



Community Facilities District No. 2024-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Redlands Unified School District

2026 / 2027



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Table of Contents

Introduction ---------- 1

I. CFD Background ---------- 3

A. Location ---------- 3

B. Formation ---------- 3

C. Bonds ---------- 4

II. Fiscal Year 2025/2026 Special Tax Levy ---------- 5

A. Special Tax Levy ---------- 5

B. Special Tax Collections and Delinquencies ---------- 5

III. Senate Bill 165 ---------- 6

A. Authorized Facilities ---------- 6

B. Special Taxes ---------- 7

IV. Special Tax Requirement ---------- 8

A. Special Tax Requirement ---------- 8

B. Administrative Expense Budget ---------- 9

V. Special Tax Classification ---------- 10

A. Developed Property ---------- 10

VI. Fiscal Year 2026/2027 Special Tax Levy ---------- 12

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Maps

Exhibit C – Assessor's Parcel Maps

Exhibit D – Annual Special Tax Roll for Fiscal Year 2026/2027

Introduction

Community Facilities District No. 2024-1 ("CFD No. 2024-1") of the Redlands Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2024-1 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2024-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA.

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 2024-1.

Section II – Fiscal Year 2025/2026 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2025/2026 and an accounting of the remaining collections.

Section III – Senate Bill 165

Section III provides information required under Senate Bill 165 ("SB 165") regarding the expenditure of the Annual Special Taxes to fund the Authorized Facilities of CFD No. 2024-1 for Fiscal Year 2025/2026.

Section IV –Special Tax Requirement

Section IV calculates the annual Special Tax Requirement based on the obligations of CFD No. 2024-1 for Fiscal Year 2026/2027.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 2024-1.

Section VI – Fiscal Year 2026/2027 Special Tax Levy

Section VI provides the Fiscal Year 2026/2027 Special Tax levy based on updated Special Tax classifications and the annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2024-1 and the bonds issued to fund the Authorized Facilities.

A. Location

The initial boundaries of CFD No. 2024-1 includes four (4) noncontiguous planned residential projects located throughout the School District. Each project is expected to be developed with single family detached units. For reference, the original boundary map of CFD No. 2024-1are included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2024-1 was formed and established by the School District on October 22, 2024, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the "Board"), as legislative body of CFD No. 2024-1, and a landowner election at which the qualified electors of CFD No. 2024-1 authorized CFD No. 2024-1 to incur bonded indebtedness in an amount not to exceed $250,000,000 and approved the levy of annual Special Taxes.

CFD No. 2024-1 was formed pursuant to four (4) separate Mitigation Agreements dated November 1, 2024, by and between the School District and Meritage Homes of California, Inc.; Tri-Pointe Homes IE-SD Inc.; KL LB Buy 2 LLC; and Bird Song LLC, Metis Two LLC, and VS Unlimited LLC.

The table on the following page provides information related to the formation of CFD No. 2024-1.

Board Actions Related to
Formation of CFD No. 2024-1

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	September 10, 2024	7
Resolution to Incur Bonded Indebtedness	September 10, 2024	10
Resolution of Formation	October 22, 2024	15
Ordinance Levying Special Taxes	November 12, 2024	Ordinance No. 1 (2024-1)

A Notice of Special Tax Lien was recorded in the real property records of the County on November 18, 2024, as Document No. 2024-0274918 on all property within the original boundaries of CFD No. 2024-1.

C. Bonds

As of June 30, 2026, no Special Tax Bonds have been issued by CFD No. 2024-1.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 2024-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2025/2026.

A. Special Tax Levy

There was no Special Tax Levy for Fiscal Year 2025/2026 for CFD No. 2024-1.

B. Annual Special Tax Collections and Delinquencies

As of June 30, 2026, no special taxes have been levied or collected within CFD No. 2024-1.

III. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act ("SB 165"), requires any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

Pursuant to the Act, CFD No. 2024-1 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 2024-1 which describes the Authorized Facilities.

Facilities

The types of facilities to be financed by CFD No. 2024-1 are school facilities to be owned and operated by the School District, and land, rights-of-way and easements necessary for any of such facilities.

Incidental Expenses

The incidental expenses proposed to be incurred include the following:

(a) The cost of planning and designing public facilities to be financed, including the cost of environmental evaluations of those facilities;
(b) The costs associated with the creation of CFD No. 2024-1, issuance of bonds, determination of the amount of taxes, collection of taxes, payment of taxes, or costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2024-1; and

(c) Any other expenses incidental to the construction, completion, and inspection of the authorized work.

B. Special Taxes

No Special Taxes have been collected by CFD No. 2024-1.

IV. Special Tax Requirement

This Section outlines the calculation of the annual Special Tax Requirement of CFD No. 2024-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2024-1 are calculated in accordance and pursuant to the RMA. Pursuant to the RMA, any amounts not required to pay Administrative Expenses and Debt Service may be used to purchase/construct the Authorized Facilities of CFD No. 2024-1. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2026/2027.

Special Tax Requirement for CFD No. 2024-1

Fiscal Year 2026/2027 Obligations		**($165,152.90)**
Administrative Expense Budget	($22,500.00)	
Direct Construction of Authorized Facilities	(142,652.90)	
Fiscal Year 2026/2027 Special Tax Requirement		**$165,152.90**

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2026/2027 Administrative Expenses are shown in the table below.

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$8,000.00
Consultant Expenses	9,000.00
County Tax Collection Fees	22.50
Contingency for Legal	5,477.50
Total Expenses	**$22,500.00**

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2024-1 are assigned Special Tax classifications based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2024-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1st of the prior Fiscal Year provided that such parcel was created through the recordation of a Final Tract Map on or before January 1st of the prior Fiscal Year. Once classified as Developed Property, each parcel is taxed for a period of thirty-five (35) Fiscal Years but no later than Fiscal Year 2075/2076. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

Summary of Parcels
Classified as Developed Property
Fiscal Year 2026/2027

Initial Tax Year	Classification	Total Building Square Footage	Number of Units
2026/2027	Developed Property	218,159	75
Total		**218,159**	**75**

According to the San Bernardino County Assessor, Building Permits have been issued for 75 Units by the County within CFD No. 2024-1. The table below summarizes the Special Tax classification for the Units within CFD No. 2024-1.

Fiscal Year 2026/2027
Development within CFD No. 2024-1

Classification	Total Building Square Footage/Acreage	Number of Units/Lots
Developed	218,159 BSF	75
Approved	NA	175
Undeveloped	9.00 Acres	NA
Total		**250**

VI. Fiscal Year 2026/2027 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section IV, CFD No. 2024-1 will levy at the Maximum Annual Special Tax rate allowable for each parcel classified as Developed Property. The Special Tax roll, containing a listing of each parcel's Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit D. The Special Tax rates based on the Fiscal Year the parcel was classified as Developed can be found in the table below.

Fiscal Year 2026/2027
Special Tax Rate Based on Year Developed

Initial Tax Year	Number of Units	Total BSF	Special Tax Rate	Total Special Taxes [1]
2026/2027	75	218,159	$0.75703 per BSF	$165,152.90
Total	**75**	**218,159**	**NA**	**$165,152.90**

[1] Totals may not sum due to rounding.

A summary of the annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 2024-1 can be found on the table on the next page.

Fiscal Year 2026/2027
Annual Special Tax Levy of CFD No. 2024-1

Property Type	Number of BSF/Lots/Acres	Average Special Tax Rate [1]	Total Special Taxes
Developed	218,159 BSF	$0.75703 per BSF	$165,152.90
Approved	175 Lots	$0.00 per Lot	0.00
Undeveloped	9.00 Acres	$0.00 per Acre	0.00
Total			**$165,152.90**

[1] Reflects the average Special Tax Rates since the initial assigned Special Tax rate for Developed Property for a specific Fiscal Year is calculated based on the Inflator, thus the average Special Tax Rate may not reflect the actual assigned Special Tax Rate for each parcel of Developed Property.

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF REDLANDS UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2024-1

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Redlands Unified School District Community Facilities District No. 2024-1, each Fiscal Year commencing in Fiscal Year 2025/2026, in an amount determined by the Board of Education of the Redlands Unified School District, or its trustees, acting as the legislative body of Community Facilities District No. 2024-1 through the application of the Rate and Method of Apportionment of Special Taxes described below. All of the real property within Community Facilities District No. 2024-1, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

SECTION I
DEFINITIONS

For purposes of this Rate and Method of Apportionment, the terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means any reasonably necessary or appropriate expenses incurred in the administration of the District and the Bonds, including (a) the administrative and legal costs of levying and collecting the Special Taxes (including costs incurred in connection with any appeals relating thereto and litigation expenses incurred in connection with the collection of such Special Taxes), (b) the fees, costs and indemnifications due the Trustee, (c) the costs incurred with on-going disclosure in connection with the Bonds, (d) the costs incurred in connection with the disclosure of the Special Taxes to property owners and potential purchasers of property, (e) the amounts required to calculate and pay arbitrage rebate payments to the federal government, and (f) an allocable share of the salaries of the School District staff providing services on behalf of the District directly related to the foregoing and an allocable share of the School District general administrative overhead related thereto.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"ADU" means an Accessory Dwelling Unit as defined in California Government Code Section 65852.2 and 65852.22.

"Annual Special Tax" means the Special Tax levied in any Fiscal Year on any Assessor's Parcel.

"Approved Property" means all Assessor's Parcels of Taxable Property that (i) is a Lot in a Final Map that was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a Building Permit prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

"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 number assigned to an Assessor's Parcel by the County for purposes of identification.

"Board" means the Governing Board (Board of Education) of the School District, or its trustees, acting as the legislative body of the District.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued, which for purposes of this calculation shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

“Building Permit” means a permit for the construction of residential square footage issued by the appropriate public agency.

"Building Square Footage" or "BSF" means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the Building Permit(s) for such Unit.

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

“Commercial/Industrial Property” means all Assessor’s Parcels that are improved with, or consisting of, a building that is intended for commercial, retail, or industrial use, including hotels and motels, that is not a single-family residential real property or a multifamily residential real property.

"County" means the County of San Bernardino, California.

"Developed Property" means all Assessor's Parcels of Taxable Property that (i) are a Lot in a Final Map that was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied and (ii) have been issued a Building Permit prior to May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"District" means Redlands Unified School District Community Facilities District No. 2024-1.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section VIII hereof.

"Final Map" means a final tract map, parcel map, lot line adjustment, condominium

plan, or functionally equivalent map or instrument that creates individual Lots, recorded in the Office of the County Recorder.

"Fiscal Year" means the period commencing on July 1st of any year and ending on the following June 30th.

“Index” means the RS Means Construction Cost Index or if the RS Means Construction Cost Index ceases to be used by the State Allocation Board, a reasonably comparable index used by the State Allocation Board to estimate changes in school construction costs.

“Inflator” means the greater of (i) 2.00% or (ii) the positive percentage change in the Index as measured between the Index published in December of the prior Calendar Year and the Index published in December of the Calendar Year immediately preceding the prior Calendar Year.

"Lot" means an individual legal lot created by a Final Map for which a Building Permit has been or could be issued.

"Maximum Annual Special Tax" means for each Fiscal Year and each Assessor’s Parcel, the maximum Special Tax, determined in accordance with Section III, which can be levied by the District in such Fiscal Year on such Assessor's Parcel.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section V hereof.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until termination pursuant to Section VII (i.e. 35 Fiscal Years or less). The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a Building Permit was issued for the construction of one or more Units, other than Senior Citizen Property.

"School District" means the Redlands Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

“Senior Citizen Property” means all Assessor’s Parcels that are improved with, or consisting of a Unit designated as senior housing, part of a residential care facility for the elderly, or part of a multilevel care facility for the elderly as referred to in California

Government Code Section 65995.1. For the purpose hereof it shall be sufficient to designate an Assessor's Parcel as a Senior Citizen Property if Senior Citizen Restrictions have been affected with respect to such Assessor's Parcel.

"Senior Citizen Restriction" means (i) a restriction limiting the use of Units to senior citizen housing under a specific plan, a final map or other government entitlements, or a declaration of covenants, conditions and restrictions or any similar recorded instrument or (ii) licensing from appropriate agencies received for residential care facilities for the elderly or multilevel care facilities as those terms are defined in Health and Safety Code Section 1569.23 and Government Code Section 15432(d)(8), respectively.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this Rate and Method of Apportionment.

"Special Tax Requirement" means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of school facilities and certain costs associated with the maintenance of school facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, as set forth in Step Two of Section IV, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax for an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels which are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not Approved Property or Developed Property.

"Unit" means each separate residential dwelling unit, including but not limited to, a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding ADUs, hotels and motels.

SECTION II
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2025/2026, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property or Undeveloped Property. Each Assessor's Parcel of Developed Property shall be further classified as "Newly Developed Property" if it is the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property or "Existing Developed Property" in each Fiscal Year subsequent to the initial Fiscal Year in which such Assessor's Parcel is first classified as Developed Property.

SECTION III
MAXIMUM ANNUAL SPECIAL TAX RATES

1. **Maximum Annual Special Tax for Newly Developed Property**

   The Maximum Annual Special Tax applicable to an Assessor's Parcel in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be **$0.73101** (as increased by the Inflator on July 1, 2025) **per square foot of BSF in Fiscal Year 2025/2026**.

   On each July 1, commencing on July 1, 2026, the Maximum Annual Special Tax of the District applicable to Newly Developed Property shall increase by the Inflator.

2. **Maximum Annual Special Tax for Existing Developed Property**

   Each July 1, commencing the July 1 immediately following the Fiscal Year in which an Assessor's Parcel was first classified as Developed Property, the Maximum Annual Special Tax applicable to such Assessor's Parcel shall be the amount levied pursuant to Section III (1) herein, as increased annually by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

3. **Maximum Annual Special Tax for Approved Property**

   The Maximum Annual Special Tax applicable to an Assessor's Parcel of Approved Property shall be **$2,452.91** (as increased by the Inflator on July 1, 2025) **per Lot in Fiscal Year 2025/2026.**

   On each July 1, commencing on July 1, 2026, the Maximum Annual Special Tax of the District applicable to Approved Property shall increase by the Inflator.

4. **Maximum Annual Special Tax for Undeveloped Property**

   The Maximum Annual Special Tax applicable to an Assessor's Parcel of Undeveloped Property shall be **$0.00.**

SECTION IV
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2024/2025 and for each subsequent Fiscal Year, the Board shall levy Special Taxes on all Taxable Property in accordance with the following steps:

Step One: The Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Maximum Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Maximum Annual Special Tax applicable to Approved Property as needed to satisfy the Special Tax Requirement.

SECTION V
PREPAYMENT OF SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P = Prepayment Amount
PVT = Present Value of Taxes
RFC = Reserve Fund Credit
PAF = Prepayment Administrative Fees

3. Special Tax Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Maximum Annual Special Taxes that may be levied on Taxable Property, after such prepayment net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year.

SECTION VI
ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Annual Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance of school facilities in accordance with the Act, District proceedings and other applicable laws as determined by the Board.

SECTION VII
TERMINATION OF SPECIAL TAX

In no event shall the Annual Special Tax be levied later than Fiscal Year 2075/2076. However, after an Assessor's Parcel has paid the Annual Special Tax as Developed Property for a period of thirty-five (35) Fiscal Years the Annual Special Tax shall cease to be levied on that Assessor's Parcel.

The Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

SECTION VIII
EXEMPTIONS

The Administrator shall classify as Exempt Property Assessor Parcels that are (i) Senior Citizen Property, (ii) Commercial/Industrial Property, (iii) owned by the State of California, federal or other local governments, (iv) used as places of worship and are exempt from ad valorem property taxes because they are owned by a religious organization, (v) owned by a homeowners' association, or (vi) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

SECTION IX
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator to be received by the Administrator not later than thirty-six (36) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a Building Permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a

portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator 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 Administrator's decision is in favor of the property owner, the Administrator shall take any of the following actions, in order of priority, to correct the error: (i) amend the Special Tax levy on the property owner's Assessor's Parcel(s) for the current fiscal year prior to the payment date; (ii) require the District to reimburse the property owner for the amount of the overpayment to the extent of available funds, or (iii) grant a credit against, eliminate or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) in the amount of the overpayment.

SECTION X
MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

SECTION XI
ACCESSORY DWELLING UNITS (ADUS)

The square footage of assessable internal living space associated with the construction of an ADU shall be assessed by the School District through the collection of the then-current applicable statutory school fees (pursuant to Education Code Section 17620 and Government Code Section 65995) or alternative school fees (pursuant to Government Code Section 65995.5 and/or Section 65995.7) and shall not be included in the Building Square Footage calculated to determine the Special Tax obligation of Developed Property.

Exhibit B

CFD Boundary Maps

Conformed Copy

SHEET 1 OF 6

PROPOSED BOUNDARIES OF REDLANDS UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2024-1 SAN BERNARDINO COUNTY STATE OF CALIFORNIA



LEGEND

- **Boundaries of Community Facilities District (Sheets 2-5)**
- **Boundaries of Redlands Unified School District (Annexation Territory)**

Prepared by:
KeyAnalytics

(1) Filed in the office of the Clerk of the Board of Education of the Redlands Unified School District this 10th day of September, 2024

Juan Cabral, Secretary of the Board of Education
Redlands Unified School District

(2)I hereby certify that the within map showing the proposed boundaries of Redlands Unified School District Community Facilities District No. 2024-1, San Bernardino County, State of California, was approved by the Board of Education of the Redlands Unified School District at the regular meeting thereof, held on the 10th day of September, 2024 by its Resolution No. 7.

Juan Cabral, Secretary of the Board of Education
Redlands Unified School District

(3) This map has been filed under Document Number 2024-0227721, this 24th day of September, 2024 at 11:41 A m, in Book 91 of Boundary Maps at pages 92-97, at the request of Redlands Unified School District in the amount of $ 29.00.

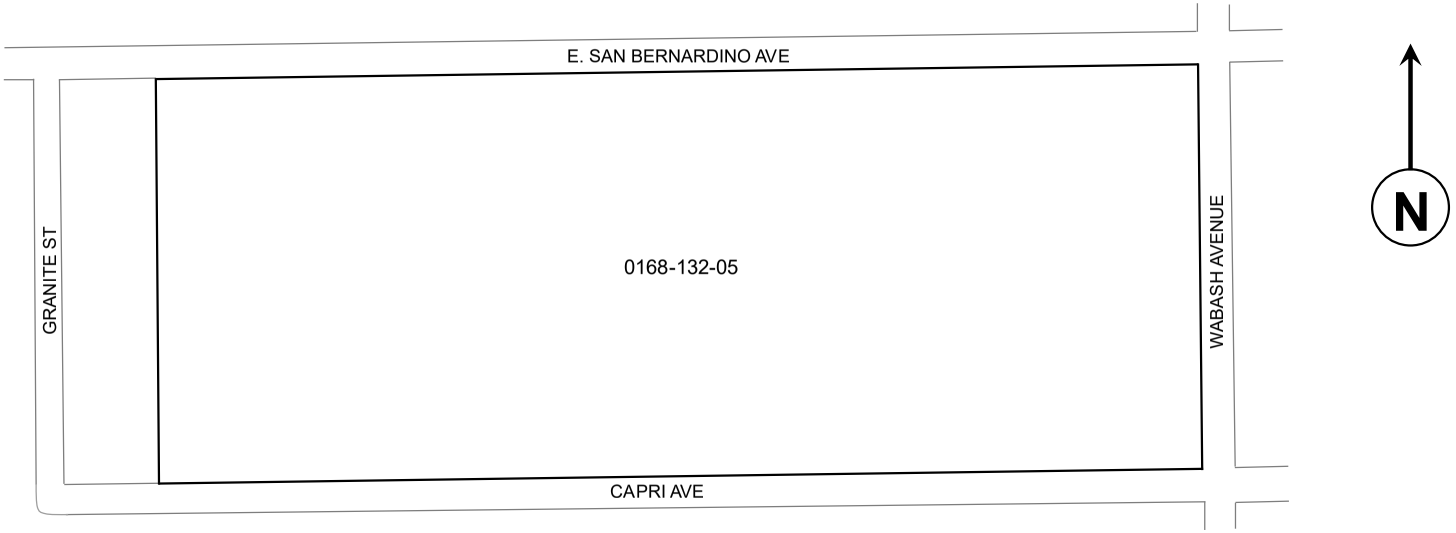
Chris Wilhite
Assessor-Recorder
San Bernardino County

By: Yleep Limon
Deputy Recorder

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

SHEET 2 OF 6

PROPOSED BOUNDARIES OF
REDLANDS UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
SAN BERNARDINO COUNTY
STATE OF CALIFORNIA



LEGEND

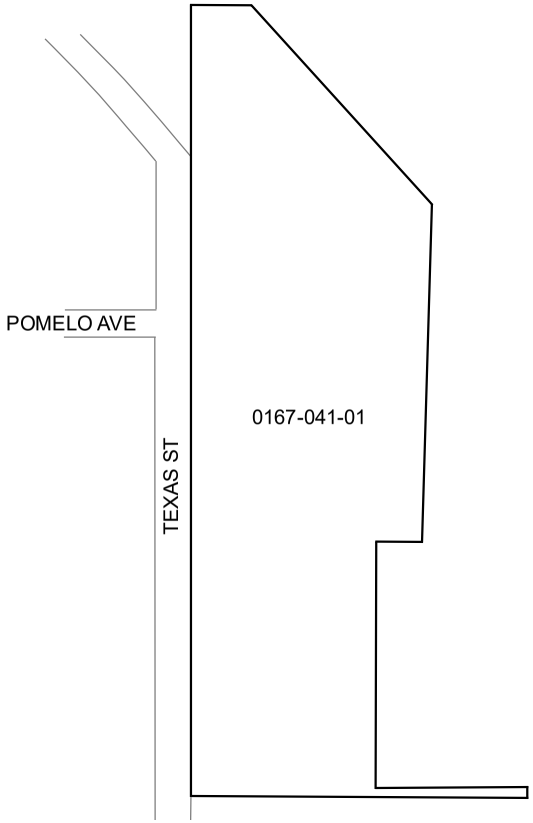
	Boundaries of Community Facilities District
	Boundaries of Assessor's Parcels
####-###-##	**Assessor's Parcel Number**

Prepared by:
KeyAnalytics

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

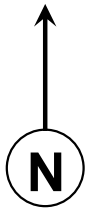
SHEET 3 OF 6

PROPOSED BOUNDARIES OF
REDLANDS UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
SAN BERNARDINO COUNTY
STATE OF CALIFORNIA



LEGEND

	Boundaries of Community Facilities District
	Boundaries of Assessor's Parcels
####-###-##	**Assessor's Parcel Number**

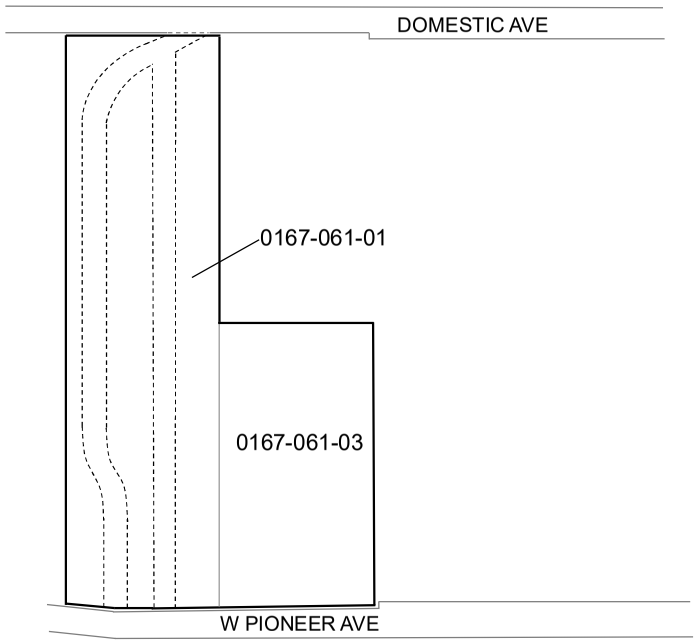


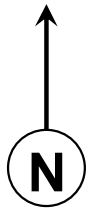
Prepared by:
KeyAnalytics

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

SHEET 4 OF 6

PROPOSED BOUNDARIES OF
REDLANDS UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
SAN BERNARDINO COUNTY
STATE OF CALIFORNIA





LEGEND

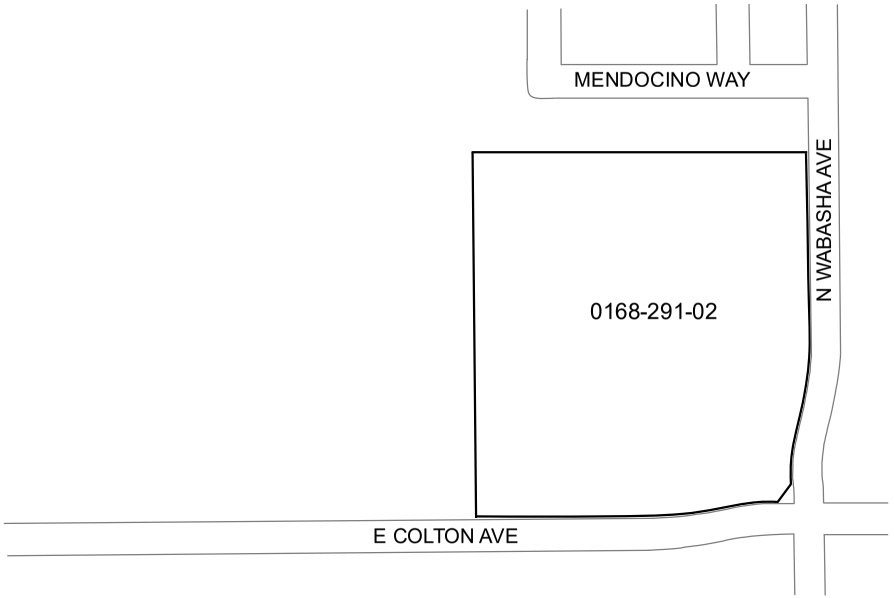
	Boundaries of Community Facilities District
	Boundaries of Assessor's Parcels
	Temporary Right of Way
####-###-##	**Assessor's Parcel Number**

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

Prepared by:
KeyAnalytics

SHEET 5 OF 6

PROPOSED BOUNDARIES OF
REDLANDS UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
SAN BERNARDINO COUNTY
STATE OF CALIFORNIA



LEGEND

Boundaries of Community Facilities District

Boundaries of Assessor's Parcels

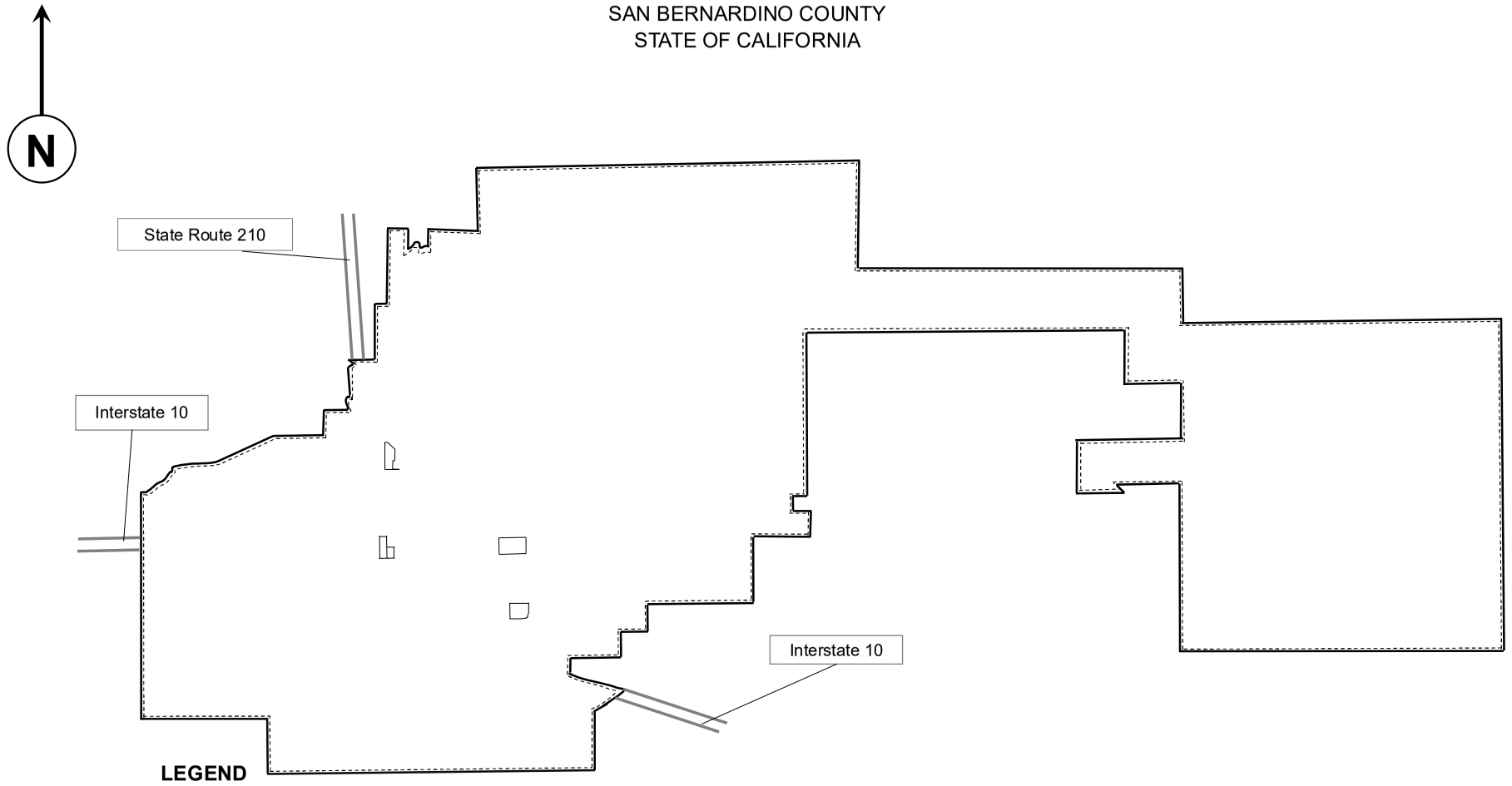
####-###-## Assessor's Parcel Number

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

Prepared by:
KeyAnalytics

SHEET 6 OF 6

PROPOSED BOUNDARIES OF
REDLANDS UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
SAN BERNARDINO COUNTY
STATE OF CALIFORNIA



LEGEND

- **Boundaries of Community Facilities District**
- **Boundaries of Annexation Territory**
- **Boundaries of Redlands Unified School District**

Prepared by:
KeyAnalytics

Reference is hereby made to the Assessor maps of the County of San Bernardino for an exact description of the lines and dimensions of each lot and parcel.

Exhibit C

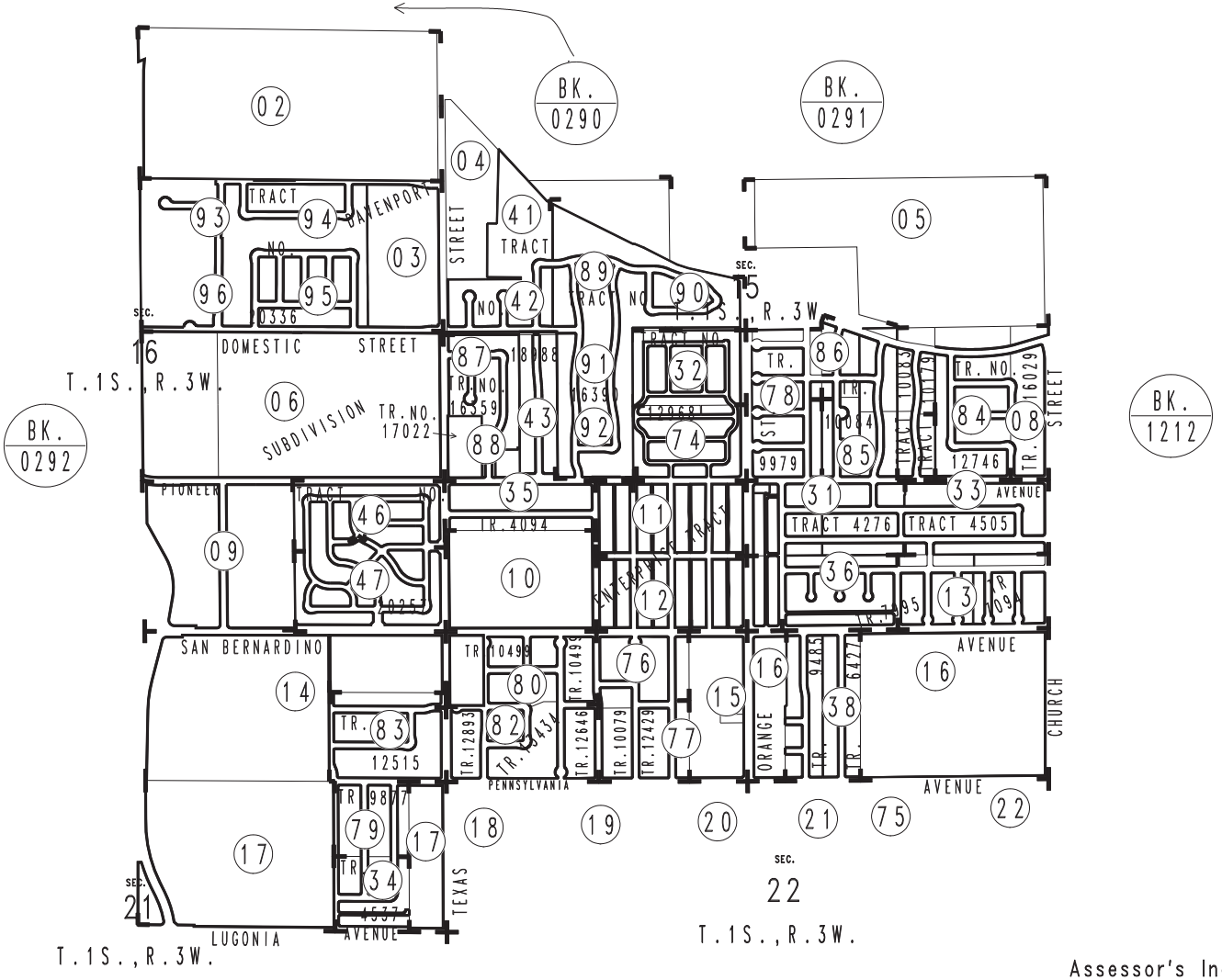
Assessor's Parcel Maps

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

SHEET 1 OF 5 SHEETS

INDEX MAP
BOOK 0167
CITY OF REDLANDS, REDLANDS UNIFIED

1"=1000'



Assessor's Index Map
Book 0167
San Bernardino County

February 2005

REVISED
03/12/24 KC

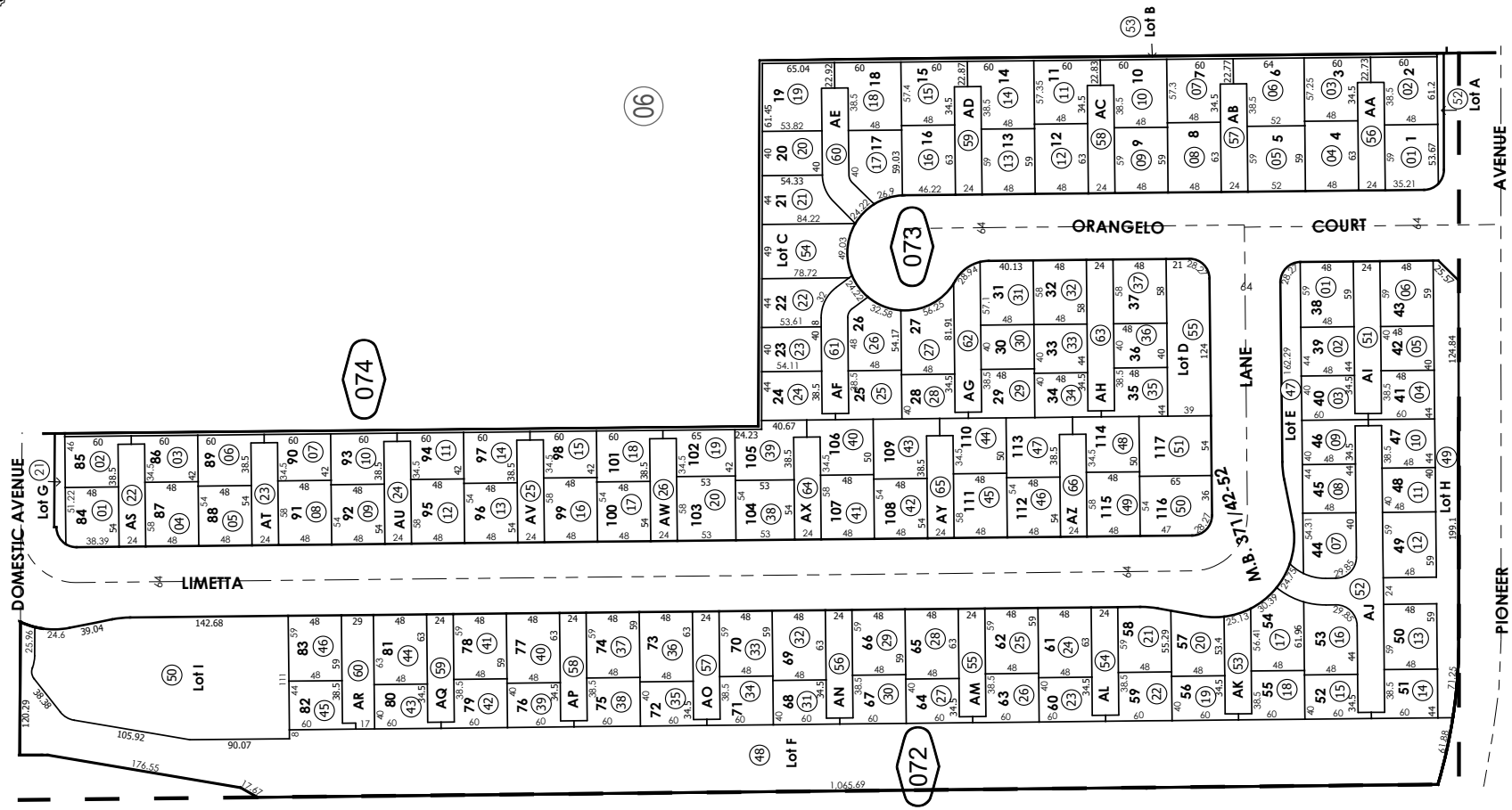
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Tract No. 20528, M.B. 371/42-52

City of Redlands
Tax Rate Area
5014

0167 - 07

1"=100'



0292/07

Ptn. N.1/2 S.E. 1/4 SEC.16, T.1S.,R.3W.

Assessor's Map
Book 0167 Page 07
San Bernardino County

REVISED
03/18/26 XM

March 2026 XM

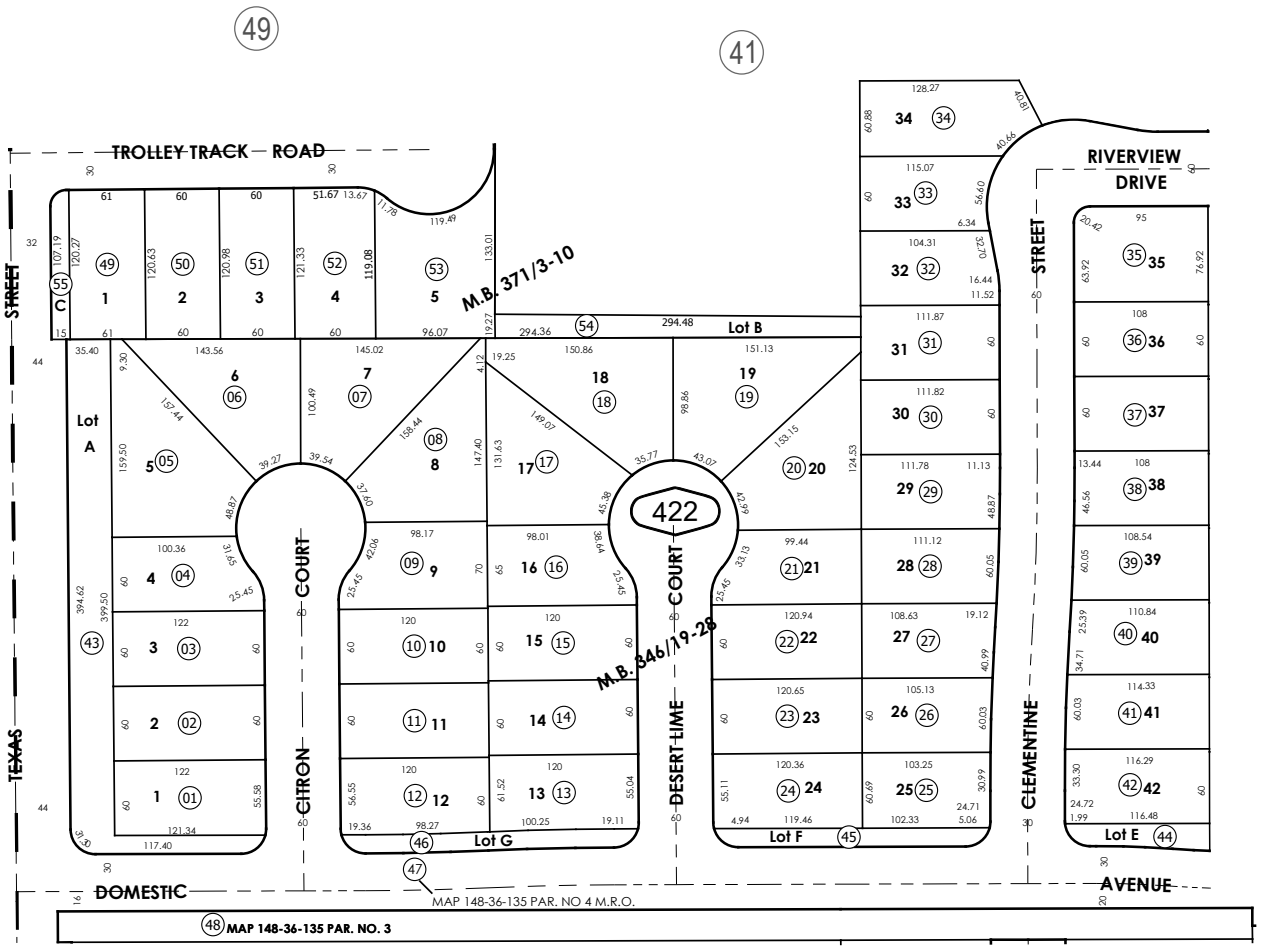
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Tract No. 18988, M.B. 346/19-28

City of Redlands
Tax Rate Area
5000

0167 - 42

1"=100'



Ptn. N.W.1/4, Sec. 15
T.1S., R.3W.

Assessor's Map
Book 0167 Page 42
San Bernardino County

REVISED
03/16/26 KC

May 2017 GW Ptn. Tract No. 20520, M.B. 371/3-10

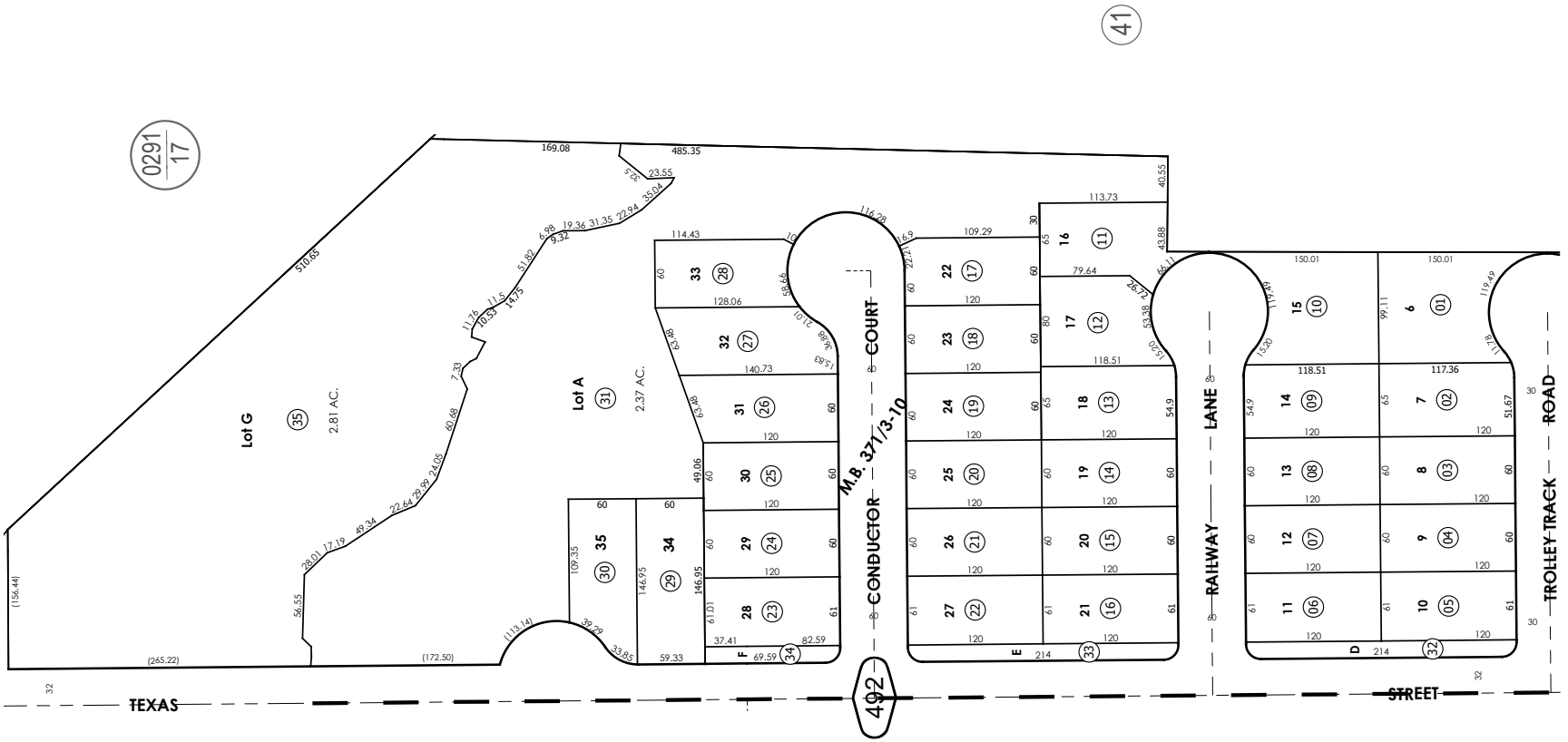
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Tract No. 20520, M.B. 371/3-10

City of Redlands
Tax Rate Area
5000

0167 - 49

1"=100'



March 2026 KC

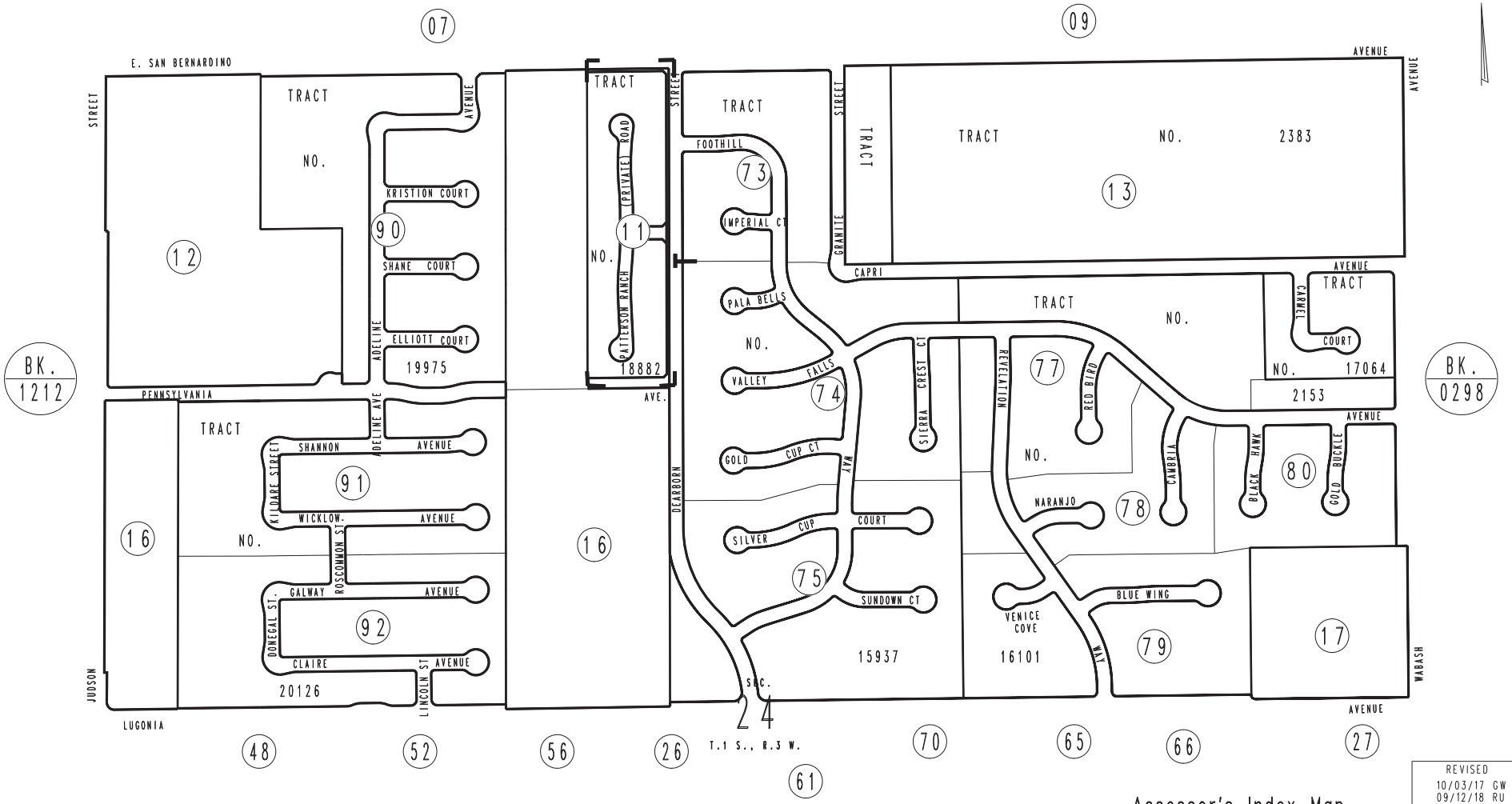
Assessor's Map
Book 0167 Page 49
San Bernardino County

REVISED

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

INDEX MAP
BOOK 0168
REDLANDS CITY

1"=400'



SEPTEMBER 2011 KA

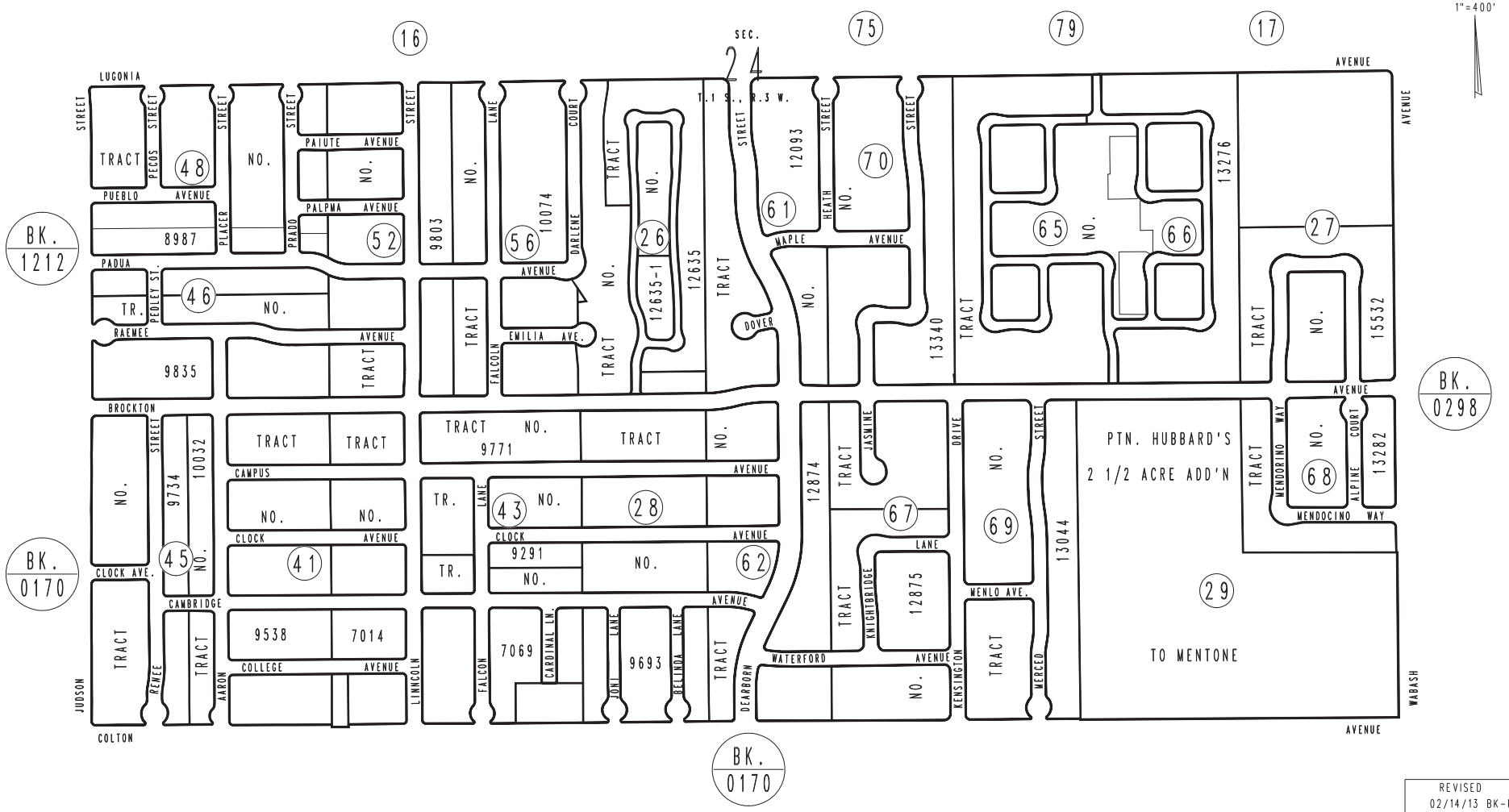
Assessor's Index Map
Book 0168
San Bernardino County

REVISED
10/03/17 GW
09/12/18 RU
10/11/19 GW

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

INDEX MAP
BOOK 0168
REDLANDS CITY

1"=400'



SEPTEMBER 2011 KA

Assessor's Index Map
Book 0168
San Bernardino County

REVISED
02/14/13 BK-MC

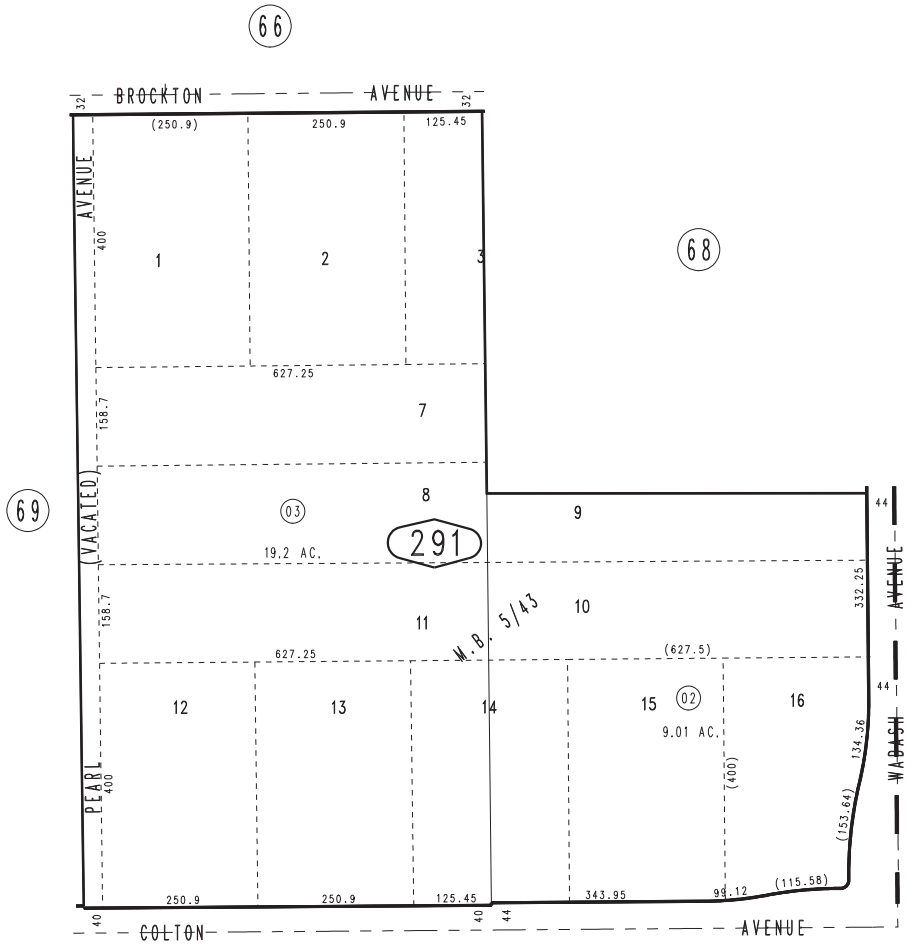
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. S.E.1/4, Sec. 24, T.1S., R.3W., S.B.M.

City of Redlands
Tax Rate Area
5000

0168 – 29

1"=200'



JUN 1989

Ptn. Hubbard's 2 1/2 Acre Add'n To Mentone, M.B. 5/43

Assessor's Map
Book 0168 Page 29
San Bernardino County

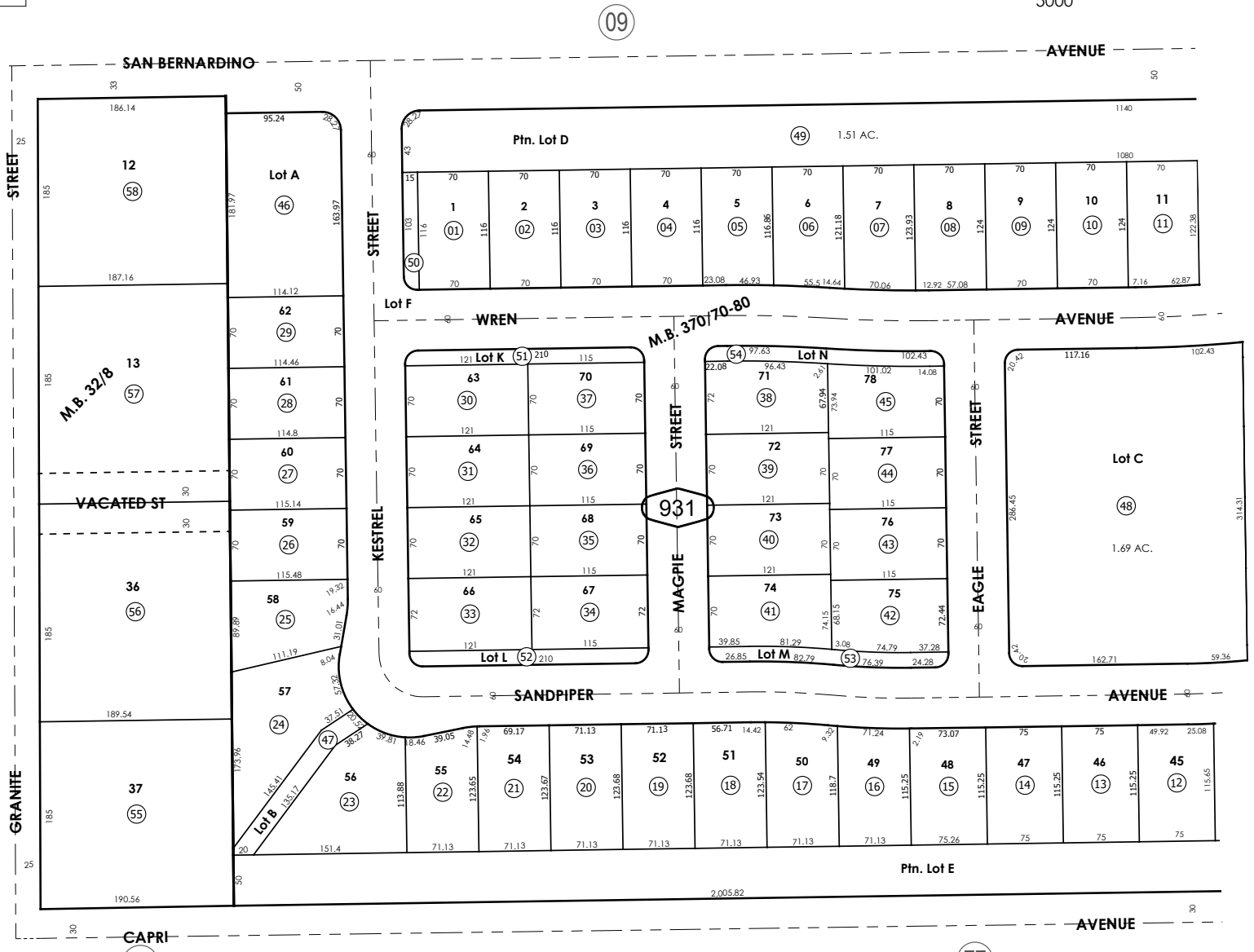
REVISED
01/06/25 KC

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Tract Map No. 20473, M.B. 370/70-80

City of Redlands
Tax Rate Area
5000

0168 - 93



Ptn. N.E.1/4, Sec. 24, T.1S.,R.3W.

Assessor's Map
Book 0168 Page 93
San Bernardino County

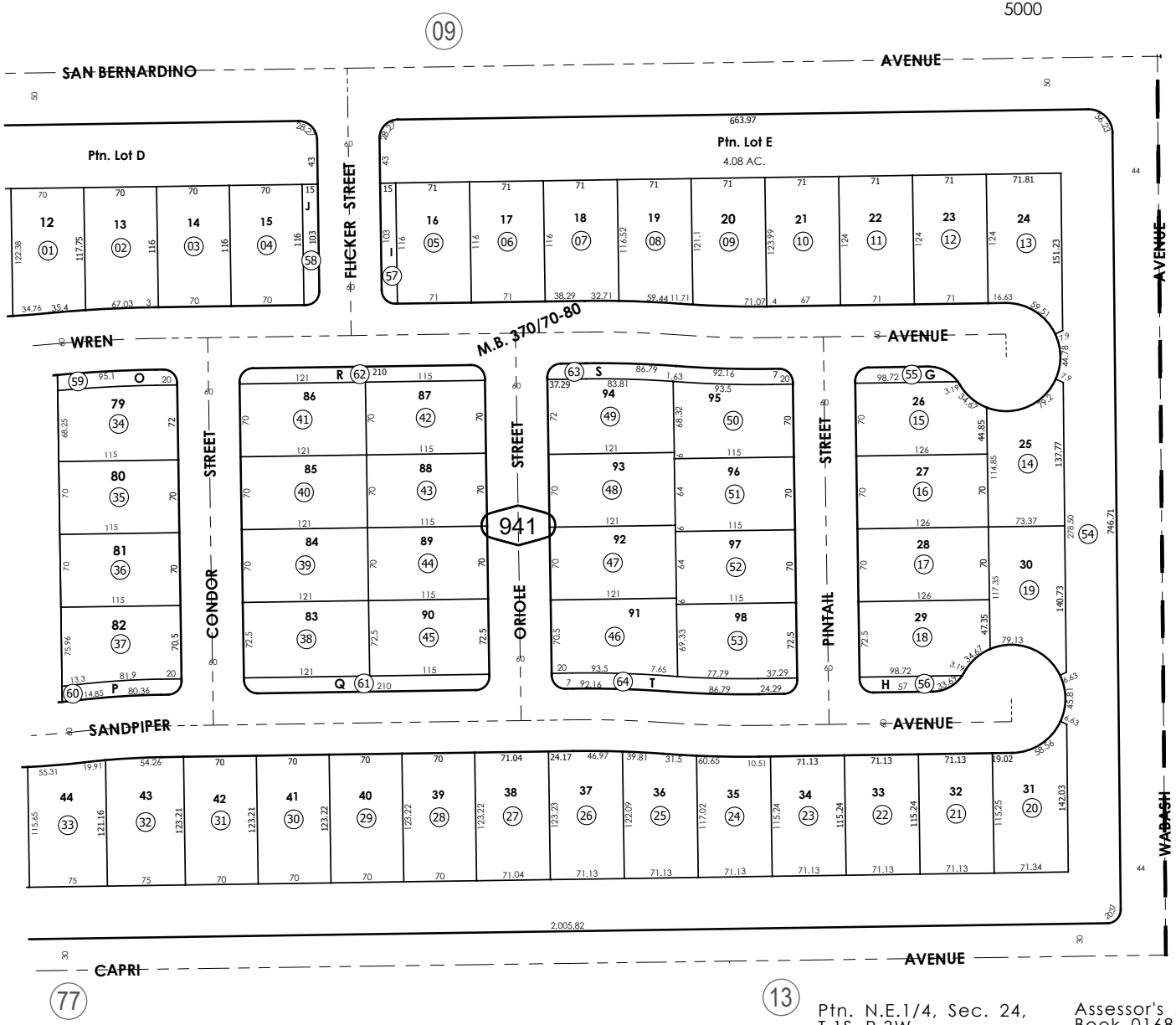
March 2026 KC Ptn. Mentone Acres No. 2, Tract No. 2153, M.B. 32/8

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

Ptn. Tract Map No. 20473, M.B. 370/70-80

City of Redlands
Tax Rate Area
5000

0168 - 94



Ptn. N.E.1/4, Sec. 24, T.1S.,R.3W.

Assessor's Map
Book 0168 Page 94
San Bernardino County

March 2026 KC

Exhibit D

Annual Special Tax Roll for Fiscal Year 2026/2027

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20528	38	0167-072-01-0000	$0.00	$0.00
20528	39	0167-072-02-0000	$0.00	$0.00
20528	40	0167-072-03-0000	$0.00	$0.00
20528	41	0167-072-04-0000	$0.00	$0.00
20528	42	0167-072-05-0000	$0.00	$0.00
20528	43	0167-072-06-0000	$0.00	$0.00
20528	44	0167-072-07-0000	$0.00	$0.00
20528	45	0167-072-08-0000	$0.00	$0.00
20528	46	0167-072-09-0000	$0.00	$0.00
20528	47	0167-072-10-0000	$0.00	$0.00
20528	48	0167-072-11-0000	$0.00	$0.00
20528	49	0167-072-12-0000	$0.00	$0.00
20528	50	0167-072-13-0000	$0.00	$0.00
20528	51	0167-072-14-0000	$0.00	$0.00
20528	52	0167-072-15-0000	$0.00	$0.00
20528	53	0167-072-16-0000	$0.00	$0.00
20528	54	0167-072-17-0000	$0.00	$0.00
20528	55	0167-072-18-0000	$0.00	$0.00
20528	56	0167-072-19-0000	$0.00	$0.00
20528	57	0167-072-20-0000	$0.00	$0.00
20528	58	0167-072-21-0000	$0.00	$0.00
20528	59	0167-072-22-0000	$0.00	$0.00
20528	60	0167-072-23-0000	$0.00	$0.00
20528	61	0167-072-24-0000	$0.00	$0.00
20528	62	0167-072-25-0000	$0.00	$0.00
20528	63	0167-072-26-0000	$0.00	$0.00
20528	64	0167-072-27-0000	$0.00	$0.00
20528	65	0167-072-28-0000	$0.00	$0.00
20528	66	0167-072-29-0000	$0.00	$0.00
20528	67	0167-072-30-0000	$0.00	$0.00
20528	68	0167-072-31-0000	$0.00	$0.00
20528	69	0167-072-32-0000	$0.00	$0.00
20528	70	0167-072-33-0000	$0.00	$0.00
20528	71	0167-072-34-0000	$0.00	$0.00
20528	72	0167-072-35-0000	$0.00	$0.00
20528	73	0167-072-36-0000	$0.00	$0.00
20528	74	0167-072-37-0000	$0.00	$0.00
20520	11	0167-492-06-0000	$2,025.82	$2,025.82
20528	76	0167-072-39-0000	$0.00	$0.00
20520	9	0167-492-04-0000	$2,299.10	$2,299.10
20520	8	0167-492-03-0000	$2,615.54	$2,615.54
20473	16	0168-941-05-0000	$2,129.52	$2,129.52

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20473	17	0168-941-06-0000	$2,950.16	$2,950.16
20473	18	0168-941-07-0000	$2,731.36	$2,731.36
20473	19	0168-941-08-0000	$2,532.26	$2,532.26
20473	20	0168-941-09-0000	$2,731.36	$2,731.36
20528	E	0167-072-47-0000	$0.00	$0.00
20528	F	0167-072-48-0000	$0.00	$0.00
20528	H	0167-072-49-0000	$0.00	$0.00
20528	I	0167-072-50-0000	$0.00	$0.00
20528	AI	0167-072-51-0000	$0.00	$0.00
20528	AJ	0167-072-52-0000	$0.00	$0.00
20528	AK	0167-072-53-0000	$0.00	$0.00
20528	AL	0167-072-54-0000	$0.00	$0.00
20528	AM	0167-072-55-0000	$0.00	$0.00
20528	AN	0167-072-56-0000	$0.00	$0.00
20528	AO	0167-072-57-0000	$0.00	$0.00
20528	AP	0167-072-58-0000	$0.00	$0.00
20528	AQ	0167-072-59-0000	$0.00	$0.00
20528	AR	0167-072-60-0000	$0.00	$0.00
20528	1	0167-073-01-0000	$0.00	$0.00
20528	2	0167-073-02-0000	$0.00	$0.00
20528	3	0167-073-03-0000	$0.00	$0.00
20528	4	0167-073-04-0000	$0.00	$0.00
20528	5	0167-073-05-0000	$0.00	$0.00
20528	6	0167-073-06-0000	$0.00	$0.00
20528	7	0167-073-07-0000	$0.00	$0.00
20528	8	0167-073-08-0000	$0.00	$0.00
20528	9	0167-073-09-0000	$0.00	$0.00
20528	10	0167-073-10-0000	$0.00	$0.00
20528	11	0167-073-11-0000	$0.00	$0.00
20528	12	0167-073-12-0000	$0.00	$0.00
20528	13	0167-073-13-0000	$0.00	$0.00
20528	14	0167-073-14-0000	$0.00	$0.00
20528	15	0167-073-15-0000	$0.00	$0.00
20528	16	0167-073-16-0000	$0.00	$0.00
20528	17	0167-073-17-0000	$0.00	$0.00
20528	18	0167-073-18-0000	$0.00	$0.00
20528	19	0167-073-19-0000	$0.00	$0.00
20528	20	0167-073-20-0000	$0.00	$0.00
20528	21	0167-073-21-0000	$0.00	$0.00
20528	22	0167-073-22-0000	$0.00	$0.00
20528	23	0167-073-23-0000	$0.00	$0.00
20528	24	0167-073-24-0000	$0.00	$0.00

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20528	25	0167-073-25-0000	$0.00	$0.00
20528	26	0167-073-26-0000	$0.00	$0.00
20528	27	0167-073-27-0000	$0.00	$0.00
20528	28	0167-073-28-0000	$0.00	$0.00
20528	29	0167-073-29-0000	$0.00	$0.00
20528	30	0167-073-30-0000	$0.00	$0.00
20528	31	0167-073-31-0000	$0.00	$0.00
20528	32	0167-073-32-0000	$0.00	$0.00
20528	33	0167-073-33-0000	$0.00	$0.00
20528	34	0167-073-34-0000	$0.00	$0.00
20528	35	0167-073-35-0000	$0.00	$0.00
20528	36	0167-073-36-0000	$0.00	$0.00
20528	37	0167-073-37-0000	$0.00	$0.00
20528	104	0167-073-38-0000	$0.00	$0.00
20528	105	0167-073-39-0000	$0.00	$0.00
20528	106	0167-073-40-0000	$0.00	$0.00
20528	107	0167-073-41-0000	$0.00	$0.00
20528	108	0167-073-42-0000	$0.00	$0.00
20528	109	0167-073-43-0000	$0.00	$0.00
20528	110	0167-073-44-0000	$0.00	$0.00
20528	111	0167-073-45-0000	$0.00	$0.00
20528	112	0167-073-46-0000	$0.00	$0.00
20528	113	0167-073-47-0000	$0.00	$0.00
20528	114	0167-073-48-0000	$0.00	$0.00
20528	115	0167-073-49-0000	$0.00	$0.00
20528	116	0167-073-50-0000	$0.00	$0.00
20528	117	0167-073-51-0000	$0.00	$0.00
20528	A	0167-073-52-0000	$0.00	$0.00
20528	B	0167-073-53-0000	$0.00	$0.00
20528	C	0167-073-54-0000	$0.00	$0.00
20528	D	0167-073-55-0000	$0.00	$0.00
20528	AA	0167-073-56-0000	$0.00	$0.00
20528	AB	0167-073-57-0000	$0.00	$0.00
20528	AC	0167-073-58-0000	$0.00	$0.00
20528	AD	0167-073-59-0000	$0.00	$0.00
20528	AE	0167-073-60-0000	$0.00	$0.00
20528	AF	0167-073-61-0000	$0.00	$0.00
20528	AG	0167-073-62-0000	$0.00	$0.00
20528	AH	0167-073-63-0000	$0.00	$0.00
20528	AX	0167-073-64-0000	$0.00	$0.00
20528	AY	0167-073-65-0000	$0.00	$0.00
20528	AZ	0167-073-66-0000	$0.00	$0.00

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20528	84	0167-074-01-0000	$0.00	$0.00
20528	85	0167-074-02-0000	$0.00	$0.00
20473	87	0168-941-42-0000	$2,731.36	$2,731.36
20473	88	0168-941-43-0000	$2,950.16	$2,950.16
20473	89	0168-941-44-0000	$2,731.36	$2,731.36
20473	90	0168-941-45-0000	$2,950.16	$2,950.16
20473	91	0168-941-46-0000	$2,129.52	$2,129.52
20473	92	0168-941-47-0000	$2,950.16	$2,950.16
20473	93	0168-941-48-0000	$2,731.36	$2,731.36
20473	94	0168-941-49-0000	$2,532.26	$2,532.26
20473	35	0168-941-24-0000	$2,950.16	$2,950.16
20473	36	0168-941-25-0000	$2,731.36	$2,731.36
20473	37	0168-941-26-0000	$2,129.52	$2,129.52
20473	38	0168-941-27-0000	$2,731.36	$2,731.36
20473	39	0168-941-28-0000	$2,532.26	$2,532.26
20520	12	0167-492-07-0000	$2,615.54	$2,615.54
20528	100	0167-074-17-0000	$0.00	$0.00
20528	101	0167-074-18-0000	$0.00	$0.00
20528	102	0167-074-19-0000	$0.00	$0.00
20528	103	0167-074-20-0000	$0.00	$0.00
20528	G	0167-074-21-0000	$0.00	$0.00
20528	AS	0167-074-22-0000	$0.00	$0.00
20528	AT	0167-074-23-0000	$0.00	$0.00
20528	AU	0167-074-24-0000	$0.00	$0.00
20528	AV	0167-074-25-0000	$0.00	$0.00
20528	AW	0167-074-26-0000	$0.00	$0.00
20520	1	0167-422-49-0000	$0.00	$0.00
20520	2	0167-422-50-0000	$0.00	$0.00
20520	3	0167-422-51-0000	$0.00	$0.00
20520	4	0167-422-52-0000	$0.00	$0.00
20520	5	0167-422-53-0000	$0.00	$0.00
20520	B	0167-422-54-0000	$0.00	$0.00
20520	C	0167-422-55-0000	$0.00	$0.00
20520	6	0167-492-01-0000	$0.00	$0.00
20520	7	0167-492-02-0000	$0.00	$0.00
20520	20	0167-492-15-0000	$2,025.82	$2,025.82
20520	21	0167-492-16-0000	$2,299.10	$2,299.10
20520	10	0167-492-05-0000	$0.00	$0.00
20520	13	0167-492-08-0000	$2,299.10	$2,299.10
20520	14	0167-492-09-0000	$2,615.54	$2,615.54
20520	18	0167-492-13-0000	$2,299.10	$2,299.10
20520	19	0167-492-14-0000	$2,615.54	$2,615.54

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20520	15	0167-492-10-0000	$2,025.82	$2,025.82
20520	16	0167-492-11-0000	$2,299.10	$2,299.10
20520	17	0167-492-12-0000	$2,025.82	$2,025.82
20520	26	0167-492-21-0000	$2,615.54	$2,615.54
20520	28	0167-492-23-0000	$2,025.82	$2,025.82
20520	29	0167-492-24-0000	$2,615.54	$2,615.54
20520	34	0167-492-29-0000	$2,615.54	$2,615.54
20520	22	0167-492-17-0000	$0.00	$0.00
20520	23	0167-492-18-0000	$0.00	$0.00
20520	24	0167-492-19-0000	$0.00	$0.00
20520	25	0167-492-20-0000	$0.00	$0.00
20520	35	0167-492-30-0000	$2,299.10	$2,299.10
20520	27	0167-492-22-0000	$2,299.10	$2,299.10
20473	21	0168-941-10-0000	$2,950.16	$2,950.16
20473	22	0168-941-11-0000	$2,532.26	$2,532.26
20520	30	0167-492-25-0000	$0.00	$0.00
20520	31	0167-492-26-0000	$0.00	$0.00
20520	32	0167-492-27-0000	$0.00	$0.00
20520	33	0167-492-28-0000	$0.00	$0.00
20473	23	0168-941-12-0000	$2,950.16	$2,950.16
20473	24	0168-941-13-0000	$2,129.52	$2,129.52
20520	A	0167-492-31-0000	$0.00	$0.00
20520	D	0167-492-32-0000	$0.00	$0.00
20520	E	0167-492-33-0000	$0.00	$0.00
20520	F	0167-492-34-0000	$0.00	$0.00
20520	G	0167-492-35-0000	$0.00	$0.00
N/A	9	0168-291-02-0000	$0.00	$0.00
20473	1	0168-931-01-0000	$2,950.16	$2,950.16
20473	2	0168-931-02-0000	$2,731.36	$2,731.36
20473	3	0168-931-03-0000	$2,532.26	$2,532.26
20473	4	0168-931-04-0000	$0.00	$0.00
20473	5	0168-931-05-0000	$0.00	$0.00
20473	6	0168-931-06-0000	$0.00	$0.00
20473	7	0168-931-07-0000	$0.00	$0.00
20473	8	0168-931-08-0000	$0.00	$0.00
20473	9	0168-931-09-0000	$0.00	$0.00
20473	10	0168-931-10-0000	$0.00	$0.00
20473	11	0168-931-11-0000	$0.00	$0.00
20473	45	0168-931-12-0000	$0.00	$0.00
20473	46	0168-931-13-0000	$0.00	$0.00
20473	47	0168-931-14-0000	$0.00	$0.00
20473	48	0168-931-15-0000	$0.00	$0.00

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20473	49	0168-931-16-0000	$0.00	$0.00
20473	50	0168-931-17-0000	$0.00	$0.00
20473	51	0168-931-18-0000	$0.00	$0.00
20473	52	0168-931-19-0000	$0.00	$0.00
20473	53	0168-931-20-0000	$0.00	$0.00
20473	54	0168-931-21-0000	$0.00	$0.00
20473	55	0168-931-22-0000	$0.00	$0.00
20473	56	0168-931-23-0000	$0.00	$0.00
20473	57	0168-931-24-0000	$0.00	$0.00
20473	58	0168-931-25-0000	$0.00	$0.00
20473	59	0168-931-26-0000	$0.00	$0.00
20473	60	0168-931-27-0000	$0.00	$0.00
20473	61	0168-931-28-0000	$0.00	$0.00
20473	62	0168-931-29-0000	$0.00	$0.00
20473	63	0168-931-30-0000	$0.00	$0.00
20473	64	0168-931-31-0000	$0.00	$0.00
20473	65	0168-931-32-0000	$0.00	$0.00
20473	66	0168-931-33-0000	$0.00	$0.00
20473	67	0168-931-34-0000	$0.00	$0.00
20473	68	0168-931-35-0000	$0.00	$0.00
20473	69	0168-931-36-0000	$0.00	$0.00
20473	70	0168-931-37-0000	$0.00	$0.00
20473	71	0168-931-38-0000	$0.00	$0.00
20473	72	0168-931-39-0000	$0.00	$0.00
20473	73	0168-931-40-0000	$0.00	$0.00
20473	74	0168-931-41-0000	$0.00	$0.00
20473	75	0168-931-42-0000	$0.00	$0.00
20473	76	0168-931-43-0000	$0.00	$0.00
20473	77	0168-931-44-0000	$0.00	$0.00
20473	78	0168-931-45-0000	$0.00	$0.00
20473	A	0168-931-46-0000	$0.00	$0.00
20473	B	0168-931-47-0000	$0.00	$0.00
20473	C	0168-931-48-0000	$0.00	$0.00
20473	D	0168-931-49-0000	$0.00	$0.00
20473	F	0168-931-50-0000	$0.00	$0.00
20473	K	0168-931-51-0000	$0.00	$0.00
20473	L	0168-931-52-0000	$0.00	$0.00
20473	M	0168-931-53-0000	$0.00	$0.00
20473	N	0168-931-54-0000	$0.00	$0.00
20473	12	0168-941-01-0000	$0.00	$0.00
20473	13	0168-941-02-0000	$0.00	$0.00
20473	14	0168-941-03-0000	$0.00	$0.00

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20473	15	0168-941-04-0000	$0.00	$0.00
20473	25	0168-941-14-0000	$2,731.36	$2,731.36
20528	86	0167-074-03-0000	$1,109.04	$1,109.04
20528	87	0167-074-04-0000	$1,608.68	$1,608.68
20528	88	0167-074-05-0000	$1,374.00	$1,374.00
20528	89	0167-074-06-0000	$1,274.84	$1,274.84
20528	90	0167-074-07-0000	$1,109.04	$1,109.04
20528	91	0167-074-08-0000	$1,608.68	$1,608.68
20528	78	0167-072-41-0000	$1,608.68	$1,608.68
20528	79	0167-072-42-0000	$1,274.84	$1,274.84
20528	80	0167-072-43-0000	$1,109.04	$1,109.04
20528	81	0167-072-44-0000	$1,374.00	$1,374.00
20528	82	0167-072-45-0000	$1,274.84	$1,274.84
20528	83	0167-072-46-0000	$1,608.68	$1,608.68
20528	92	0167-074-09-0000	$1,374.00	$1,374.00
20473	30	0168-941-19-0000	$0.00	$0.00
20473	31	0168-941-20-0000	$0.00	$0.00
20473	32	0168-941-21-0000	$0.00	$0.00
20473	33	0168-941-22-0000	$0.00	$0.00
20473	34	0168-941-23-0000	$0.00	$0.00
20528	93	0167-074-10-0000	$1,274.84	$1,274.84
20528	94	0167-074-11-0000	$1,109.04	$1,109.04
20528	95	0167-074-12-0000	$1,608.68	$1,608.68
20528	75	0167-072-38-0000	$1,274.84	$1,274.84
20528	77	0167-072-40-0000	$1,374.00	$1,374.00
20473	40	0168-941-29-0000	$0.00	$0.00
20473	41	0168-941-30-0000	$0.00	$0.00
20473	42	0168-941-31-0000	$0.00	$0.00
20473	43	0168-941-32-0000	$0.00	$0.00
20473	44	0168-941-33-0000	$0.00	$0.00
20473	79	0168-941-34-0000	$0.00	$0.00
20473	80	0168-941-35-0000	$0.00	$0.00
20473	81	0168-941-36-0000	$0.00	$0.00
20473	82	0168-941-37-0000	$0.00	$0.00
20473	83	0168-941-38-0000	$0.00	$0.00
20473	84	0168-941-39-0000	$0.00	$0.00
20473	85	0168-941-40-0000	$0.00	$0.00
20473	86	0168-941-41-0000	$0.00	$0.00
20528	96	0167-074-13-0000	$1,374.00	$1,374.00
20528	97	0167-074-14-0000	$1,274.84	$1,274.84
20528	98	0167-074-15-0000	$1,109.04	$1,109.04
20528	99	0167-074-16-0000	$1,608.68	$1,608.68

Redlands Unified School District
Community Facilities District No. 2024-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
20473	26	0168-941-15-0000	$2,950.16	$2,950.16
20473	27	0168-941-16-0000	$2,129.52	$2,129.52
20473	28	0168-941-17-0000	$2,950.16	$2,950.16
20473	29	0168-941-18-0000	$2,950.16	$2,950.16
20473	95	0168-941-50-0000	$2,532.26	$2,532.26
20473	96	0168-941-51-0000	$2,950.16	$2,950.16
20473	97	0168-941-52-0000	$2,950.16	$2,950.16
20473	98	0168-941-53-0000	$2,129.52	$2,129.52
20473	E	0168-941-54-0000	$0.00	$0.00
20473	G	0168-941-55-0000	$0.00	$0.00
20473	H	0168-941-56-0000	$0.00	$0.00
20473	I	0168-941-57-0000	$0.00	$0.00
20473	J	0168-941-58-0000	$0.00	$0.00
20473	O	0168-941-59-0000	$0.00	$0.00
20473	P	0168-941-60-0000	$0.00	$0.00
20473	Q	0168-941-61-0000	$0.00	$0.00
20473	R	0168-941-62-0000	$0.00	$0.00
20473	S	0168-941-63-0000	$0.00	$0.00
20473	T	0168-941-64-0000	$0.00	$0.00

Total Parcels	**313**
Total Taxable Parcels	**75**
Total Maximum Annual Special Tax	**$165,152.90**
Total Assigned Special Tax	**$165,152.90**