1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 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 AN FACTOR (% OF BASE TA)		TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
		CATEGORY I: F	INAL LAND USE RATE		
Base Tax			\$976.82	7.80%	\$1,053.02
1 - 400 sq. ft. to 900 sq. ft.	- 55%	per Dwelling Unit	\$537.25	7.80%	\$579.16
2 - 951 sq. ft. to 1,100 sq. ft.	- 80%	per Dwelling Unit	\$781.46	7.80%	\$842.41
3 - 1,101 sq. ft. to 1,350 sq. ft.	- 95%	per Dwelling Unit	\$927.98	7.80%	\$1,000.37
4 - 1,351 sq. ft. to 1,500 sq. ft.	- 110%	per Dwelling Unit	\$1,074.51	7.80%	\$1,158.32
5 - 1,501 sq. ft. to 1,650 sq. ft.	- 125%	per Dwelling Unit	\$1,221.03	7.80%	\$1,316.27
6 - 1,651 sq. ft. to 2,000 sq. ft.	- 150%	per Dwelling Unit	\$1,465.24	7.80%	\$1,579.52
7 - 2,001 sq. ft. or greater	- 180%	per Dwelling Unit	\$1,758.28	7.80%	\$1,895.43
8 - Commercial	- 0.15%	per Square Foot	\$1.4652	7.80%	\$1.5795
9 - Industrial	- 500%	per Acre	\$4,884.12	7.80%	\$5,265.08
	-	CATEGORY II: APPI	ROVED LAND USE RATE ⁽³⁾		
Undeveloped Final Map Property	- 250%	per Acre	\$2,442.06	7.80%	\$2,632.54
		CATEGORY	II: ACREAGE RATE		
All other Undeveloped Taxable Prop subject to the above Special Taxes Notes:	erty not	per Acre	\$1,000.00	NA	\$1,000.00

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

3. 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 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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%		

		INCREASE/(DECREASE) IN APPLIED PERCENT				
		OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
	SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
	Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 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 FACTOR (% OF BASE T		TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
		CATEGORY I: FI	NAL LAND USE RATE		
Base Tax			\$0.705	7.80%	\$0.760
1 - Single Family Dwelling Unit	- 100%	per Square Foot	\$0.705	7.80%	\$0.760
2 - Duplex	- 90%	per Square Foot	\$0.635	7.80%	\$0.684
3 - Triplex	- 90%	per Square Foot	\$0.635	7.80%	\$0.684
4 - Fourplex	- 90%	per Square Foot	\$0.635	7.80%	\$0.684
5 - Condominium	- 90%	per Square Foot	\$0.635	7.80%	\$0.684
6 - Townhome	- 90%	per Square Foot	\$0.635	7.80%	\$0.684
7 - Apartment	- 60%	per Square Foot	\$0.423	7.80%	\$0.456
8 - Retirement Facility	- 16.67%	per Square Foot	\$0.118	7.80%	\$0.127
9 - Commerical / Industrial	- 16.67%	per Square Foot	\$0.118	7.80%	\$0.127
		CATEGORY	II: ACREAGE RATE		
Undeveloped Taxable Property wi subdivision map or parcel map	ith a tentative	per Acre	\$1,500.00	NA	\$1,500.00

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

	PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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%	

	OF	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)		
Category I: Final Land Use Rate	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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 4

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 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%) and not more than seven percent (7%). 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 FACTOR (% OF BASE T		TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾			
CATEGORY I: FINAL LAND USE RATE								
Base Tax			\$0.655	7.00%	\$0.700			
1 - Single Family Dwelling Unit	- 100%	per Square Foot	\$0.655	7.00%	\$0.700			
2 - Duplex	- 90%	per Square Foot	\$0.589	7.00%	\$0.630			
3 - Triplex	- 90%	per Square Foot	\$0.589	7.00%	\$0.630			
4 - Fourplex	- 90%	per Square Foot	\$0.589	7.00%	\$0.630			
5 - Condominium	- 90%	per Square Foot	\$0.589	7.00%	\$0.630			
6 - Townhome	- 90%	per Square Foot	\$0.589	7.00%	\$0.630			
7 - Apartment	- 60%	per Square Foot	\$0.393	7.00%	\$0.420			
8 - Retirement Facility	- 16.67%	per Square Foot	\$0.109	7.00%	\$0.117			
9 - Commerical / Industrial	- 16.67%	per Square Foot	\$0.109	7.00%	\$0.117			
		CATEGORY	II: ACREAGE RATE					
Undeveloped Property		per Acre	\$1,500.00	NA	\$1,500.00			

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

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.

		PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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.

	INCREASE/(DECREASE) IN APPLIED PERCENT				
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 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 FACTOR (% OF BASE T		TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
		FINAL	L LAND USE		
Base Tax			\$0.750	7.80%	\$0.809
1 - Single Family Dwelling Unit	- 100%	per Square Foot	\$0.750	7.80%	\$0.809
2 - Duplex	- 90%	per Square Foot	\$0.675	7.80%	\$0.728
3 - Triplex	- 90%	per Square Foot	\$0.675	7.80%	\$0.728
4 - Fourplex	- 90%	per Square Foot	\$0.675	7.80%	\$0.728
5 - Condominium	- 90%	per Square Foot	\$0.675	7.80%	\$0.728
6 - Townhome	- 90%	per Square Foot	\$0.675	7.80%	\$0.728
7 - Apartment	- 60%	per Square Foot	\$0.450	7.80%	\$0.485
8 - Retirement Facility	- 16.67%	per Square Foot	\$0.125	7.80%	\$0.135
9 - Commerical / Industrial	- 16.67%	per Square Foot	\$0.125	7.80%	\$0.135

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)		
Final Land Use	98.04%	98.04%	98.04%	98.04%		

		INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL	TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 6

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
	DEVELO	PED PROPERTY		
1 - Residential Dwelling Unit	per Square Foot	\$0.6912	7.80%	\$0.7452
2 - Age-Restricted Unit	per Square Foot	\$0.1161	7.80%	\$0.1251
3 - Apartment Unit (> 1,038 units)	per Apartment Unit	\$1,267.65	7.80%	\$1,366.53
	UNDEVELO	OPED PROPERTY		
	per Acre	\$3,897.85	7.80%	\$4,201.88
Undeveloped Property Notes:			7.80%	\$4,20

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

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.

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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.

	INCREASE/(DECREASE) IN APPLIED PERCENT				
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 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 FACTOR (% OF BASE T		TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
		CATEGORY	I: FINAL LAND USE		
Base Tax			\$0.482	7.80%	\$0.519
1 - Single Family Dwelling Unit	- 100%	per Square Foot	\$0.482	7.80%	\$0.519
2 - Duplex	- 90%	per Square Foot	\$0.434	7.80%	\$0.467
3 - Triplex	- 90%	per Square Foot	\$0.434	7.80%	\$0.467
4 - Fourplex	- 90%	per Square Foot	\$0.434	7.80%	\$0.467
5 - Condominium	- 90%	per Square Foot	\$0.434	7.80%	\$0.467
6 - Townhome	- 90%	per Square Foot	\$0.434	7.80%	\$0.467
7 - Apartment	- 60%	per Square Foot	\$0.289	7.80%	\$0.312
8 - Retirement Facility	- 16.67%	per Square Foot	\$0.080	7.80%	\$0.087
9 - Commerical / Industrial	- 16.67%	per Square Foot	\$0.080	7.80%	\$0.087

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)
Category I: Final Land Use	98.04%	98.04%	98.04%	98.04%

	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24			
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 9A

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	HOUSE SQUARE FOOTAGE	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾			
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY							
1 - Single Family Dwelling Unit	3,000 sqft & above	\$1,291.98	7.80%	\$1,392.76			
2 - Single Family Dwelling Unit	2,500 - 2,999 sqft	\$1,043.81	7.80%	\$1,125.22			
3 - Single Family Dwelling Unit	2,250 - 2,499 sqft	\$968.38	7.80%	\$1,043.91			
4 - Single Family Dwelling Unit	2,000 - 2,249 sqft	\$917.28	7.80%	\$988.83			
5 - Single Family Dwelling Unit	1,750 ro 1,999 sqft	\$834.56	7.80%	\$899.65			
6 - Single Family Dwelling Unit	Less than 1,750 sqft	\$788.33	7.80%	\$849.82			
7 - Multi-Family Unit (first 886 units)	1,500 sqft & above	\$725.07	7.80%	\$781.62			
8 - Multi-Family Unit (first 886 units)	1,300 - 1,499 sqft	\$673.97	7.80%	\$726.54			
9 - Multi-Family Unit (first 886 units)	1,000 to 1,299 sqft	\$600.98	7.80%	\$647.86			
10- Multi-Family Unit (first 886 units)	Less than 1,000 sqft	\$525.55	7.80%	\$566.55			
7 - Multi-Family Unit (greater than 886 units)	1,500 sqft & above	\$895.39	7.80%	\$965.23			
8 - Multi-Family Unit (greater than 886 units)	1,300 - 1,499 sqft	\$844.29	7.80%	\$910.14			
9 - Multi-Family Unit (greater than 886 units)	1,000 to 1,299 sqft	\$771.30	7.80%	\$831.46			
10- Multi-Family Unit (greater than 886 units)	Less than 1,000 sqft	\$695.87	7.80%	\$750.15			
11- Apartment Unit	N/A	\$868.62	7.80%	\$936.37			
12- Age-Restricted Unit	N/A	\$145.99	7.80%	\$157.37			
	ANNUAL MAXIMUM SPECIA	L TAX: UNDEVELOPED PR	OPERTY				
Undeveloped Property	per Acre	\$2,919.74	7.80%	\$3,147.48			

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/2				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	98.04%	98.04%	98.04%	98.04%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	

	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24			
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 9B

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	HOUSE SQUARE FOOTAGE	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾			
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY							
1 - Single Family Dwelling Unit	3,000 sqft & above	\$620.44	7.80%	\$668.84			
2 - Single Family Dwelling Unit	2,500 - 2,999 sqft	\$501.22	7.80%	\$540.32			
3 - Single Family Dwelling Unit	2,250 - 2,499 sqft	\$464.72	7.80%	\$500.97			
4 - Single Family Dwelling Unit	2,000 - 2,249 sqft	\$440.39	7.80%	\$474.74			
5 - Single Family Dwelling Unit	1,750 ro 1,999 sqft	\$420.93	7.80%	\$453.76			
6 - Single Family Dwelling Unit	Less than 1,750 sqft	\$396.60	7.80%	\$427.53			
7 - Multi-Family Unit (first 886 units)	1,500 sqft & above	\$364.97	7.80%	\$393.43			
8 - Multi-Family Unit (first 886 units)	1,300 - 1,499 sqft	\$338.20	7.80%	\$364.58			
9 - Multi-Family Unit (first 886 units)	1,000 to 1,299 sqft	\$301.71	7.80%	\$325.24			
10- Multi-Family Unit (first 886 units)	Less than 1,000 sqft	\$265.21	7.80%	\$285.90			
7 - Multi-Family Unit (greater than 886 units)	1,500 sqft & above	\$442.83	7.80%	\$477.37			
8 - Multi-Family Unit (greater than 886 units)	1,300 - 1,499 sqft	\$416.06	7.80%	\$448.52			
9 - Multi-Family Unit (greater than 886 units)	1,000 to 1,299 sqft	\$372.27	7.80%	\$401.30			
10- Multi-Family Unit (greater than 886 units)	Less than 1,000 sqft	\$343.07	7.80%	\$369.83			
11- Apartment Unit	N/A	\$399.03	7.80%	\$430.15			
12- Age-Restricted Unit	N/A	\$65.69	7.80%	\$70.82			
	ANNUAL MAXIMUM SPECIAL	L TAX: UNDEVELOPED PR	OPERTY				
Undeveloped Property	per Acre	\$2,676.42	7.80%	\$2,885.19			

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

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.

	PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	98.04%	98.04%	98.04%	98.04%	
Undeveloped Property	NA	NA	NA	NA	

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

	INCREASE/(DECREASE) IN APPLIED PERCENT			
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24			
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
	ANNUAL MAXIMUM SPECI	AL TAX: DEVELOPED PROP	PERTY	
		Zone A		
1 - Single Family Dwelling Unit	per Square Foot	\$0.818	7.80%	\$0.881
2 - Multi-Family Dwelling Unit	per Square Foot	\$0.735	7.80%	\$0.792
3 - Apartment	per Square Foot	\$0.491	7.80%	\$0.530
4 - Age-Restricted Dwelling Unit	per Square Foot	\$0.136	7.80%	\$0.147
5 - Commercial/Industrial Development	per Square Foot	\$0.136	7.80%	\$0.147
		Zone B		
1 - Single Family Dwelling Unit	per Square Foot	\$0.560	7.80%	\$0.603
2 - Multi-Family Dwelling Unit	per Square Foot	\$0.504	7.80%	\$0.543
3 - Apartment	per Square Foot	\$0.336	7.80%	\$0.362
4 - Age-Restricted Dwelling Unit	per Square Foot	\$0.092	7.80%	\$0.100
5 - Commercial/Industrial Development	per Square Foot	\$0.092	7.80%	\$0.100

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR			FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	98.04%	98.04%	98.04%	98.04%	

	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 11

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾		
A	ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY					
1 - Residential Dwelling Unit	per Square Foot	\$0.7093	7.80%	\$0.7646		
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.1192	7.80%	\$0.1285		
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY						
Undeveloped Property	per Acre	\$8,742.18	7.80%	\$9,424.07		

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

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.

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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.

	INCREASE/(DECREASE) IN APPLIED PERCENT			
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 20			FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The MAximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾ AL TAX: DEVELOPED PROF	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾	
1 - Residential Dwelling Unit	per Square Foot	\$0.5590	7.80%	\$0.6026	
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0940	7.80%	\$0.1013	
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY					
Undeveloped Property	per Acre	\$4,917.00	7.80%	\$5,300.52	

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	ISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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.						

			INCREASE/(DECREASE) IN APPLIED PERCENT			
		OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR			FISCAL YEAR 2023/24	
	SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Develo	oped Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾ AL TAX: DEVELOPED PROF	ANNUAL ADJUSTMENT PERTY	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾	
1 - Residential Dwelling Unit	per Square Foot	\$0.5574	7.80%	\$0.6008	
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.0937	7.80%	\$0.1011	
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY					
Undeveloped Property	per Acre	\$3,097.78	7.80%	\$3,339.40	

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2020/21 FISCAL YEAR 2021/22 FISCAL YEAR 2022/23 FISCAL YEAR 2023/24				
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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						

i.	These percentages are snown as "NA" as there is no property which fails under these categories.					
		INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
	SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 14

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾	
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY					
1 - Residential Dwelling Unit	per Square Foot	\$0.7148	7.80%	\$0.7705	
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.1200	7.80%	\$0.1293	
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY					
Undeveloped Property	per Acre	\$6,524.30	7.80%	\$7,033.19	

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)
Developed Property	98.04%	98.04%	98.04%	98.04%
Undeveloped Property	0.00%	0.00%	0.00%	0.00%

		INCREASE/(DECREASE) IN APPLIED PERCENT				
		OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
	SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
De	eveloped Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾ AL TAX: DEVELOPED PROF	ANNUAL ADJUSTMENT PERTY	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾	
1 - Residential Dwelling Unit	per Square Foot	\$0.7519	7.80%	\$0.8106	
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.1264	7.80%	\$0.1363	
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY					
Undeveloped Property	per Acre	\$17,627.40	7.80%	\$19,002.34	

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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					

These percentages are shown as that as there is no property which rails under these categories.					
	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾		
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY						
1 - Residential Dwelling Unit	per Square Foot	\$1.1707	7.80%	\$1.2620		
2 - Age-Restricted Dwelling Unit	per Square Foot	\$0.1951	7.80%	\$0.2103		
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY						
Undeveloped Property	per Acre	\$14,431.06	7.80%	\$15,556.68		

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

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.

	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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.

	INCREASE/(DECREASE) IN APPLIED PERCENT					
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR					
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24		
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 **COMMUNITY FACILITIES DISTRICT NO. 17**

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The components of the Maximum Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjust to reflect changes in the Building Cost Index ("BCI"), but not less than four percent (4%) for the Land component and two percent (2%) for the Other Component. After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the aggregate Maximum Special Tax is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
	ANNUAL MAXIMUM SPECIA	AL TAX: DEVELOPED PROF	PERTY	
1 - Residential Dwelling Unit (Sum of the Land and	Other Components)			
Land Component	per Square Foot	\$0.3439	7.80%	\$0.3707
Other Component	per Square Foot	\$0.4337	7.80%	\$0.4675
Residential Dwelling Unit Total	per Square Foot	\$0.7776		\$0.8383
2 - Age-Restricted Dwelling Unit (Sum of the Land	d and Other Components)			
Land Component	per Square Foot	\$0.0573	7.80%	\$0.0618
Other Component	per Square Foot	\$0.0723	7.80%	\$0.0779
Age-Restricted Dwelling Unit Total	per Square Foot	\$0.1296		\$0.1397
A	NNUAL MAXIMUM SPECIAL	L TAX: UNDEVELOPED PRO	PERTY	
Undeveloped Property				
Land Component	per Acre	\$8,534.78	7.80%	\$9,200.49
Other Component	per Acre	\$10,762.53	7.80%	\$11,602.01
Undeveloped Property Total	per Acre	\$19,297.31		\$20,802.50

Notes

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

	PERCENT OF THE MAXIMUM SPECIAL TAX				
	FISCAL YEAR 2020/21	FISCAL YEAR 2022/23	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	100.00%	100.00%	100.00%	100.00%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	

	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 18

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾		
ANNUAL MAXIMUM SPECIAL TAX: DEVELOPED PROPERTY						
1 - Residential Dwelling Unit	per Square Foot	\$0.8191	7.80%	\$0.8830		
2 - Age-Restricted Unit	per Square Foot	\$0.1192	7.80%	\$0.1285		
ANNUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY						
Undeveloped Property	per Acre	\$29,851.21	7.80%	\$32,179.61		

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	100.00%	100.00%	100.00%	100.00%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	

		INCREASE/(DECREASE) IN APPLIED PERCENT			
	OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The Maximum 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	ASSESSABLE SQUARE FOOTAGE	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
	ANNUAL MAXIMUM SPECIA	AL TAX: DEVELOPED PROP	PERTY	
1 - Residential Dwelling Unit	1,699 sqft or less	\$0.9584	7.80%	\$1.0331
2 - Residential Dwelling Unit	1,700 - 2,099 sqft	\$0.8739	7.80%	\$0.9420
3 - Residential Dwelling Unit	2,100 sqft or greater	\$0.7752	7.80%	\$0.8357
4 - Apartment Property	per Square Foot	\$0.5285	7.80%	\$0.5698
	ANNUAL MAXIMUM SPECIAL	TAX: UNDEVELOPED PRO	DPERTY	
Undeveloped Property	per Acre	\$2,442.05	7.80%	\$2,632.53

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	100.00%	100.00%	100.00%	100.00%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	

I			INCREASE/(DECREASE) IN APPLIED PERCENT			
		OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR				
		FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
	SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
	Developed Property	2.00%	2.00%	2.00%	2.00%	

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The components of the Maximum Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjust to reflect changes in the Building Cost Index ("BCI"), but not less than four percent (4%) for the Land component and two percent (2%) for the Other Component. After the property receives a building permit and has been levied in the Initial Fiscal Year as a Category I property, the aggregate Maximum Special Tax is subject to increase by two percent (2%) per year.

LAND USE CATEGORY	TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
	ANNUAL MAXIMUM SPECIA	AL TAX: DEVELOPED PROP	ERTY	
1 - Residential Dwelling Unit (Sum of the Land and	Other Components)			
Land Component	per Square Foot	\$0.3440	7.80%	\$0.3708
Other Component	per Square Foot	\$0.4337	7.80%	\$0.4675
Residential Dwelling Unit Total	per Square Foot	\$0.7777		\$0.8383
2 - Age-Restricted Dwelling Unit (Sum of the Land	and Other Components)			
Land Component	per Square Foot	\$0.0573	7.80%	\$0.0618
Other Component	per Square Foot	\$0.0723	7.80%	\$0.0779
Age-Restricted Dwelling Unit Total	per Square Foot	\$0.1296		\$0.1397
ΑΙ	NNUAL MAXIMUM SPECIAL	. TAX: UNDEVELOPED PRO	PERTY	
Undeveloped Property				
Land Component	per Acre	\$8,534.78	7.80%	\$9,200.49
Other Component	per Acre	\$10,762.53	7.80%	\$11,602.01
Undeveloped Property Total	per Acre	\$19,297.31		\$20,802.50

Notes:

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2022/23	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	100.00%	100.00%	100.00%	100.00%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	

	OF	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
SPECIAL TAX CATEGORY	FISCAL YEAR 2020/21 (Historic)	FISCAL YEAR 2021/22 (Historic)	FISCAL YEAR 2022/23 (Historic)	FISCAL YEAR 2023/24 (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 2023/24 AND PERCENTAGE OF THE MAXIMUM SPECIAL TAX RATE FOR FISCAL YEAR 2023/24 COMMUNITY FACILITIES DISTRICT NO. 20

1. THE MAXIMUM INITIAL YEAR SPECIAL TAX RATES FOR FISCAL YEAR 2023/24

The following shows the Maximum Annual Initial Year Special Tax rates applied to property for which Fiscal Year 2023/24 is the first year of the Special Tax levy in each Category. The components of the Maximum Tax, as set forth in the Rate and Method of Apportionment ("RMA"), annually adjust 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.

TAXABLE UNIT	FY 2022/23 MAXIMUM INITIAL SPECIAL TAXES ⁽¹⁾⁽²⁾	ANNUAL ADJUSTMENT	FY 2023/24 MAXIMUM INITIAL SPECIAL TAXES ⁽²⁾
JM SPECIAL TAX: DEVELO	PED PROPERTY (Sum of Con	nponent 1 and Component 2)	
per Dwelling Unit	\$392.27	7.80%	\$422.87
per Square Foot	\$0.8000	7.80%	\$0.8624
NUAL MAXIMUM SPECIAL	TAX: UNDEVELOPED PRO	PERTY ⁽³⁾	
per Acre	\$25,201.92	7.80%	\$27,167.67
BACKUP ANN	NUAL SPECIAL TAX		
per Lot	\$2,280.62	7.80%	\$2,458.51
	JM SPECIAL TAX: DEVELO per Dwelling Unit per Square Foot NUAL MAXIMUM SPECIAL per Acre BACKUP ANI	MAXIMUM INITIAL SPECIAL TAXES JM SPECIAL TAX: DEVELOPED PROPERTY (sum of Con per Dwelling Unit \$392.27 per Square Foot \$0.8000 NUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROV per Acre \$25,201.92 BACKUP ANNUAL SPECIAL TAX	MAXIMUM INITIAL SPECIAL TAXES ANNUAL ADJUSTMENT JM SPECIAL TAX: DEVELOPED PROPERTY (Sum of Component 1 and Component 2) per Dwelling Unit \$392.27 7.80% per Square Foot \$0.8000 7.80% NUAL MAXIMUM SPECIAL TAX: UNDEVELOPED PROPERTY ⁽³⁾ per Acre \$25,201.92 7.80% BACKUP ANNUAL SPECIAL TAX PECIAL TAX PECIAL TAX

Notes

1. As adopted by Board Resolution No. 4795 on July 21, 2022.

2. The Special Tax rates shown above have been rounded. The actual Special Tax rates may be slightly different due to this rounding.

3. 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.

This limitation does not apply to Undeveloped Property per the RMA.

2. LEVY OF THE SPECIAL TAXES FOR FISCAL YEAR 2023/24

		PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24	
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)	
Developed Property	100.00%	100.00%	100.00%	100.00%	
Undeveloped Property	0.00%	0.00%	0.00%	0.00%	
Backup Annual Special Tax	0.00%	0.00%	0.00%	0.00%	

	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2020/21	FISCAL YEAR 2021/22	FISCAL YEAR 2022/23	FISCAL YEAR 2023/24
SPECIAL TAX CATEGORY	(Historic)	(Historic)	(Historic)	(Proposed)
Developed Property	2.00%	2.00%	2.00%	2.00%