

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 4 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2019-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for each Tax Zones annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2019-20 within Tax Zone 1 is identified in Table 4 below:

**TABLE 4
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
DEVELOPED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 17170	Single Family Residential Property	RU	\$0

(ii) Increase in the Maximum Special Tax B (Contingent)

On each July 1, commencing on July 1, 2020 the Maximum Special Tax B (Contingent) for Developed Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

(iii) Multiple Land Use Categories

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Category. The Maximum Special Tax B (Contingent) that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax B (Contingent) that can be levied for each Land Use Category located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The Administrator's allocation to each type of property shall be final.

b. Approved Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 5 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2019-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2019-20 within the Tax Zone is identified in Table 5 below:

**TABLE 5
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
APPROVED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 17170	Single Family Residential Property	RU	\$0

On each July 1, commencing on July 1, 2020 the Maximum Special Tax B (Contingent) for Approved Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for

Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

c. Undeveloped Property

The Maximum Special Tax B (Contingent) for each Assessor's Parcel of Taxable Property is shown in Table 6 and shall be specific to each Tax Zone within the CFD. When additional property is annexed into CFD No. 2019-1, the rate and method adopted for the annexed property shall reflect the Maximum Special Tax B (Contingent) for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax B (Contingent) for Fiscal Year 2019-20 within the Tax Zone is identified in Table 6 below:

TABLE 6
MAXIMUM SPECIAL TAX B (CONTINGENT) RATES
UNDEVELOPED PROPERTY

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax B (Contingent)
1	TR 17170	Acre	\$0

On each July 1, commencing on July 1, 2020 the Maximum Special Tax B (Contingent) for Undeveloped Property shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX

1. Special Tax A

Commencing with Fiscal Year 2019-20 and for each following Fiscal Year, the Council shall determine the Special Tax A Requirement and shall levy the Special Tax A on all Assessor's Parcels of Taxable Property until the aggregate amount of Special Tax A equals the Special Tax A Requirement for each Tax Zone. The Special Tax A shall be levied for each Fiscal Year as follows:

First: The Special Tax A shall be levied Proportionately on all Assessor's Parcels of Developed Property within each Tax Zone up to 100% of the applicable Maximum Special Tax to satisfy the Special Tax A Requirement for such Tax Zone;

Second: If additional moneys are needed to satisfy the Special Tax A Requirement for a Tax Zone after the first step has been completed, the Special Tax A shall be levied Proportionately on each Parcel of Approved Property within such Tax Zone up to 100% of the Maximum Special Tax A for Approved Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement for a Tax Zone after the first two steps has been completed, the Special Tax A shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property within such Tax Zone up to 100% of the Maximum Special Tax A for Undeveloped Property.

2. Special Tax B (Contingent)

Commencing with Fiscal Year in which Special Tax B (Contingent) is authorized to be levied and for each following Fiscal Year, the City Council shall determine the Contingent Special Tax B (Contingent) Requirement for each Tax Zone, if any, and shall levy the Special Tax on all Assessor's Parcels of

Taxable Property within such Tax Zone until the aggregate amount of Special Tax B (Contingent) equals the Special Tax B (Contingent) Requirement for such Tax Zone. The Special Tax B (Contingent) Shall be levied for each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on all Assessor's Parcels of Developed Property for a Tax Zone up to 100% of the applicable Maximum Special Tax B (Contingent) to satisfy the Contingent Special Tax B Requirement;

Second: If additional moneys are needed to satisfy the Contingent Special Tax B Requirement after the first step has been completed, the Special Tax B (Contingent) shall be levied Proportionately on each Parcel of Approved Property within such Tax Zone up to 100% of the Maximum Special Tax B (Contingent) for Approved Property;

Third: If additional monies are needed to satisfy the Contingent Special Tax B Requirement after the first two steps has been completed, the Special Tax B (Contingent) shall be levied Proportionately on all Assessor's Parcels of Undeveloped Property within such Tax Zone up to 100% of the Maximum Special Tax B (Contingent) for Undeveloped Property.

E. FUTURE ANNEXATIONS

It is anticipated that additional properties will be annexed to CFD No. 2019-1 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services. Based on this analysis, the property to be annexed, pursuant to California Government Code section 53339 et seq. will be assigned to the appropriate Maximum Special Tax rate for the Tax Zone when annexed and included in Appendix A.

F. DURATION OF SPECIAL TAX

For each Fiscal Year, the Special Tax A shall be levied as long as the Services are being provided. For each Fiscal Year, the Special Tax B (Contingent) shall be levied as long as the Contingent Services are being provided.

G. EXEMPTIONS

The City shall classify as Exempt Property within CFD No. 2019-1, any Assessor's Parcels; (i) which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by any public entity; (ii) with public or utility easements making impractical their utilization for other than the purposes set forth in the easement; (iii) which are privately owned but are encumbered by or restricted solely for public uses; or (iv) which is in use in the performance of a public function as determined by the Administrator.

H. APPEALS

Any property owner claiming that the amount or application of the Special Taxes are not correct may file a written notice of appeal with the City not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 2019-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

I. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2019-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

APPENDIX A

CITY OF SAN BERNARDINO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (MAINTENANCE SERVICES)

AMENDED COST ESTIMATE

Special Tax A Services - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2024-25. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2019-1.

TAX ZONE 29 TR 17329

Item	Description	Estimated Cost
1	Landscaping	\$13,778
2	Lighting	\$1,815
3	Reserves	\$2,222
4	Admin	\$1,250
Total		\$19,064

Special Tax B Contingent Services – There are no services being funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2019-1. However, additional Tax Zones may have Special Tax B Contingent Services being provided.

TAX ZONE 29 FY 2024-25 MAXIMUM SPECIAL TAX RATES DEVELOPED PROPERTY AND APPROVED PROPERTY

Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Single-Family Residential	RU	\$954	\$0
Multi-Family Residential	RU	\$954	\$0
Non-Residential Property	Acre	\$915	\$0

TAX ZONE 29 FY 2024-25 MAXIMUM SPECIAL TAX RATES UNDEVELOPED PROPERTY

Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Acre	\$954	\$0

TAX ZONE SUMMARY

Annexation	Tax Zone	Tract APN	Fiscal Year	Maximum Special Tax A	Maximum Special Tax B	Subdivider
Original	1	17170	2019-20	\$961 / RU	\$0 / RU	Santiago Communities, Inc.
1	2	17329	2019-20	\$473 / RU	\$0 / RU	JEC Enterprises, Inc.
2	3	PM 19814	2020-21	\$608 / Acre	\$0 / Acre	GWS #4 Development, LLC
3	4	0266-041-39	2019-20	\$1,136 / Acre	\$0 / Acre	Devore Storage Facility, LLC
4	5	TR 20006	2020-21	\$344 / RU	\$57 / RU	TH Rancho Palma, LLC
5	6	PM 19701	2020-21	\$1,895 / Acre	\$528 / Acre	Strata Palma, LLC
6	7	PM 20112	2020-21	\$3,197 / Acre	\$0 / Acre	San Bernardino Medical Center LLC
7	8	TR 20293	2021-22	\$2,913 / Acre	\$334 / Acre	ICO Fund VI, LLC
8	9	LM 2019-021	2021-22	\$815 / Acre	\$232 / Acre	TR 2600 Cajon Industrial LLC
9	10	TR 20189	2021-22	\$490 / Acre	\$154 / Acre	Central Commerce Center, LLC
10	11	LD 1900086	2021-22	\$1,472 / Acre	\$0 / Acre	Lankershim Industrial, LLC
11	12	TR 20305	2022-23	\$175 / Acre	\$0 / Acre	Prologis, LP
12	13	LLA 2020-004	2022-23	\$1,169 / Acre	\$0 / Acre	Dreamland Real Estate Holdings
13	14	TR 5907	2022-23	\$2,268 / Acre	\$0 / Acre	Magic Laundry Services, Inc.
14	15	0136-191-21	2022-23	\$5,277 / Acre	\$0 / Acre	Ahmad Family Trust
15	16	TR 20216	2022-23	\$7,089 / Acre	\$0 / Acre	Gateway SB, LLC
16	17	TR 20145	2022-23	\$646 / RU	\$0 / RU	RCH-CWI Belmont, LP
17	18	CUP 20-07	2022-23	\$7,433 / Acre	\$0 / Acre	George A. Pearson
18	19	TR 20258	2022-23	\$588 / RU	\$0 / RU	RGC Family Trust
19	20	LM 21-10	2022-23	\$5,284 / Acre	\$0 / Acre	170 East 40 th Street, LLC
20	21	LM 22-04	2022-23	\$6,397 / Acre	\$0 / Acre	108 Highland, LP
21	22	LM 2021-013	2022-23	\$807 / Acre	\$0 / Acre	SBABP IV, LLC
22	23	TR 4592	2022-23	\$847 / Acre	\$320 / Acre	1300 E Highland Ave LLC
23	24	LLA 2020-005	2022-23	\$1,385 / Acre	\$978 / Acre	Vone SB, LLC
24	25	TR 20494	2022-23	\$174 / RU	\$17 / RU	PI Properties, LLC
25	26	TR 20495	2022-23	\$204 / RU	\$45 / RU	Pacific West Company, et al.
26	To Be Determined					
27	28	PM 20320	2022-23	\$1,851 / Acre	\$292 / Acre	SB Drake Central Avenue LLC
28	29	TR 17329	2024-25	\$954 / RU	\$0 / RU	Verdemont Ranch 20, LLC
29	30	LL 2022-11	2022-23	\$922 / Acre	\$372 / Acre	CIVF VI – CA1W01, LLC
30	31	PM 20143	2022-23	\$2,957 / Acre	\$1,855 / Acre	California Cajun Properties LLC
31	32	PM 20334	2023-24	\$358 / Acre	\$94 / Acre	Elliott Precision Block Co.
32	33	PM 3613, 4230 & 4250	2022-23	\$1,094 / Acre	\$186 / Acre	S.B. Universal Self Storage LLC
33	34	PM 20392	2023-24	\$2,785 / Acre	\$158 / Acre	GWS#7 Development, LLC
34	35	CUP 21-16	2023-24	\$533 / Acre	\$193 / Acre	MLG SB Land LLC & Grandfather's Land Holdings LLC
35	36	CUP 22-03	2023-24	\$6,648 / Acre	\$0 / Acre	SimonCRE JC Saguaro III, LLC
36	37	LM 2022-007	2023-24	\$1,261 / Acre	\$0 / Acre	DP Industrial Parkway LLC
37	38	TR 18895	2023-24	\$706 / RU	\$0 / Acre	MV RE Holdings LLC
38	39	LLA 2023-008	2023-24	\$3,081 / Acre	\$0 / Acre	In-N-Out Burgers, a California Corporation
39	40	LM 2022-19	2023-24	\$473 / Acre	\$0 / Acre	PME Oakmont Tippecanoe LP
40	41	LLA 2023-010	2023-24	\$2,132 / Acre	\$0 / Acre	Shandon Hills Plaza LLC
41	42	PM 20216	2023-24	\$7,925 / Acre	\$0 / Acre	Inland Maple Partners LLC

Annexation	Tax Zone	Tract APN	Fiscal Year	Maximum Special Tax A	Maximum Special Tax B	Subdivider
43	43	PM 20527	2023-24	\$7,172 / Acre	\$0 / Acre	Gateway SB LLC
44	44	PM 18704	2023-24	\$1,672 / Acre	\$0 / Acre	Paladin Equity SB LLC
45	45	PM 20412	2023-24	\$1,826 / Acre	\$0 / Acre	GWS #8 Development, LLC

ESCALATION OF MAXIMUM SPECIAL TAXES

On each July 1, commencing on July 1, 2020 the Maximum Special Tax shall increase by i) the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or ii) by two percent (2.0%), whichever is greater.

APPENDIX B

CITY OF SAN BERNARDINO COMMUNITY FACILITIES DISTRICT NO. 2019-1 (MAINTENANCE SERVICES)

DESCRIPTION OF AUTHORIZED SERVICES

The services which may be funded with proceeds of the special tax of CFD No. 2019-1, as provided by Section 53313 of the Act, will include all costs attributable to maintaining, servicing, cleaning, repairing and/or replacing landscaped areas (may include reserves for replacement) in public street right-of-ways, public landscaping, public open spaces and other similar landscaped areas officially dedicated for public use. These services including the following:

(a) maintenance and lighting of parks, parkways, streets, roads and open space, which maintenance and lighting services may include, without limitation, furnishing of electrical power to street lights and traffic signals; repair and replacement of damaged or inoperative light bulbs, fixtures and standards; maintenance (including irrigation and replacement) of landscaping vegetation situated on or adjacent to parks, parkways, streets, roads and open space; maintenance and repair of irrigation facilities; maintenance of public signage; graffiti removal from and maintenance and repair of public structures situated on parks, parkways, streets, roads and open space; maintenance and repair of playground or recreation program equipment or facilities situated on any park; and

(b) maintenance and operation of water quality improvements which include storm drainage and flood protection facilities, including, without limitation, drainage inlets, catch basin inserts, infiltration basins, flood control channels, fossil fuel filters, and similar facilities. Maintenance services may include but is not limited to the repair, removal or replacement of all or part of any of the water quality improvements, fossil fuel filters within the public right-of-way including the removal of petroleum hydrocarbons and other pollutants from water runoff, or appurtenant facilities, clearing of inlets and outlets; erosion repairs; and cleanup to improvements, and other items necessary for the maintenance, servicing; or both of the water quality basin improvements within flood control channel improvements; and

(c) public street sweeping, on the segments of the arterials within the boundaries of CFD No. 2019-1; as well as local roads within residential subdivisions located within CFD No. 2019-1; and any portions adjacent to the properties within CFD No. 2019-1; and

In addition to payment of the cost and expense of the forgoing services, proceeds of the special tax may be expended to pay "Administrative Expenses," as said term is defined in the Rate and Method of Apportionment.

The above services shall be limited to those provided within the boundaries of CFD No. 2019-1 or for the benefit of the properties within the boundaries of CFD No. 2019-1, as the boundary is expanded from time to time by anticipated annexations, and said services may be financed by proceeds of the special tax of CFD No. 2019-1 only to the extent that they are in addition to those provided in the territory of CFD No. 2019-1 before CFD No. 2019-1 was created.

APPENDIX C

**CITY OF SAN BERNARDINO
COMMUNITY FACILITIES DISTRICT NO. 2019-1 (MAINTENANCE SERVICES)
PROPOSED BOUNDARIES AND POTENTIAL ANNEXATION AREA BOUNDARIES**