

**EXHIBIT A**

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

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

  

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

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

SPECIAL TAX CATEGORY	PERCENT OF THE MAXIMUM SPECIAL TAX			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	98.04%	98.04%	98.04%	98.04%
Category II: Acreage Rate*	NA	NA	NA	NA
SPECIAL TAX CATEGORY	INCREASE/(DECREASE) IN APPLIED PERCENT OF SPECIAL TAX FROM PRIOR OR INITIAL FISCAL YEAR			
	FISCAL YEAR 2014/15 (Historic)	FISCAL YEAR 2015/16 (Historic)	FISCAL YEAR 2016/17 (Historic)	FISCAL YEAR 2017/18 (Proposed)
Category I: Final Land Use Rate	2.00%	2.00%	2.00%	2.00%

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

  

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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



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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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



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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

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

**EXHIBIT A**

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

  

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

**EXHIBIT A**

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

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

**EXHIBIT A**

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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



# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

1. As adopted by Board Resolution No. 4464 on October 24, 2016.

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

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

# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

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



# EXHIBIT A

Date: 07/18/2017

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

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

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

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

Notes:

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

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

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

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

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

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

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