Service	\$96,995.26	
<b>Fiscal Year 2019/2020 Remaining Obligations</b>		<b>(\$96,995.26)</b>
Administrative Expense Budget	(\$20,000.00)	
September 1, 2020 Interest Payment	(4,500.00)	
September 1, 2020 Principal Payment	(55,000.00)	
Direct Construction of Authorized Facilities	(17,495.26)	
<b>Fiscal Year 2019/2020 Surplus (Reserve Fund Draw)</b>		<b>\$0.00</b>
<b>Fiscal Year 2020/2021 Obligations</b>		<b>(\$101,495.24)</b>
Administrative Expense Budget	(\$20,000.00)	
Anticipated Special Tax Delinquencies <sup>[1]</sup>	(0.00)	
March 1, 2021 Interest Payment	(3,400.00)	
September 1, 2021 Interest Payment	(3,400.00)	
September 1, 2021 Principal Payment	(55,000.00)	
Direct Construction of Authorized Facilities	(19,695.24)	
<b>Fiscal Year 2020/2021 Special Tax Requirement</b>		<b>\$101,495.24</b>

[1] Assumes the Fiscal Year 2019/2020 year end delinquency rate of 0.00%.

## IV. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 90-1 are assigned a Land Use Class based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 90-1.

### A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to March 1 of the prior Fiscal Year. According to the County Assessor, all property zoned for residential development within CFD No. 90-1 has been built and completed. The table below the Special Tax classification for the Units and the year classified as developed within CFD No. 90-1.

**Fiscal Year 2020/2021  
Special Tax Classification**

<b>Initial Tax Year</b>	<b>Land Use</b>	<b>Number of Units</b>
1991/1992	Developed Property	162
1993/1994	Developed Property	46
1994/1995	Developed Property	37
1995/1996	Developed Property	64
1996/1997	Developed Property	21
<b>Total</b>		<b>330</b>

## V. Fiscal Year 2020/2021 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Special Tax Requirement.

Based on the Special Tax Requirement listed in Section III, CFD No. 90-1 will levy at the Assigned Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit E.

A summary of the Annual Special Tax levy for Fiscal Year 2020/2021 by Special Tax classification as determined by the RMA for CFD No. 90-1 can be found on the following table.

## Fiscal Year 2020/2021 Annual Special Tax Levy

Property	Density	Number of Units/Acres	Average Annual Special Tax Rate [1]	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.

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# **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.

*K:\CLIENTS2\WSHART.HSD\MELLO\CFD 90-1\RMA 90-1.DOC*

## **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	$\leq 1$	\$327.00	\$491.00
Very Low	$> 1, \text{ and } \leq 2$	\$308.00	\$462.00
Low	$> 2, \text{ and } \leq 4$	\$288.00	\$432.00
Low-Medium	$> 4, \text{ and } \leq 8$	\$231.00	\$347.00
Medium	$> 8, \text{ and } \leq 14$	\$163.00	\$245.00
Medium High	$> 14, \text{ and } \leq 24$	\$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

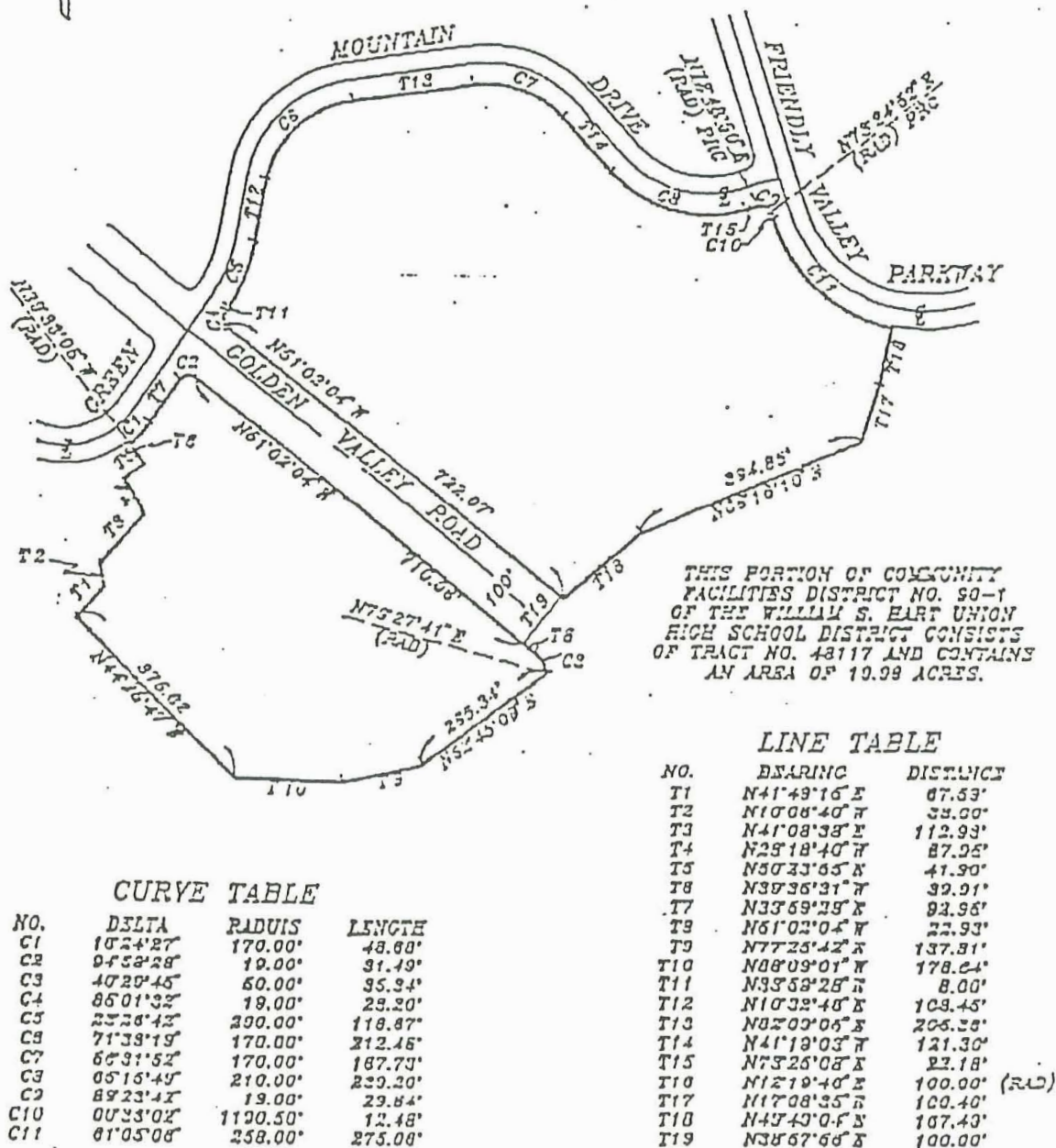
# Exhibit B

## CFD Boundary Map

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 90-1 OF THE  
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT

in the City of Santa Clarita,  
County of Los Angeles,  
State of California

MAP OF TRACT 48117



SHEET 1 OF 3 SHEETS

# PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 90-1

OF THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT,  
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

I HEREBY CERTIFY THAT THE WITHIN MAP  
SHOWING THE PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 90-1  
OF THE WILLIAM S. HART UNION HIGH SCHOOL  
DISTRICT, COUNTY OF LOS ANGELES, STATE  
OF CALIFORNIA, WAS APPROVED BY THE  
BOARD OF TRUSTEES OF THE WILLIAM S. HART  
UNION HIGH SCHOOL DISTRICT AT A REGULAR  
MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 19\_\_\_\_\_, BY ITS RESOLUTION  
NO. \_\_\_\_\_.

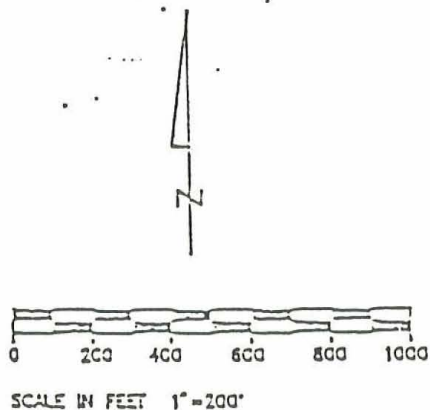
FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_  
19\_\_\_\_\_, AT THE HOUR OF \_\_\_\_\_  
O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_  
OF THE MAPS OF ASSESSMENT AND  
COMMUNITY FACILITIES DISTRICT AT  
PAGE \_\_\_\_\_, IN THE OFFICE OF  
THE COUNTY RECORDER IN THE  
COUNTY OF LOS ANGELES, STATE  
OF CALIFORNIA.

COUNTY RECORDER OF THE  
COUNTY OF LOS ANGELES

CLERK OF THE BOARD OF TRUSTEES OF  
WILLIAM S. HART UNION HIGH SCHOOL  
DISTRICT

FILED IN THE OFFICE OF THE CLERK OF  
THE BOARD OF TRUSTEES OF THE WILLIAM  
S. HART UNION HIGH SCHOOL DISTRICT THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 19\_\_\_\_\_.  
CLERK OF THE BOARD OF TRUSTEES OF  
WILLIAM S. HART UNION HIGH SCHOOL  
DISTRICT

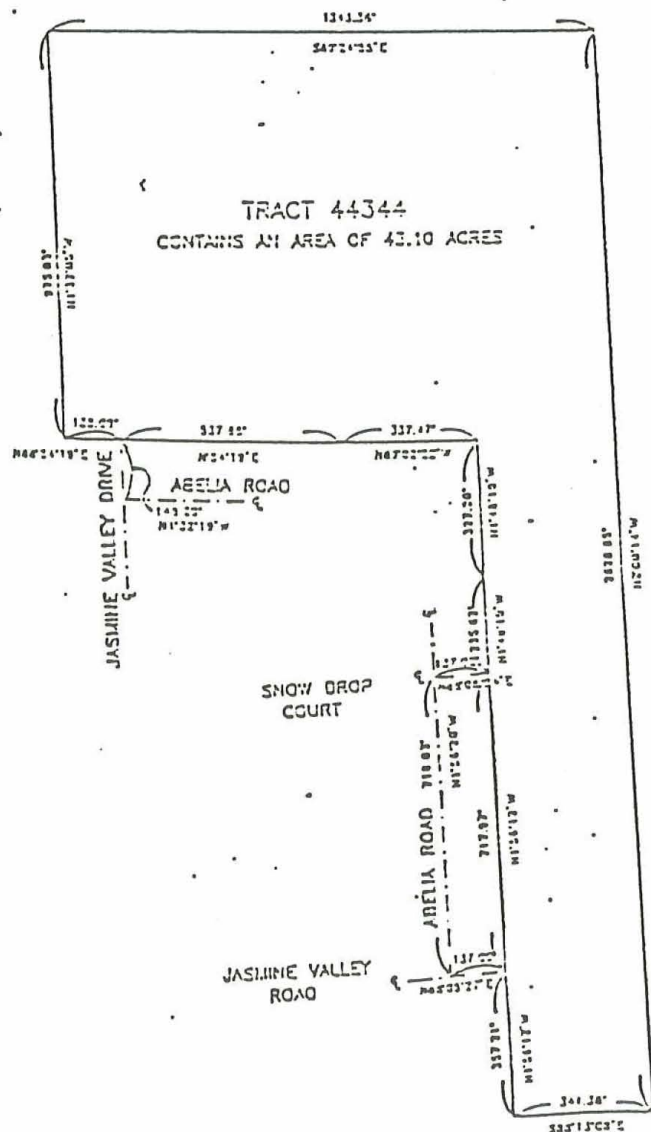
CLERK OF THE BOARD OF TRUSTEES OF  
WILLIAM S. HART UNION HIGH SCHOOL  
DISTRICT



THIS PORTION OF COMMUNITY FACILITIES DISTRICT  
NO. 90-1 OF THE WILLIAM S. HART UNION HIGH  
SCHOOL DISTRICT CONSISTS OF TRACT 44344,  
RECORDED AUGUST 23, 1990, MAP BOOK 1161,  
PAGES 78-83, COUNTY OF LOS ANGELES AND  
CONTAINS AN AREA OF 43.10 ACRES.

**CROSBY  
MEAD  
BENTON  
& ASSOCIATES**

8001 Wilshire Blvd., Suite 1000  
Beverly Hills, California 90210



SCALE: 1" = 100'

EXHIBIT C

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 90-1 OF THE  
WILLIAM S. HART UNION HIGH SCHOOL DISTRICT

IN THE CITY OF SANTA CLARITA  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



LOT 1 OF PARCEL MAP 22543

LOT  
1

LOT  
2

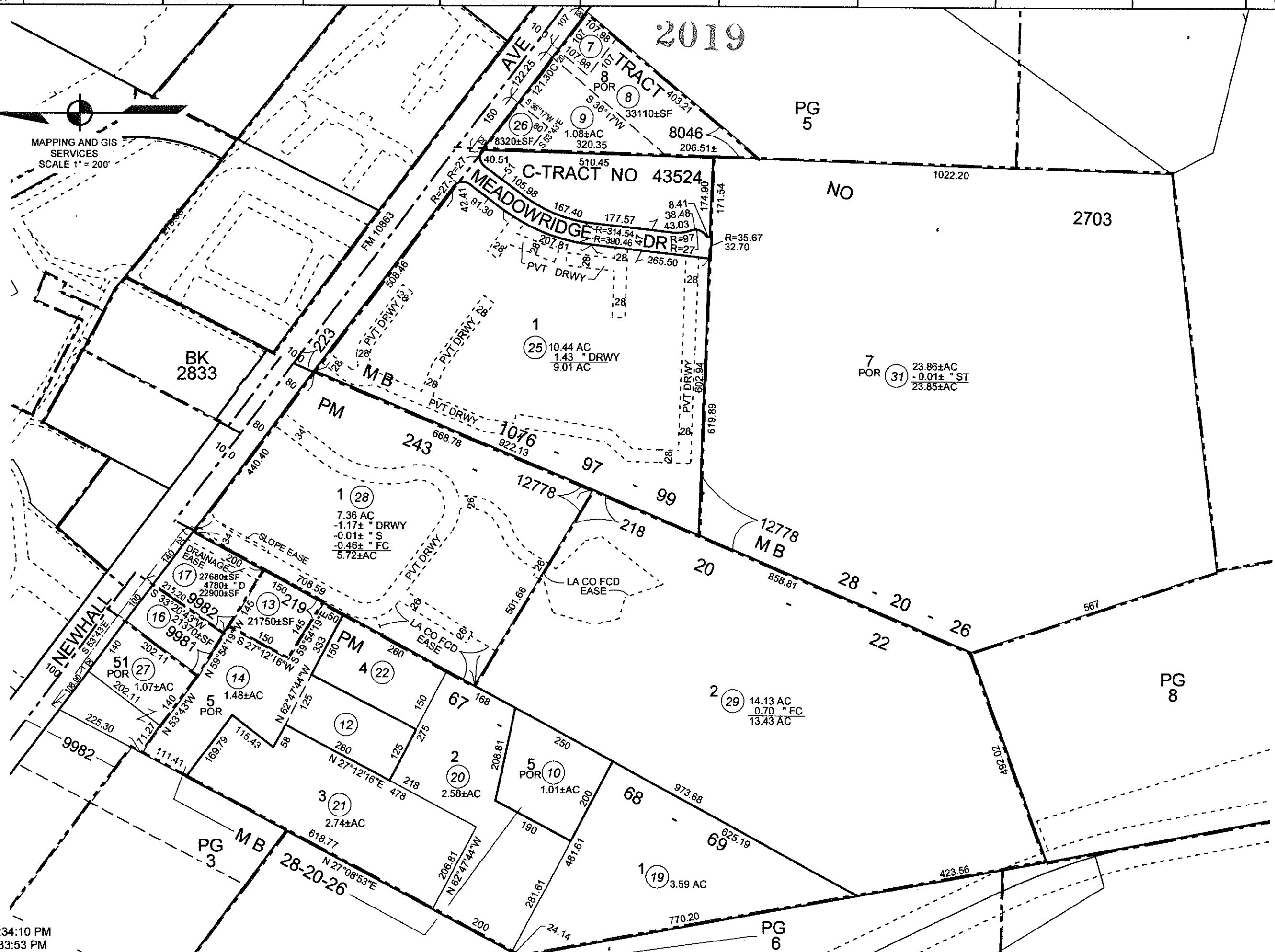
THIS PORTION OF COMMUNITY FACILITIES DISTRICT NO. 90-1  
OF THE WILLIAM S. HART UNION HIGH SCHOOL DISTRICT  
CONSISTS OF LOT 1 OF PARCEL MAP 22543 AND CONTAINS 7.35 ACRES.

# **Exhibit C**

## **Assessor's Parcel Maps**



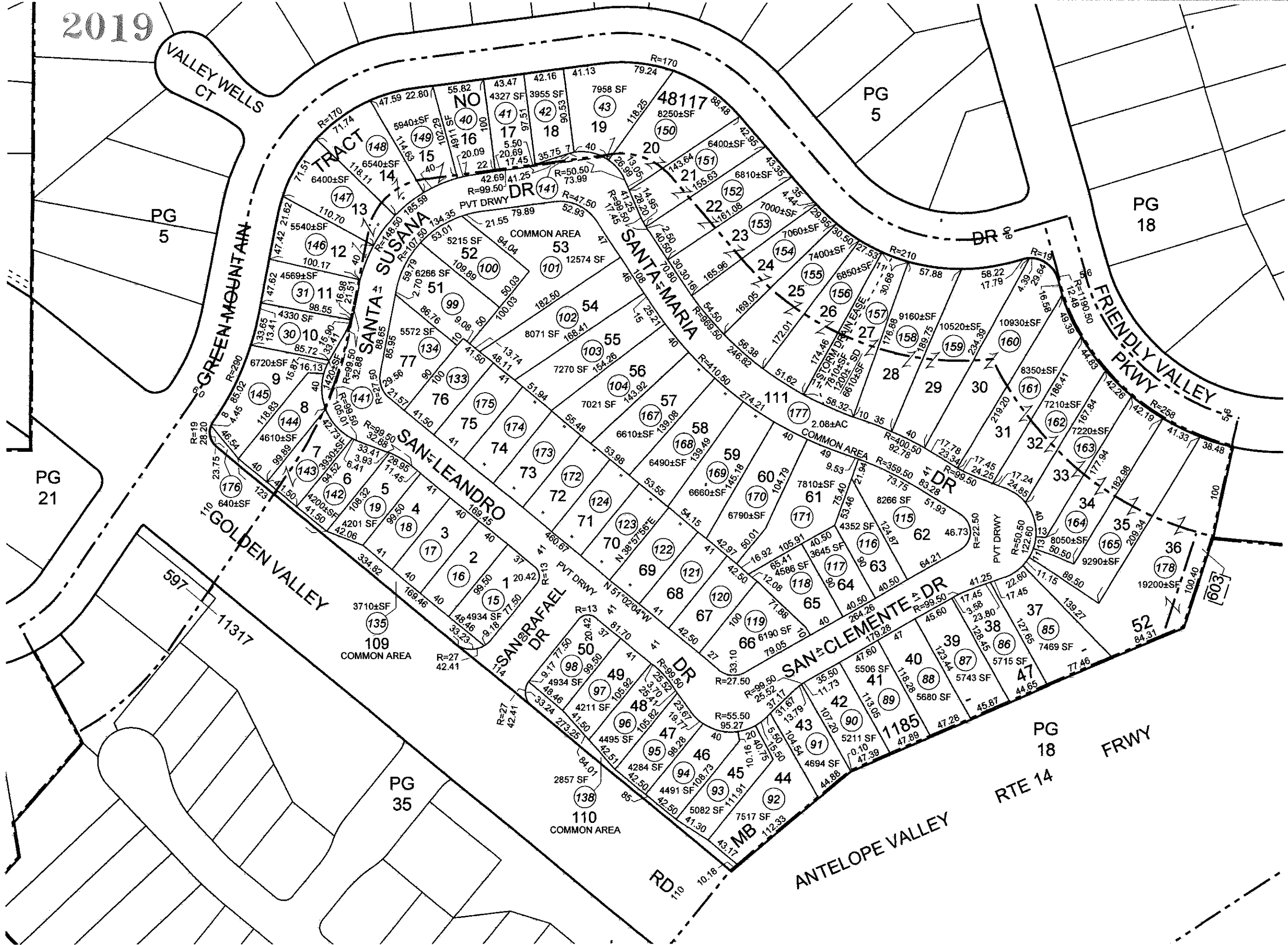
MAPPING AND GIS  
SERVICES  
SCALE 1" = 200'



2019



MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'





2853

13

SCALE 1" = 100'  
P.A. 2853-7&8

TRA  
14147  
10742

OFFICE OF ASSESSOR  
COUNTY OF LOS ANGELES

REVISED  
741230401  
750122  
751119  
90102503006001-B1  
910308  
20060817

2007



JASMINE  
VALLEY  
DR

TRACT

ABELIA

PG  
II

HONEYSUCKLE HILL  
DR

PG  
12

RD

PG  
16

PG  
7

PG  
14

PORTIONS OF LOTS 29.65 TO 67 TR 44344  
ARE SUBJECT TO GEOLOGICAL HAZARD

14150±SF  
2310±" R U  
11840±SF

13830±SF  
3990±" R U  
9840±SF

11690±SF  
1140±" R U  
10550±SF

16550±SF  
3480±" R U  
13070±SF

26022  
23500±SF  
7600±" RU  
15900±SF

21870 SF  
- 2627 " S D EASE  
- 12239 " R U  
7004 SF

44344

TRACT

SNOW DROP

SUNROSE

CT

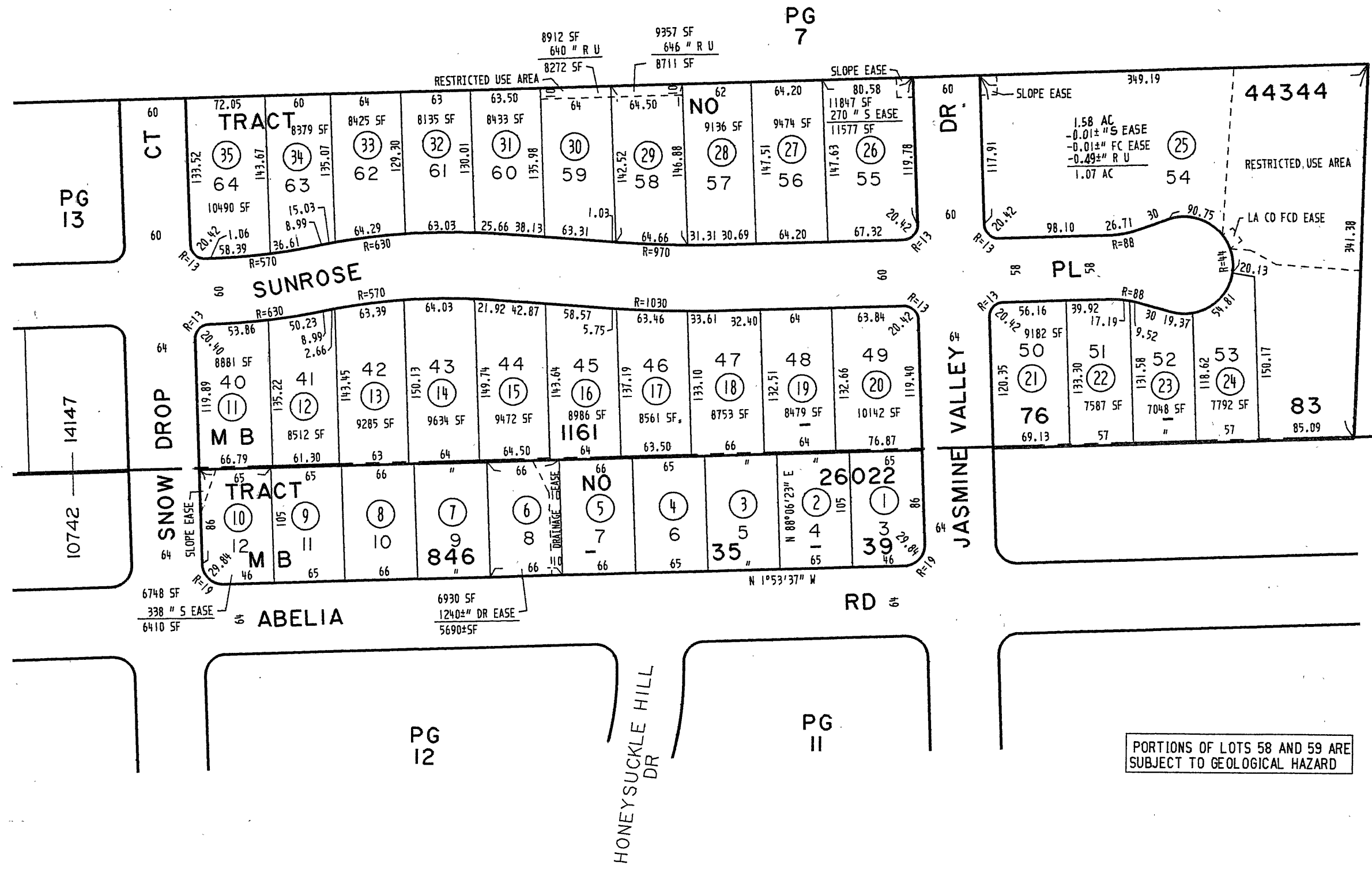
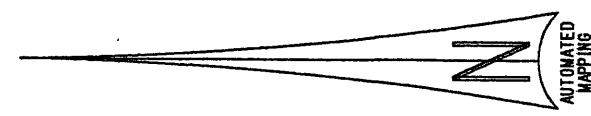
7031±SF  
225±" S EASE  
6806±SF

8285 SF  
1670 " R U  
6615 SF

11761 SF  
2209 " R U  
9552 SF

1.24 AC  
0.15±" RU  
1.09 AC

2007





## **Exhibit D**

### **Delinquent Annual Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

Second Installment Report for Fiscal Year 2019/2020

William S. Hart Union High School District Community Facilities District No. 90-1



## Summary

### Second Installment

Total Taxes Due April 10, 2020	\$101,495.24
Amount Paid	\$83,453.56
Amount Remaining to be Collected	\$18,041.68
Number of Parcels Delinquent	10
Delinquency Rate	17.78%

### Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date	August 1st
Foreclosure Notification Date	September 15th
Foreclosure Commencement Date	November 29th

### Foreclosure Qualification

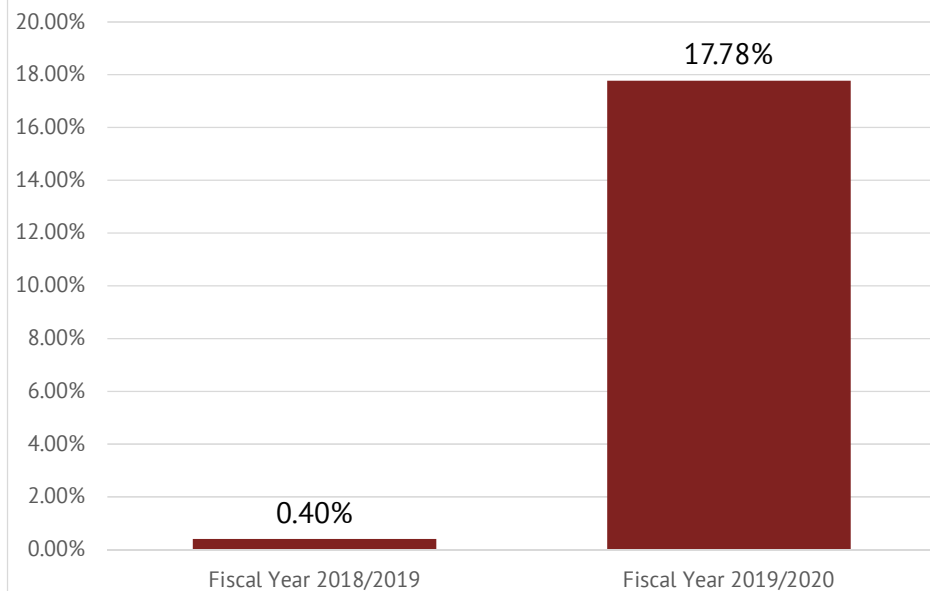
Individual Parcel Delinquency	\$5,000
Individual Owners Multiple Parcels Delinquency	\$5,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5.00%

### Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	1
Parcels Exceeding CFD Aggregate	0

Pursuant to the Foreclosure Covenant in the Installment Purchase Agreement there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if such delinquencies do not create a draw on the Reserve Fund that would bring it below the Reserve Requirement.

Second Installment Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report

Second Installment Report for Fiscal Year 2019/2020

William S. Hart Union High School District Community Facilities District No. 90-1

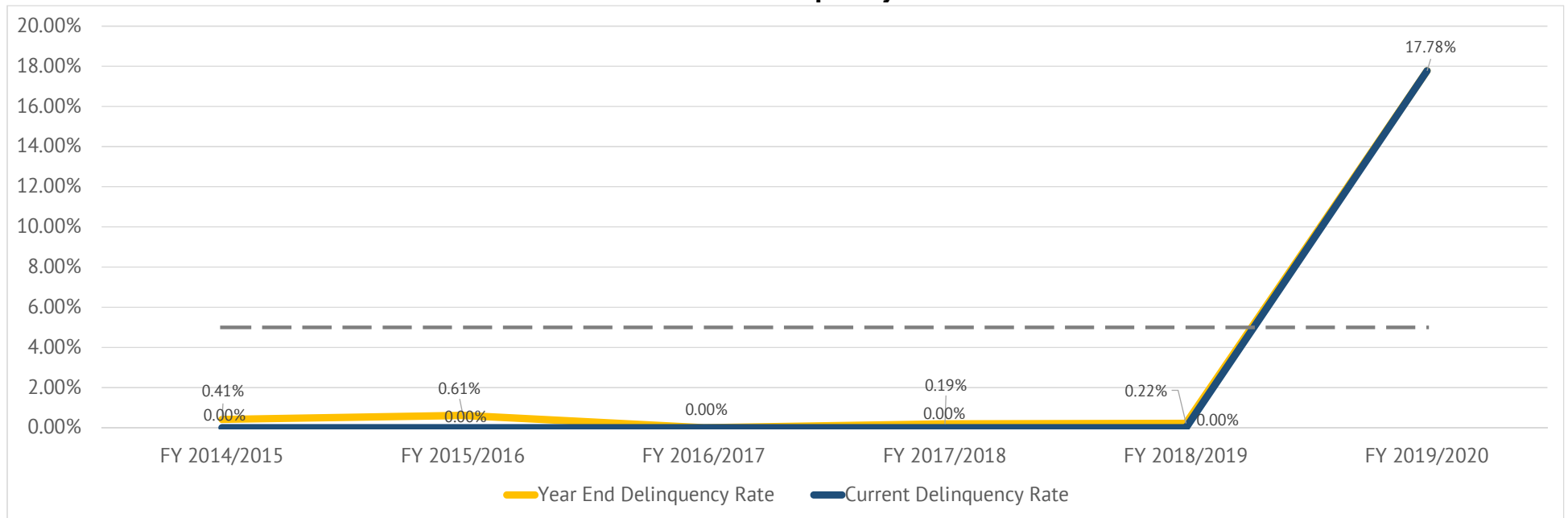


## Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					April 10, 2020	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2014/2015	\$101,495.24	2	\$101,079.36	\$415.88	0.41%	\$0.00	0.00%
2015/2016	101,495.24	2	100,874.21	621.03	0.61%	0.00	0.00%
2016/2017	101,495.24	0	101,495.24	0.00	0.00%	0.00	0.00%
2017/2018	101,495.24	1	101,306.83	188.41	0.19%	0.00	0.00%
2018/2019	101,495.24	1	101,275.31	219.93	0.22%	0.00	0.00%
2019/2020 <sup>[1]</sup>	101,495.24	10	83,453.56	18,041.68	17.78%	18,041.68	17.78%

[1] Delinquency data as of April 10, 2020.

## Historical Delinquency Rate



# **Exhibit E**

## **Annual Special Tax Roll for Fiscal Year 2020/2021**

William S. Hart Union High School District  
Community Facilities District No. 90-1  
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
2703	1	2827-004-028	\$32,706.00	\$32,706.00
48117	1	2842-020-015	\$503.00	\$407.58
48117	2	2842-020-016	\$503.00	\$407.58
48117	3	2842-020-017	\$503.00	\$407.58
48117	4	2842-020-018	\$503.00	\$407.58
48117	5	2842-020-019	\$503.00	\$407.58
48117	10	2842-020-030	\$503.00	\$391.90
48117	11	2842-020-031	\$503.00	\$391.90
48117	16	2842-020-040	\$503.00	\$376.82
48117	17	2842-020-041	\$503.00	\$391.90
48117	18	2842-020-042	\$503.00	\$391.90
48117	19	2842-020-043	\$503.00	\$391.90
48117	37	2842-020-085	\$503.00	\$362.34
48117	38	2842-020-086	\$503.00	\$362.34
48117	39	2842-020-087	\$503.00	\$362.34
48117	40	2842-020-088	\$503.00	\$362.34
48117	41	2842-020-089	\$503.00	\$362.34
48117	42	2842-020-090	\$503.00	\$362.34
48117	43	2842-020-091	\$503.00	\$362.34
48117	44	2842-020-092	\$503.00	\$362.34
48117	45	2842-020-093	\$503.00	\$362.34
48117	46	2842-020-094	\$503.00	\$362.34
48117	47	2842-020-095	\$503.00	\$362.34
48117	48	2842-020-096	\$503.00	\$362.34
48117	49	2842-020-097	\$503.00	\$362.34
48117	50	2842-020-098	\$503.00	\$362.34
48117	51	2842-020-099	\$503.00	\$391.90
48117	52	2842-020-100	\$503.00	\$391.90
48117	53	2842-020-101	\$0.00	\$0.00
48117	54	2842-020-102	\$503.00	\$391.90
48117	55	2842-020-103	\$503.00	\$391.90
48117	56	2842-020-104	\$503.00	\$391.90
48117	62	2842-020-115	\$503.00	\$362.34
48117	63	2842-020-116	\$503.00	\$362.34
48117	64	2842-020-117	\$503.00	\$362.34
48117	65	2842-020-118	\$503.00	\$362.34
48117	66	2842-020-119	\$503.00	\$362.34
48117	67	2842-020-120	\$503.00	\$362.34
48117	68	2842-020-121	\$503.00	\$362.34
48117	69	2842-020-122	\$503.00	\$362.34
48117	70	2842-020-123	\$503.00	\$407.58
48117	71	2842-020-124	\$503.00	\$407.58
48117	76	2842-020-133	\$503.00	\$407.58
48117	77	2842-020-134	\$503.00	\$407.58
48117	109	2842-020-135	\$0.00	\$0.00
48117	110	2842-020-138	\$0.00	\$0.00
48117	111	2842-020-141	\$0.00	\$0.00
48117	6	2842-020-142	\$503.00	\$407.58

William S. Hart Union High School District  
Community Facilities District No. 90-1  
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
48117	7	2842-020-143	\$503.00	\$407.58
48117	8	2842-020-144	\$503.00	\$407.58
48117	9	2842-020-145	\$503.00	\$407.58
48117	12	2842-020-146	\$503.00	\$391.90
48117	13	2842-020-147	\$503.00	\$391.90
48117	14	2842-020-148	\$503.00	\$391.90
48117	15	2842-020-149	\$503.00	\$391.90
48117	20	2842-020-150	\$503.00	\$391.90
48117	21	2842-020-151	\$503.00	\$391.90
48117	22	2842-020-152	\$503.00	\$391.90
48117	23	2842-020-153	\$503.00	\$391.90
48117	24	2842-020-154	\$503.00	\$391.90
48117	25	2842-020-155	\$503.00	\$376.82
48117	26	2842-020-156	\$503.00	\$376.82
48117	27	2842-020-157	\$503.00	\$376.82
48117	28	2842-020-158	\$503.00	\$376.82
48117	29	2842-020-159	\$503.00	\$376.82
48117	30	2842-020-160	\$503.00	\$376.82
48117	31	2842-020-161	\$503.00	\$376.82
48117	32	2842-020-162	\$503.00	\$376.82
48117	33	2842-020-163	\$503.00	\$376.82
48117	34	2842-020-164	\$503.00	\$376.82
48117	35	2842-020-165	\$503.00	\$376.82
48117	57	2842-020-167	\$503.00	\$376.82
48117	58	2842-020-168	\$503.00	\$376.82
48117	59	2842-020-169	\$503.00	\$376.82
48117	60	2842-020-170	\$503.00	\$376.82
48117	61	2842-020-171	\$503.00	\$376.82
48117	72	2842-020-172	\$503.00	\$407.58
48117	73	2842-020-173	\$503.00	\$407.58
48117	74	2842-020-174	\$503.00	\$407.58
48117	75	2842-020-175	\$503.00	\$407.58
48117	109	2842-020-176	\$0.00	\$0.00
48117	111	2842-020-177	\$0.00	\$0.00
48117	36	2842-020-178	\$503.00	\$376.82
48117	106	2842-035-001	\$0.00	\$0.00
48117	78	2842-035-002	\$503.00	\$362.34
48117	79	2842-035-003	\$503.00	\$362.34
48117	80	2842-035-004	\$503.00	\$362.34
48117	81	2842-035-005	\$503.00	\$362.34
48117	82	2842-035-006	\$503.00	\$362.34
48117	83	2842-035-007	\$503.00	\$362.34
48117	84	2842-035-008	\$503.00	\$362.34
48117	85	2842-035-009	\$503.00	\$362.34
48117	86	2842-035-010	\$503.00	\$362.34
48117	87	2842-035-011	\$503.00	\$362.34
48117	88	2842-035-012	\$503.00	\$362.34
48117	92	2842-035-019	\$503.00	\$362.34

William S. Hart Union High School District  
Community Facilities District No. 90-1  
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
48117	93	2842-035-020	\$503.00	\$362.34
48117	94	2842-035-021	\$503.00	\$362.34
48117	95	2842-035-022	\$503.00	\$362.34
48117	96	2842-035-023	\$503.00	\$362.34
48117	97	2842-035-024	\$503.00	\$362.34
48117	98	2842-035-025	\$0.00	\$0.00
48117	98	2842-035-026	\$0.00	\$0.00
48117	99	2842-035-027	\$0.00	\$0.00
48117	99	2842-035-028	\$0.00	\$0.00
48117	100	2842-035-029	\$503.00	\$407.58
48117	101	2842-035-030	\$503.00	\$407.58
48117	102	2842-035-031	\$503.00	\$362.34
48117	103	2842-035-032	\$503.00	\$362.34
48117	104	2842-035-033	\$503.00	\$362.34
48117	105	2842-035-034	\$503.00	\$362.34
48117	108	2842-035-039	\$0.00	\$0.00
48117	89	2842-035-040	\$503.00	\$362.34
48117	90	2842-035-041	\$503.00	\$362.34
48117	91	2842-035-042	\$503.00	\$362.34
48117	106	2842-035-043	\$503.00	\$407.58
48117	107	2842-035-044	\$503.00	\$407.58
44344	28	2853-013-018	\$564.00	\$439.86
44344	29	2853-013-019	\$564.00	\$439.86
44344	30	2853-013-020	\$564.00	\$439.86
44344	31	2853-013-021	\$564.00	\$439.86
44344	32	2853-013-022	\$564.00	\$439.86
44344	33	2853-013-023	\$564.00	\$439.86
44344	34	2853-013-024	\$564.00	\$439.86
44344	35	2853-013-025	\$564.00	\$439.86
44344	36	2853-013-026	\$564.00	\$439.86
44344	37	2853-013-027	\$564.00	\$439.86
44344	38	2853-013-028	\$564.00	\$439.86
44344	39	2853-013-029	\$564.00	\$439.86
44344	65	2853-013-030	\$564.00	\$439.86
44344	66	2853-013-031	\$564.00	\$439.86
44344	67	2853-013-032	\$564.00	\$439.86
44344	68	2853-013-033	\$564.00	\$439.86
44344	69	2853-013-034	\$0.00	\$0.00
44344	40	2853-014-011	\$564.00	\$439.86
44344	41	2853-014-012	\$564.00	\$439.86
44344	42	2853-014-013	\$564.00	\$439.86
44344	43	2853-014-014	\$564.00	\$439.86
44344	44	2853-014-015	\$564.00	\$439.86
44344	45	2853-014-016	\$564.00	\$439.86
44344	46	2853-014-017	\$564.00	\$439.86
44344	47	2853-014-018	\$564.00	\$439.86
44344	48	2853-014-019	\$564.00	\$439.86
44344	49	2853-014-020	\$564.00	\$439.86

William S. Hart Union High School District  
Community Facilities District No. 90-1  
Fiscal Year 2020/2021 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
44344	50	2853-014-021	\$564.00	\$439.86
44344	51	2853-014-022	\$564.00	\$439.86
44344	52	2853-014-023	\$564.00	\$439.86
44344	53	2853-014-024	\$564.00	\$439.86
44344	54	2853-014-025	\$564.00	\$439.86
44344	55	2853-014-026	\$564.00	\$439.86
44344	56	2853-014-027	\$564.00	\$439.86
44344	57	2853-014-028	\$564.00	\$439.86
44344	58	2853-014-029	\$564.00	\$439.86
44344	59	2853-014-030	\$564.00	\$439.86
44344	60	2853-014-031	\$564.00	\$439.86
44344	61	2853-014-032	\$564.00	\$439.86
44344	62	2853-014-033	\$564.00	\$439.86
44344	63	2853-014-034	\$564.00	\$439.86
44344	64	2853-014-035	\$564.00	\$439.86
44344	1	2853-016-001	\$564.00	\$439.86
44344	2	2853-016-002	\$564.00	\$439.86
44344	3	2853-016-003	\$564.00	\$439.86
44344	4	2853-016-004	\$564.00	\$422.94
44344	5	2853-016-005	\$564.00	\$422.94
44344	6	2853-016-006	\$564.00	\$422.94
44344	8	2853-016-008	\$564.00	\$422.94
44344	9	2853-016-009	\$564.00	\$422.94
44344	10	2853-016-010	\$564.00	\$422.94
44344	11	2853-016-011	\$564.00	\$422.94
44344	12	2853-016-012	\$564.00	\$422.94
44344	13	2853-016-013	\$564.00	\$422.94
44344	14	2853-016-014	\$564.00	\$422.94
44344	15	2853-016-015	\$564.00	\$422.94
44344	16	2853-016-016	\$564.00	\$422.94
44344	17	2853-016-017	\$564.00	\$422.94
44344	18	2853-016-018	\$564.00	\$422.94
44344	19	2853-016-019	\$564.00	\$422.94
44344	20	2853-016-020	\$564.00	\$422.94
44344	21	2853-016-021	\$564.00	\$422.94
44344	22	2853-016-022	\$564.00	\$422.94
44344	23	2853-016-023	\$564.00	\$376.00
44344	24	2853-016-024	\$564.00	\$376.00
44344	25	2853-016-025	\$564.00	\$439.86
44344	26	2853-016-026	\$564.00	\$376.00
44344	27	2853-016-027	\$564.00	\$376.00
44344	70	2853-016-028	\$0.00	\$0.00
44344	7	2853-016-029	\$564.00	\$422.94

<b>Total Parcels</b>	<b>187</b>
<b>Total Taxable Parcels</b>	<b>173</b>
<b>Total Maximum Annual Special Tax</b>	<b>\$123,370.00</b>
<b>Total Assigned Special Tax</b>	<b>\$101,495.24</b>