

EXHIBIT C

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2019-1 (MAINTENANCE SERVICES) OF THE CITY OF SAN BERNARDINO

A Special Tax (the “Special Tax”) shall be levied on and collected from each Assessor’s Parcel (defined below) in Community Facilities District No. 2019-1 (Maintenance Services) (the “CFD No. 2019-1” or “CFD”; defined below), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2019, in an amount determined by the City Council of the City of San Bernardino, acting in its capacity as the legislative body of CFD No. 2019-1, by applying the rate and method of apportionment set forth below. All of the real property in CFD No. 2019-1, unless exempted by law or by the provisions herein, shall be taxed to the extent and in the manner provided herein.

A. DEFINITIONS

“Acre” or “Acreage” means the land area of an Assessor’s Parcel as shown on any Assessor’s Parcel Map, or if the land area is not shown on the Assessor’s Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

“Administrative Expenses” means the actual or reasonably estimated costs directly related to the formation, annexation, and administration of CFD No. 2019-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs to the City, CFD No. 2019-1, or any designee thereof associated with fulfilling the CFD No. 2019-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2019-1 or any designee thereof related to an appeal of the Special Tax; and the City’s annual administration fees including payment of a proportional share of salaries and benefits of any City employees and City overhead whose duties are related to the administration and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2019-1 for any other administrative purposes of CFD No. 2019-1, including attorney’s fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

“Administrator” means the City Manager of the City of San Bernardino, or his or her designee.

“Approved Property” means all Assessor’s Parcels of Taxable Property that are included in a Final Map that was recorded prior to the March 1 preceding the Fiscal Year in which the Special Tax is being levied, and that have not been issued a building permit on or prior to the March 1 preceding the Fiscal year in which the special tax is being levied.

“Assessor’s Parcel” means a lot or parcel of land that is identifiable by an Assessor’s Parcel Number by the County Assessor of the County of San Bernardino.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” means that identification number assigned to a parcel by the County Assessor of the County.

“Building Square Footage” or **“BSF”** means the floor area square footage reflected on the original construction building permit issued for construction of a building of Non-Residential Property and any Building Square Footage subsequently added to a building of such Taxable Property after issuance of a building permit for expansion or renovation of such building.

“Calendar Year” means the period commencing January 1 of any year and ending the following December 31.

“CFD” or **“CFD No. 2019-1”** means the City of San Bernardino Community Facilities District No. 2019-1 (Maintenance Services).

“City” means the City of San Bernardino.

“Contingent Special Tax B Requirement” means that amount required in any Fiscal Year, if the POA is unable to maintain the Service(s) to: (i) pay the costs of Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the costs of Services as determined by the Administrator; less a credit for funds available to reduce the annual Special Tax B (Contingent) levy as determined by the Administrator.

“County” means the County of San Bernardino.

“Developed Property” means all Assessor’s Parcels of Taxable Property for which a building permit for new construction has been issued on or prior to March 1 preceding the Fiscal Year in which the Special Tax is being levied.

“Exempt Property” means all Assessors’ Parcels designated as being exempt from the Special Tax as provided for in Section G.

“Final Map” means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

“Fiscal Year” means the period from and including July 1st of any year to and including the following June 30th.

“Land Use Category” or **“LUC”** means any of the categories contained in Section B hereof to which an Assessor’s Parcel is assigned consistent with the land use approvals that have been received or proposed for the Assessor’s Parcel as of March 1 preceding the Fiscal Year in which the Special Tax is being levied.

“Maximum Special Tax” means either Maximum Special Tax A and/or Maximum Special Tax B (Contingent), as applicable.

“Maximum Special Tax A” means the Maximum Special Tax A, as determined in accordance with Section C below that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property within CFD No. 2019-1.

“Maximum Special Tax B (Contingent)” means the Maximum Special Tax B (Contingent), as determined in accordance with Section C below that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property within CFD No. 2019-1.

“Multi-Family Residential Property” means any Assessor's Parcel of residential property that consists of a building or buildings comprised of attached Residential Units sharing at least one common wall with another unit.

“Non-Residential Property” or **“NR”** means all Assessor's Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The Administrator shall make the determination if an Assessor's Parcel is Non-Residential Property.

“Property Owner's Association” or **“POA”** means the property owner's association or homeowner's association established to maintain certain landscaping within a Tax Zone.

“Proportionately” means for Taxable Property that is: (i) Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Developed Property with the same Tax Zone, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Parcels of Approved Property with the same Tax Zone, and (iii) Undeveloped Property that the ratio of the actual Special Tax levy per acre to the Maximum Special Tax per acre is the same for all Parcels of Undeveloped Property with the same Tax Zone.

“Residential Unit” or **“RU”** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

“Residential Property” means all Assessor's Parcels of Taxable Property upon which completed Residential Units have been constructed or for which building permits have been or may be issued for purposes of constructing one or more Residential Units.

“Service(s)” means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, those services authorized to be funded by CFD No. 2019-1 as set forth in the documents adopted by the City Council at the time the CFD was formed.

“Single Family Residential Property” means any residential property other than Multi-Family Residential Property on an Assessor's Parcel.

“Special Tax(es)” means the Special Tax A and/or Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property.

“Special Tax A” means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax A Requirement.

“Special Tax A Requirement” means for each Tax Zone, that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs for such Tax Zone of CFD No. 2019-1 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for maintenance services including but not limited to (i) maintenance and lighting of parks, parkways, streets, roads and open space, (ii) maintenance and operation of water quality improvements, (iii) public street sweeping, (iv) fund an operating reserve for the costs of Services as determined by the Administrator, and (v) Administrative Expenses. Under no circumstances shall the Special Tax A Requirement include funds for Bonds.

"Special Tax B (Contingent)" means the Special Tax B (Contingent) to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Contingent Special Tax B Requirement, if required.

"Taxable Property" means all Assessor's Parcels within CFD No. 2019-1, which are not Exempt Property.

"Taxable Unit" means a Residential Unit, Building Square Footage, or an Acre.

"Tax Zone" means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Appendix C identifies the Tax Zone in CFD No. 2019-1 at formation; additional Tax Zones may be created when property is annexed into the CFD.

"Tax Zone 1" means the specific geographic area identified on the CFD Boundary Map as Tax Zone 1.

"Tract(s)" means an area of land; i) within a subdivision identified by a particular tract number on a Final Map, ii) identified within a Parcel Map; or iii) identified within lot line adjustment approved for subdivision.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Approved Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2019-1 shall be classified as Developed Property, Approved Property, or Undeveloped Property, and shall be subject to the levy of Special Taxes as determined pursuant to Sections C and D below. Assessor's Parcels of Developed Property and Approved Property shall be classified as either Residential Property or Non-Residential Property. Residential Property shall be further classified as Single Family Residential Property or Multi-Family Residential Property and the number of Residential Units shall be determined by the Administrator.

C. MAXIMUM SPECIAL TAX RATES

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Residential Property, all such Assessor's Parcels shall be assigned the number of Residential Unit(s) constructed or to be constructed thereon as specified in or shown on the building permit(s) issued or Final Map as determined by the Administrator. For Parcels of undeveloped property zoned for development of single family attached or multi-family units, the number of Residential Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan, or by assigning the maximum allowable units permitted based on the underlying zoning for the Parcel. Once a single family attached or multi-family building or buildings have been built on an Assessor's Parcel, the Administrator shall determine the actual number of Residential Units contained within the building or buildings, and the Special Tax A levied against the Parcel in the next Fiscal Year shall be calculated by multiplying the actual number of Residential Units by the Maximum Special Tax per Residential Unit identified for the Tract below or as included in Appendix A as each Annexation occurs.

For purposes of determining the applicable Maximum Special Tax for Assessor's Parcels of Developed Property and Approved Property which are classified as Non-Residential Property, all such Assessor's

Parcels shall be assigned the number of Building Square Footage or Acres as shown on the Final Map as determined by the Administrator. Once the Administrator determines the actual number of Building Square Footage or Acres for the Assessor's Parcels, the Special Tax A levied against the Assessor's Parcel in the next Fiscal Year shall be calculated by multiplying the number of Building Square Footage or Acres by the Maximum Special Tax per Taxable Unit identified for the Tax Zone below or as included in Appendix A as each Annexation occurs.

1. Special Tax A

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel of Developed Property 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 A for the Tax Zones annexed and included in Appendix A. The Maximum Special Tax A for Developed Property for Fiscal Year 2019-2020 within Tax Zone 1 is identified in Table 1 below:

**TABLE 1
MAXIMUM SPECIAL TAX A RATES
DEVELOPED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	TR 17170	Single Family Residential Property	RU	\$961

(ii) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2020 the Maximum Special Tax A 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 A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A 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 A for each Assessor's Parcel of Approved Property 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 A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Approved property Fiscal Year 2019-20 within Tax Zone 1 is identified in Table 2 below:

**TABLE 2
MAXIMUM SPECIAL TAX A RATES
APPROVED PROPERTY**

Tax Zone	Tract	Land Use Category	Taxable Unit	Maximum Special Tax A
1	TR 17170	Single Family Residential	RU	\$961

On each July 1, commencing on July 1, 2020 the Maximum Special Tax A 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 A for each Assessor's Parcel of Undeveloped Property 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 A for the Tax Zone annexed and included in Appendix A. The Maximum Special Tax A for Undeveloped Property for Fiscal Year 2019-20 within Tax Zone 1 is identified in Table 3 below:

**TABLE 3
MAXIMUM SPECIAL TAX A RATES
UNDEVELOPED PROPERTY**

Tax Zone	Tracts	Taxable Unit	Maximum Special Tax A
1	TR 17170	Acre	\$4,338

On each July 1, commencing on July 1, 2020 the Maximum Special Tax A 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.

2. Special Tax B (Contingent)

The City Council shall levy Special Tax B (Contingent) only in the event the POA defaults in its obligation to maintain the Contingent Services, which default shall be deemed to have occurred, as determined by the Administrator, in each of the following circumstances:

- (a) The POA files for bankruptcy;
- (b) The POA is dissolved;
- (c) The POA ceases to levy annual assessments for the Contingent Services; or
- (d) The POA fails to provide the Contingent Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

a. Developed Property

- (i) Maximum Special Tax B (Contingent)

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)

COST ESTIMATE

Special Tax A Services - The estimate breaks down the costs of providing one year's maintenance services for Fiscal Year 2022-23. These services are being funded by the levy of Special Tax A for Community Facilities District No. 2019-1.

TAX ZONE 31 PM 20143

Item	Description	Estimated Cost
1	Streets	\$670
2	Admin	\$1,000
Total		\$1,671

Special Tax B Contingent Services – The estimate in the table below breaks down the costs of providing one year's contingent maintenance services for Fiscal Year 2022-23. If necessary, these services will be funded by the levy of Special Tax B (Contingent) for Community Facilities District No. 2019-1 Tax Zone 31.

TAX ZONE 31 (CONTINGENT SERVICES) PM 20143

Item	Description	Estimated Cost
1	Streets	\$48
2	Admin	\$1,000
Total		\$1,048

TAX ZONE 31 FY 2022-23 MAXIMUM SPECIAL TAX RATES DEVELOPED PROPERTY AND APPROVED PROPERTY

Land Use Category	Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Non-Residential Property	Acre	\$2,957	\$1,855

TAX ZONE 31 FY 2022-23 MAXIMUM SPECIAL TAX RATES UNDEVELOPED PROPERTY

Taxable Unit	Maximum Special Tax A	Maximum Special Tax B
Acre	\$2,957	\$1,855

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	2022-23	\$347 / 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	To Be Determined					
32	33	PM 3613, 4230 & 4250	2022-23	\$1,094 / Acre	\$186 / Acre	S.B. Universal Self Storage 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**