

EXHIBIT "A"

RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 3 (EASTVALE AREA) OF JURUPA COMMUNITY SERVICES DISTRICT

A special tax (the "Special Tax") (defined below) shall be applicable to each Parcel (defined below) located in Community Facilities District No. 3 (Eastvale Area) of Jurupa Community Services District (hereinafter "CFD No. 3"). The amount of Special Tax to be levied on a Parcel in any Fiscal Year (defined below) shall be determined by the Board of Directors of Jurupa Community Services District (hereinafter the "District") acting in its capacity as the legislative body of CFD No. 3 (hereinafter the "Board of Directors"), as provided in Sections B, C, and D below (as defined below). All of the Taxable Property in CFD No. 3 shall be taxed for the purposes, to the extent and in the manner, herein provided.

A. DEFINITIONS

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, (commencing with Section 53311), Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means all ordinary and necessary costs and expenses of the District in administering CFD No. 3, as allowed by the Act, including, without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax and payment of debt service on the outstanding bonds of CFD No. 3, any litigation involving CFD No. 3, continuing disclosure undertakings of the District as imposed by applicable laws and regulations, communication with bondholders and normal administrative expenses (including any District overhead and salaries).

"Administrator" means the General Manager of the District, or his or her designee.

"Alternative Special Tax Rate" means an amount that only applies to Developed Property classified as Residential Property equal to \$2,130 per Parcel for Improvement Area No. 1 and \$2,198 per Parcel for Improvement Area No. 2 or an amount determined pursuant to Section I, if applicable.

"Assessor's Parcel Map" means an official map of the Assessor of the County of Riverside designating parcels by Assessor's Parcel number.

"Board of Directors" means the Board of Directors of the District.

"CFD No. 3" means Community Facilities District No. 3 (Eastvale Area) of the District.

"Church Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is levied, has been developed or has been approved by the County for development for use as a church sanctuary, synagogue or other such place of worship, which may or may not include associated buildings which are to be used for religious educational purposes, and which is exempt from taxation pursuant to Section 214 of the Revenue and Taxation Code of the State of California.

"County" means the County of Riverside, California.

"Debt Service and Facilities Special Tax Requirement" means for Improvement Area No. 1 or Improvement Area No. 2 the amount required in any Fiscal Year after taking into consideration available funds pursuant to the bond indenture: (1) to pay principal of and interest on all outstanding bonds of CFD No. 3 the debt service on which is payable from Special Taxes levied only on Parcels of Taxable Property in Improvement Area No. 1 or Improvement Area No. 2, (2) to pay Administrative Expenses attributable to such bonds and the levy and collection of the Special Taxes, (3) to pay costs of credit enhancement for such bonds and any amount required to be rebated to the United States with respect to such bonds, (4) to replenish the reserve fund for such bonds, and (5) to provide any amounts which the Board of Directors determines are necessary to pay the costs of the provision, construction and acquisition of the Facilities and/or to accumulate funds therefor.

"Developed Property" means, for each Fiscal Year, (i) for purposes of the levy of Special Taxes to satisfy the Debt Service and Facilities Special Tax Requirement, all Parcels of Residential Property and Non-Residential Property for which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, a building permit has been issued which allows residential dwelling units or non-residential buildings to be constructed, or (ii) for purposes of the levy of Special Taxes to satisfy the O & M Special Tax Requirement, all Parcels for which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, there has been recorded in the official records of the County a subdivision map, parcel map, lot line adjustment or any other similar map which subdivides (or creates) such Parcels so that building permits can be issued for construction of one or more residential dwelling units or non-residential buildings thereon.

"District" means Jurupa Community Services District.

"Facilities" means for Improvement Area No. 1 or Improvement Area No. 2: (a) water system facilities, including capacity in existing facilities, and sewer system facilities, including capacity in existing facilities and sewage treatment and disposal capacity, of the District, (b) public school facilities of the Corona-Norco Unified School District, (c) Parks and Park Improvements, and (d) any other improvements or facilities designated by the District, with an estimated useful life of five years or longer, which are eligible for financing under the Act.

"Financial Advisor" means a person or firm that has expertise in providing financial advisory services to public agencies in connection with the issuance of bonds.

"Fiscal Year" means the period from and including July 1 of any year to and including the following June 30.

"Improvement Area No. 1" means Improvement Area No. 1 of CFD No. 3 as shown on the map of the boundaries thereof.

"Improvement Area No. 2" means Improvement Area No. 2 of CFD No. 3 as shown on the map of the boundaries thereof.

"Landscape" means landscape, including turf, trees, shrubs, bushes, and other cultivated vegetation which is planted and growing in, associated irrigation system facilities which are located in, and hardscape which is located in publicly owned street rights-of-way, parkways and open-space areas.

"Land Use Regulations" means the General Plan, Community Plan, Zoning Ordinance, any Specific Plan, and any other applicable land use regulations of the County of Riverside.

"Maximum Special Tax for Debt Service and Facilities" means for Improvement Area No. 1 or Improvement Area No. 2 the maximum amount of Special Tax, determined pursuant to Section C below, that can be levied by the Board of Directors in any Fiscal Year on a Parcel of Taxable Property to satisfy the Debt Service and Facilities Special Tax Requirement for Improvement Area No. 1 or Improvement Area No. 2.

"Maximum Special Tax for O & M" means for Improvement Area No. 1 or Improvement Area No. 2 the maximum amount of Special Tax, determined pursuant to Section C below, that can be levied by the Board of Directors in any Fiscal Year on a Parcel of Taxable Property to satisfy the O & M Special Tax Requirement. The Maximum Special Tax for O & M shall be increased on July 1, 2003 and on July 1 of each subsequent year by an amount equal to two percent (2%) of the amount of the Maximum Special Tax for the preceding Fiscal Year.

"Net Acre" means the land area of a Parcel as shown on an Assessor's Parcel Map, or if the land area of a Parcel is not shown on such a map, the land area shown on the applicable recorded final map, recorded parcel map or other recorded parcel map.

"Non-Residential Property" means all Parcels of Developed Property for which a building permit has been issued for purposes of constructing a non-residential building or upon which such a building has been constructed.

"O & M Special Tax Requirement" means for Improvement Area No. 1 or Improvement Area No. 2 the amount, after taking into consideration available funds, required in any Fiscal Year to pay: (1) costs related to the ongoing Operation and Maintenance and (2) Administrative Expenses attributable to said ongoing Operation and Maintenance, as determined by the District.

"Operation and Maintenance" means the operation and maintenance of Parks and Park Improvements and Landscape.

"Parcel" means a lot or parcel, any portion of which lies within the boundaries of CFD No. 3 or Improvement Area No. 1 or Improvement Area No. 2, and which is shown on the then current applicable Assessor's Parcel Map(s) with an assigned parcel number.

"Park and Open Space Property" means all property which as of March 1 of the Fiscal Year preceding the Fiscal Year for which the Special Tax is being levied, has been developed or has been approved by the County for development for active park or open space uses, conveyed to and controlled by a public agency, as specified in the Land Use Regulations.

"Parks and Park Improvement" means parks and park and recreation improvements which are to be developed, constructed and installed within and in the area of CFD No. 3 and which will be owned and operated by the District for the benefit of the residents of CFD No. 3.

"Property Owners' Association Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, has been conveyed, dedicated or irrevocably offered for dedication to a property owners' association for recreational or open-space use, as specified in the Land Use Regulations.

"Public School Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, has been conveyed, dedicated, or irrevocably offered for dedication or leased for a term of (10) years or more to a public agency for the purpose of providing public school facilities, as specified in the Land Use Regulations, and which is exempt from general ad valorem taxation.

"Residential Property" means all Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units or upon which a residential dwelling unit has been constructed.

"Residential Floor Area" means all of the square footage of living area of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio or similar area, on a Parcel. The determination of Residential Floor Area shall be made by reference to building permit(s) for the Parcel.

"Special Tax(es)" means the Special Tax to be levied, in each Fiscal Year, on each Parcel of Taxable Property in Improvement Area No. 1 or Improvement Area No. 2, pursuant to Sections B, C, and D below, to fund both the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement.

"Table 1" means Table 1 contained in Section C below and applicable to Improvement Area No. 1.

"Table 2" means Table 2 contained in Section C below and applicable to Improvement Area No. 2.

"Taxable Property" means all Parcels in CFD No. 3 which are not exempt from the levy of Special Taxes pursuant to the Act or Section E below.

"Undeveloped Property" means all Parcels of Taxable Property, which are not categorized as Developed Property.

B. ASSIGNMENT TO DEVELOPMENT CATEGORIES AND RESIDENTIAL SIZE CLASSIFICATIONS

For each Fiscal Year (commencing with Fiscal Year 2002-03), each Parcel of Taxable Property in Improvement Area No. 1 and Improvement Area No. 2 shall be categorized as either Developed Property or Undeveloped Property. Parcels of Developed Property shall further be categorized as Residential Property or Non-Residential Property. Parcels of Residential Property in Improvement Area No. 1 and Improvement Area No. 2 shall be assigned to a residential size classification set forth in Table 1 or Table 2, respectively, based on the Residential Floor Area of the residential structure on or to be constructed on the Parcel.

Determinations of the appropriate development category for each Parcel and the residential size classification for each Parcel of Residential Property shall be made by the Administrator, and shall be based upon a review of the Land Use Regulations applicable to each Parcel.

All Parcels of Taxable Property shall be subject to the levy of the Special Tax based on the Maximum Special Tax for Debt Service and Facilities and the Maximum Special Tax for O & M and in accordance with the method of apportionment as set forth in Sections C and D below.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for Debt Service and Facilities for a Parcel of Developed Property in Improvement Area No. 1 categorized as Residential Property shall be the greater of: (i) the applicable amount set forth in Table 1 or (ii) the Alternative Special Tax Rate, and for a Parcel of Developed Property in Improvement Area No. 1 categorized as Non-Residential Property shall be the amount determined by multiplying the Net Acreage of the Parcel by the amount set forth in Table 1. The Maximum Special Tax for Debt Service and Facilities for a Parcel of Undeveloped Property in Improvement Area No. 1 shall be the amount determined by multiplying the Net Acreage of the Parcel by \$13,796 per Net Acre.

Table 1

Special Tax Amounts for Developed Property
Improvement Area No. 1

Land Use Classification	Special Tax for Debt Service and Facilities	Maximum Special Tax for O & M (Fiscal Yr. 2002-03)
Residential Size:		
Less than 1,951 SF	\$1,868 per Parcel	\$310 per Parcel
1,951 SF to 2,100 SF	\$1,906 per Parcel	\$310 per Parcel
2,101 SF to 2,250 SF	\$1,916 per Parcel	\$310 per Parcel
2,251 SF to 2,400 SF	\$1,994 per Parcel	\$310 per Parcel
2,401 SF to 2,650 SF	\$2,100 per Parcel	\$310 per Parcel
2,651 SF to 2,900 SF	\$2,197 per Parcel	\$310 per Parcel
2,901 SF to 3,150 SF	\$2,294 per Parcel	\$310 per Parcel
Over 3,150 SF	\$2,391 per Parcel	\$310 per Parcel
Non-Residential Property	\$13,796 per Net Acre	\$1,807 per Net Acre

The Maximum Special Tax for Debt Service and Facilities for a Parcel of Developed Property in Improvement Area No. 2 categorized as Residential Property shall be the greater of: (i) the applicable amount set forth in Table 2 or (ii) the Alternative Special Tax Rate, and for a Parcel of Developed Property in Improvement Area No. 2 categorized as Non-Residential Property shall be the amount determined by multiplying the Net Acreage of the Parcel by the amount set forth in Table 2. The Maximum Special Tax for Debt Service and Facilities for a Parcel of Undeveloped Property in Improvement Area No. 2 shall be the amount determined by multiplying the Net Acreage of the Parcel by \$14,569 per Net Acre.

Table 2

Special Tax Amounts for Developed Property
Improvement Area No. 2

Land Use Classification	Special Tax for Debt Service and Facilities	Maximum Special Tax for O & M (Fiscal Yr. 2002-03)
Residential Size:		
Less than 1,951 SF	\$1,916 per Parcel	\$310 per Parcel
1,951 SF to 2,100 SF	\$1,955 per Parcel	\$310 per Parcel
2,101 SF to 2,250 SF	\$1,965 per Parcel	\$310 per Parcel
2,251 SF to 2,400 SF	\$2,042 per Parcel	\$310 per Parcel
2,401 SF to 2,650 SF	\$2,149 per Parcel	\$310 per Parcel
2,651 SF to 2,900 SF	\$2,245 per Parcel	\$310 per Parcel
2,901 SF to 3,150 SF	\$2,342 per Parcel	\$310 per Parcel
Over 3,150 SF	\$2,439 per Parcel	\$310 per Parcel
Non-Residential Property	\$14,569 per Net Acre	\$1,849 per Net Acre

The abbreviation "SF" in Tables 1 and 2 signifies square footage and the SF numbers in Tables 1 and 2 are Residential Floor Areas of residential structures.

The Maximum Special Tax for O & M for Fiscal Year 2002-03 for all Parcels of Developed Property within Improvement Area No. 1 or Improvement Area No. 2 that are categorized as Residential Property shall be the amounts set forth in Table 1 or Table 2, respectively. The Maximum Special Tax for O & M for Fiscal Year 2002-03 for all Parcels of Developed Property within Improvement Area No. 1 and Improvement Area No. 2 that are categorized as Non-Residential Property shall be the amount determined by multiplying the Net Acreage of such Parcels by \$1,807 per Net Acre and \$1,849 per Net Acre, respectively. The Maximum Special Tax for O & M for Fiscal Year 2002-03 for all Parcels of Undeveloped Property within Improvement Area No. 1 and Improvement Area No. 2 shall be the amount determined by multiplying the Net Acreage of such Parcels by \$1,220 per Net Acre and \$1,249 per Net Acre, respectively. The Maximum Special Tax for O & M for all Parcels of Developed Property and Undeveloped Property shall be increased on July 1, 2003, and on July 1 of each subsequent year, by an amount equal to two percent (2%) of the amount of the Maximum Special Tax for O & M for the preceding Fiscal Year.

In accordance with Section 53321(d) of the Government Code of the State of California, the maximum special tax for each Parcel "used for private residential purposes," as defined therein, shall be calculated and thereby established by the date on which the Parcel is first subject to the

Special Tax. Under no circumstances will the Special Tax levied on any parcels used for private residential purposes be increased as a consequence of delinquency or default in the payment of Special Taxes by the owner of any other Parcel or Parcels by more than ten percent (10%) for any Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. Improvement Area No. 1

Starting with Fiscal Year 2002-03 and for each subsequent Fiscal Year, the Board of Directors shall determine the total amount of Special Taxes to be levied and collected in that Fiscal Year in order to satisfy the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for Improvement Area No. 1 for such Fiscal Year. The Board of Directors shall levy the Special Tax on all Parcels of Taxable Property in Improvement Area No. 1 in the following priority until it has levied the amount necessary to satisfy both the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for Improvement Area No. 1 for the Fiscal Year as follows:

(a) Debt Service and Facilities Special Tax Requirement.

First: The Special Tax shall be levied on Developed Property in equal percentages up to 100% of the applicable Special Tax amount set forth in Table 1 for each Parcel of Developed Property; and

Second: If additional funds are needed, the Special Tax shall be levied on Undeveloped Property in equal percentages up to 100% of the Maximum Special Tax for Debt Service and Facilities for each Parcel of Undeveloped Property, and

Third: If additional funds are needed, the Special Tax shall be levied on Parcels of Developed Property classified as Residential Property whose Maximum Special Tax for Debt Service and Facilities is determined by application of the Alternative Special Tax Rate in equal percentages up to 100% of such Maximum Special Tax.

No Special Tax shall be levied on Developed Property or Undeveloped Property in Improvement Area No. 1 in any Fiscal Year to pay the Debt Service and Facilities Special Tax Requirement for Improvement Area No. 2. No Special Tax shall be levied on Undeveloped Property in Improvement Area No. 1 in any Fiscal Year to provide any amounts which the Board of Directors determines are necessary to pay the costs of the provision, construction and acquisition of the Facilities and/or to accumulate funds therefor, as described in Clause (5) of the definition of Debt Service and Facilities Special Tax Requirement.

(b) O & M Special Tax Requirement.

First: The Special Tax shall be levied on Developed Property in equal percentages up to 100% of the Maximum Special Tax for O & M for each Parcel of Developed Property; and

Second: If additional funds are needed, the Special Tax shall be levied on Undeveloped Property in equal percentages up to 100% of the Maximum Special Tax for O & M for each Parcel of Undeveloped Property.

2. Improvement Area No. 2

Starting with Fiscal Year 2002-03 and for each subsequent Fiscal Year, the Board of Directors shall determine the total amount of Special Taxes to be levied and collected in that Fiscal Year in order to satisfy the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for Improvement Area No. 2 for such Fiscal Year. The Board of Directors shall levy the Special Tax on all Parcels of Taxable Property in Improvement Area No. 2 in the following priority until it has levied the amount necessary to satisfy both the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for Improvement Area No. 2 for the Fiscal Year as follows:

(a) Debt Service and Facilities Special Tax Requirement.

First: The Special Tax shall be levied on Developed Property in equal percentages up to 100% of the applicable Special Tax amount set forth in Table 2 for each Parcel of Developed Property; and

Second: If additional funds are needed, the Special Tax shall be levied on Undeveloped Property in equal percentages up to 100% of the Maximum Special Tax for Debt Service and Facilities for each Parcel of Undeveloped Property, and

Third: If additional funds are needed, the Special Tax shall be levied on Parcels of Developed Property classified as Residential Property whose Maximum Special Tax for Debt Service and Facilities is determined by application of the Alternative Special Tax Rate in equal percentages up to 100% of such Maximum Special Tax.

No Special Tax shall be levied on Developed Property or Undeveloped Property in Improvement Area No. 2 in any Fiscal Year to pay the Debt Service and Facilities Special Tax Requirement for Improvement Area No. 1. No Special Tax shall be levied on Undeveloped Property in Improvement Area No. 2 in any Fiscal Year to provide any amounts which the Board of Directors determines are necessary to pay the costs of the provision, construction and acquisition of the Facilities and/or to accumulate funds therefor, as described in Clause (5) of the definition of Debt Service and Facilities Special Tax Requirement.

(b) O & M Special Tax Requirement.

First: The Special Tax shall be levied on Developed Property in equal percentages up to 100% of the Maximum Special Tax for O & M for each Parcel of Developed Property; and

Second: If additional funds are needed, the Special Tax shall be levied on Undeveloped Property in equal percentages up to 100% of the Maximum Special Tax for O & M for each Parcel of Undeveloped Property.

E. EXEMPTIONS

The Special Tax related to the Debt Service and Facilities Special Tax Requirement shall not be levied on up to 32.44 Net Acres of Parcels of exempt property within Improvement Area No. 1 and on up to 15.05 Net Acres of Parcels of exempt property within Improvement Area No. 2 in the chronological order in which such property becomes any of the following:

1. Property that lies within dedications for public streets or publicly owned surface drainage channels.
2. Property Owners' Association Property.
3. Public School Property.
4. Park and Open Space Property.
5. Church Property.

Any Parcels described in the preceding paragraph that exceed 32.44 Net Acres in Improvement Area No. 1 or 15.05 Net Acres in Improvement Area No. 2 shall be classified as Taxable Property and be subject to the Special Tax as either Developed Property or Undeveloped Property as provided for in Sections B, C, and D, unless the obligation to pay the Special Taxes for such Parcels is prepaid pursuant to Section H.

The Special Tax related to the O & M Special Tax Requirement shall not be levied upon any Parcels of exempt property described in items 1 through 5 above.

F. MANNER OF COLLECTION

The Special Taxes shall be collected in the same manner and at the same time as ad valorem property taxes and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, that the District may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 3 with respect to Improvement Area No. 1 or Improvement Area No. 2.

G. DURATION OF SPECIAL TAX LEVIES

Pursuant to Section 55321(d) of the Government Code of the State of California, the tax year after which no further Special Tax shall be levied or collected with respect to any Parcel to satisfy the Debt Service and Facilities Special Tax Requirement shall be Fiscal Year 2037-38.

All Parcels of Taxable Property within CFD No. 3 shall continue to be subject to the levy and collection of the Special Tax to satisfy the O & M Special Tax Requirement as long as the District operates and maintains Parks and Park Improvements and Landscape within and for the benefit of the residents of CFD No. 3.

H. PREPAYMENT

The Board of Directors may allow property owners in Improvement Area No. 1 or Improvement Area No. 2 to prepay, in whole or in part, the obligation of Parcels to pay the Special Taxes with respect to the Debt Service and Facilities Special Tax Requirement, if it determines, based on the certificate of a Financial Advisor, that allowing such prepayment will not adversely affect its ability to levy sufficient Special Taxes in any Fiscal Year to pay the Debt Service and Facilities Special Tax Requirement for Improvement Area No. 1 or Improvement Area No. 2 or result in the maximum amount of Special Taxes which could be levied on Parcels of Taxable Property in Improvement Area No. 1 or Improvement Area No. 2 for any Fiscal Year, based on the Special Tax amounts for Debt Service and Facilities set forth in Table 1 or Table 2, as applicable, being less than 110 percent of maximum annual debt service on the outstanding bonds of CFD No. 3 which have been issued for Improvement Area No. 1 or Improvement Area No. 2, plus estimated annual Administrative Expenses for Improvement Area No. 1 or Improvement Area No. 2.

I. CHANGES TO TENTATIVE TRACTS

The Alternative Special Tax Rates have been established based on the land use configurations shown on the subdivision maps for Tentative Tracts Nos. 29207 and 29208, which were approved by the County on April 11, 2000.

In the event Tract No. 29208 is modified by the County, the Alternative Special Tax Rate for Improvement Area No. 1 for all Parcels of Developed Property in such tract, or the portion thereof which is modified, which are classified as Residential Property shall be determined by multiplying the total square footage of the Parcel or Parcels by \$0.3167 per square foot.

In the event Tract No. 29207 is modified by the County, the Alternative Special Tax Rate for Improvement Area No. 2 for all Parcels of Developed Property in such tract, or the portion thereof which is modified, which are classified as Residential Property shall be determined by multiplying the total square footage of the Parcel or Parcels by \$0.3345 per square foot.

**RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR
COMMUNITY FACILITIES DISTRICT NO. 4 (EASTVALE AREA) OF JURUPA
COMMUNITY SERVICES DISTRICT**

A special tax (the "Special Tax") (defined below) shall be applicable to each Parcel (defined below) located in Community Facilities District No. 4 (Eastvale Area) of Jurupa Community Services District (hereinafter "CFD No. 4"). The amount of Special Tax to be levied on a Parcel in any Fiscal Year (defined below) shall be determined by the Board of Directors of Jurupa Community Services District (hereinafter the "District") acting in its capacity as the legislative body of CFD No. 4 (hereinafter the "Board of Directors"), as provided in Sections B, C, and D below for Taxable Property (as defined below). All of the Taxable Property in CFD No. 4 shall be taxed for the purposes, to the extent and in the manner, herein provided.

A. DEFINITIONS

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, (commencing with Section 53311), Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expense" means all ordinary and necessary costs and expenses of the District in administering CFD No. 4, as allowed by the Act, which shall include, without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax and payment of debt service on the outstanding bonds of CFD No. 4, any litigation involving CFD No. 4, continuing disclosure undertakings of the District as imposed by applicable laws and regulations, communication with bondholders and normal administrative expenses (including any District overhead and salaries).

"Administrator" means the General Manager of the District, or his/her designee.

"Alternative Special Tax Rate" means an amount that only applies to Developed Property classified as Residential Property equal to \$2,066 per Parcel or the amount determined pursuant to Section I., as applicable.

"Assessor's Parcel Map" means an official map of the Assessor of the County of Riverside designating parcels by Assessor's Parcel number.

"Board of Directors" means the Board of Directors of the District.

"CFD No. 4" means Community Facilities District No. 4 (Eastvale Area) of the District.

"Church Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is levied, has been developed or has been approved by the County for development for use as a church sanctuary, synagogue or other such place of worship, which may or may not include associated buildings which are to be used for religious educational purposes, and which is exempt from taxation pursuant to Section 214 of the Revenue and Taxation Code of the State of California.

"County" means the County of Riverside, California.

"Debt Service and Facilities Special Tax Requirement" means for CFD No. 4 the amount required in any Fiscal Year after taking into consideration available funds pursuant to the bond indenture: (1) to pay principal of and interest on all outstanding bonds of CFD No. 4, (2) to pay Administrative Expenses attributable to such bonds and the levy and collection of the Special Tax, (3) to pay costs of credit enhancement for such bonds, (4) to replenish the reserve fund for such bonds, and (5) to provide any amounts which the Board of Directors determines are necessary to pay the costs of the provision, construction and acquisition of the Facilities and/or accumulate funds therefore.

"Developed Property" means, for each Fiscal Year, (i) for purposes of the levy of Special Taxes to satisfy the Debt Service and Facilities Special Tax Requirement, all Parcels of Residential Property and Non-Residential Property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, a building permit has been issued which allows residential dwelling units or non-residential buildings to be constructed, or (ii) for purposes of the levy of Special Taxes to satisfy the O & M Special Tax Requirement, all Parcels for which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, there has been recorded in the official records of the County a subdivision map, parcel map, lot line adjustment or any other similar map which subdivides (or creates) such Parcels so that building permits can be issued for construction of one or more residential dwelling units or non-residential buildings thereon.

"District" means Jurupa Community Services District.

"Facilities" means: (a) water system facilities, including capacity in existing facilities, and sewer system facilities, including capacity in existing facilities and sewage treatment and disposal capacity, of the District, (b) public school facilities of Corona-Norco Unified School District, (c) Parks and Park Improvements, and (d) any other improvements or facilities designated by the District, with an estimated useful life of five years or longer, which are eligible for financing under the Act.

"Fiscal Year" means the period from and including July 1 of any year to and including the following June 30.

"Landscape" means landscape, including turf, trees, shrubs, bushes, and other cultivated vegetation which is planted and growing in, associated irrigation system facilities which are located in, and hardscape which is located in publicly owned street rights-of-way, parkways and open-space areas.

"Land Use Regulations" means the General Plan, Community Plan, Zoning Ordinance, any Specific Plan, and any other applicable land use regulations of the County of Riverside, or any successor agency.

"Maximum Special Tax for Debt Service and Facilities" means the maximum amount of Special Tax, determined in accordance with Section C below, that can be levied by the

Board of Directors in any Fiscal Year on a Parcel of Taxable Property to satisfy the Debt Service and Facilities Special Tax Requirement.

"Maximum Special Tax for O & M" means the maximum amount of Special Tax, determined in accordance with Section C below, that can be levied by the Board of Directors in any Fiscal Year on a Parcel of Taxable Property to satisfy the O & M Special Tax Requirement. The Maximum Special Tax for O & M shall be increased on July 1, 2003 and on July 1 of each subsequent year by an amount equal to two percent (2%) of the amount of the Maximum Special Tax for the preceding Fiscal Year.

"Net Acre" means the land area of a Parcel as shown on an Assessor's Parcel Map, or if the land area of a Parcel is not shown on such map, the land area shown on the applicable final map, recorded parcel map, or other recorded County parcel map.

"Non-Residential Property" means all Parcels of Developed Property for which a building permit has been issued for purposes of constructing a non-residential building or upon which such a building has been constructed.

"O & M Special Tax Requirement" means the amount, after taking into consideration available funds, required in any Fiscal Year to pay: (1) costs related to the ongoing Operation and Maintenance and (2) Administrative Expenses attributable to said ongoing Operation and Maintenance, as determined by the District.

"Operation and Maintenance" means the operation and maintenance of Parks and Park Improvements and Landscape.

"Parcel" means a lot or parcel, any portion of which lies within the boundaries of CFD No. 4, and which is shown on the then current applicable Assessor's Parcel Map(s) with an assigned parcel number.

"Park and Open Space Property" means all property which as of March 1 of the Fiscal Year preceding the Fiscal Year for which the Special Tax is being levied, has been developed or has been approved by the County for development for active park or open space uses, conveyed to and controlled by a public agency, as specified in the Land Use Regulations.

"Parks and Park Improvement" means parks and park and recreation improvements which are to be developed, constructed and installed within and in the area of CFD No. 4 and which will be owned and operated by the District for the benefit of the residents of CFD No. 4.

"Property Owners' Association Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, has been conveyed, dedicated or irrevocably offered for dedication to a property owners' association for recreational or open-space use, as specified in the Land Use Regulations.

"Public School Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, has been conveyed, dedicated, or irrevocably

offered for dedication or leased for a term of (10) years or more to a public agency for the purpose of providing public school facilities, as specified in the Land Use Regulations, and which is exempt from general ad valorem taxation.

“Residential Property” means all Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units building or upon which a residential dwelling unit has been constructed.

“Residential Floor Area” means all of the square footage of living area of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio or similar area, on a Parcel. The determination of Residential Floor Area shall be made by reference to building permit(s) for the Parcel.

“Special Tax(es)” means the Special Tax to be levied, in each Fiscal Year, on each Parcel of Taxable Property pursuant to Sections B, C, and D below, to fund both the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement.

“Table 1” means Table 1 contained in Section C below.

“Taxable Property” means all Parcels in CFD No. 4 which are not exempt from the levy of Special Taxes pursuant to the Act or Section E below.

“Undeveloped Property” means all Parcels of Taxable Property which are not categorized as Developed Property.

B. ASSIGNMENT TO DEVELOPMENT CATEGORIES AND LAND USE CLASSIFICATIONS

For each Fiscal Year (commencing with Fiscal Year 2002-03), each Parcel of Taxable Property within CFD No. 4 shall be categorized as either Developed Property or Undeveloped Property. Parcels of Developed Property shall further be categorized as Residential Property or Non-Residential Property. Parcels of Residential Property shall be assigned to the applicable residential size classification as set forth in Table 1 based on the Residential Floor Area of the residential structure on or to be constructed on the Parcel. Determination of the appropriate development category for each Parcel and the residential size classification for each Parcel of Residential Property shall be made by the Administrator, and shall be reasonably based upon a review of the Land Use Regulations applicable to each Parcel. All Parcels of Taxable Property shall be subject to the levy of the Special Tax based on the Maximum Special Tax for Debt Service and Facilities and the Maximum Special Tax for O & M and in accordance with the method of apportionment as set forth in Sections C and D below.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for Debt Service and Facilities for a Parcel of Developed Property classified as Residential Property shall be the greater of: (i) the applicable amount set forth in Table 1, or (ii) the Alternative Special Tax Rate, and for a Parcel of Developed Property classified as Non-Residential Property shall be the amount determined by

multiplying the Net Acreage of the Parcel by the amount set forth in Table 1. The Maximum Special Tax for Debt Service and Facilities for a Parcel of Undeveloped Property shall be the amount determined by multiplying the Net Acreage of the Parcel by \$12,786 per Net Acre.

Table 1
Special Tax Amounts for Developed Property

Land Use Classification	Special Tax for Debt Service and Facilities	Maximum Special Tax for O & M (Fiscal Yr. 2002-03)
Residential Size:		
Less than or equal to 1,800 SF	\$1,610 per Parcel	\$401 per Parcel
1,801 SF to 2,200 SF	\$1,852 per Parcel	\$401 per Parcel
2,201 SF to 2,500 SF	\$1,910 per Parcel	\$401 per Parcel
2,501 SF to 2,900 SF	\$2,036 per Parcel	\$401 per Parcel
2,901 SF to 3,200 SF	\$2,142 per Parcel	\$401 per Parcel
3,201 SF to 3,400 SF	\$2,337 per Parcel	\$401 per Parcel
Over 3,400 SF	\$2,434 per Parcel	\$401 per Parcel
Non-Residential Property	\$12,786 per Net Acre	\$1,604 per Net Acre

The abbreviation "SF" in Table 1 signifies square footage and the SF numbers are Residential Floor Areas of residential structures.

The Maximum Special Tax for O & M for Fiscal Year 2002-03 for all classifications of Developed Property shall be the amounts set forth in Table 1. The Maximum Special Tax for O & M for Undeveloped Property shall be \$1,604 per Net Acre for Fiscal Year 2002-03. The Maximum Special Tax for O & M for all Parcels of Developed Property and Undeveloped Property shall be increased on July 1, 2003, and on July 1 of each subsequent year, by an amount equal to two percent (2%) of the amount of the Maximum Special Tax for O & M for the preceding Fiscal Year.

In accordance with Section 53321(d) of the Government Code of the State of California, the maximum special tax for each Parcel "used for private residential purposes," as defined therein, shall be calculated and thereby established by the date on which the Parcel is first subject to the Special Tax. Under no circumstances will the Special Tax levied on any Parcels used for private residential purposes be increased as a consequence of delinquency or default in the payment of Special Taxes by the owner of any other Parcel or Parcels by more than ten percent (10%) for any Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX TO TAXABLE PROPERTY

Starting with Fiscal Year (2002-03) and for each subsequent Fiscal Year, the Board of Directors shall determine the total amount of Special Taxes to be levied and collected in that Fiscal Year in order to satisfy the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for CFD No. 4 for such Fiscal Year. The Board of

Directors shall levy the Special Tax on all Parcels of Taxable Property in CFD No. 4 in the following priority until it has levied the amount necessary to satisfy both the Debt Service and Facilities Special Tax Requirement and the O & M Special Tax Requirement for the Fiscal Year as follows:

a) Debt Service and Facilities Special Tax Requirement.

(1) First: The Special Tax shall be levied on each Parcel of Developed Property in equal percentages up to 100% of the applicable Special Tax amount set forth in Table 1; and

(2) Second: If additional funds are needed, the Special Tax shall be levied on each Parcel of Undeveloped Property in equal percentages up to 100% of the Maximum Special Tax for Debt Service and Facilities for Undeveloped Property, and

(3) Third: If additional funds are needed, the Special Tax shall be levied on each Parcel of Developed Property classified as Residential Property whose Maximum Special Tax for Debt Service and Facilities is determined through the application of the Alternative Special Tax Rate in equal percentages from the applicable amount set forth in Table 1 up to 100% of such Maximum Special Tax.

No Special Tax shall be levied on Undeveloped Property in any Fiscal Year to provide any amounts which the Board of Directors determines are necessary to pay the costs of the provision, construction and acquisition of Facilities and/or to accumulate funds thereof, as described in Clause (5) of the definition of Debt Service and Facilities Special Tax Requirement.

b) O & M Special Tax Requirement.

(1) First: The Special Tax shall be levied on Developed Property in equal percentages up to 100% of Maximum Special Tax Rate for O & M for each Parcel of Developed Property; and

(2) Second: If additional funds are needed, the Special Tax shall be levied on Undeveloped Property in equal percentages up to 100% of Maximum Special Tax Rate O & M for each Parcel of Undeveloped Property.

E. EXEMPTIONS

The Special Tax related to the Debt Service and Facilities Special Tax Requirement shall not be levied on up to 73.55 Net Acres of Parcels of exempt property within CFD No. 4 in the chronological order in which such property becomes any of the following:

1. Property that lies within dedications for public streets or publicly owned surface drainage channels.
2. Property Owners' Association Property.
3. Public School Property.
4. Park and Open Space Property.
5. Church Property.

Any Parcels described in the preceding paragraph that exceed 73.55 Net Acres shall be classified as Taxable Property and be subject to the Special Tax as either Developed Property or Undeveloped Property as provided for in Sections B, C, and D, unless the obligation to pay the Special Taxes for such Parcels is prepaid pursuant to Section H.

The Special Tax related to the O & M Special Tax Requirement shall not be levied upon any Parcels of exempt property described in items 1 through 5 above.

F. MANNER OF COLLECTION

The Special Taxes shall be collected in the same manner and at the same time as ad valorem property taxes and shall be subject to the same penalties, and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, that the District may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 4.

G. DURATION OF SPECIAL TAX LEVIES

Pursuant to Section 55321(d) of the Government Code of the State of California, the tax year after which no further Special Tax shall be levied or collected with respect to any Parcel to satisfy the Debt Service and Facilities Special Tax Requirement shall be Fiscal Year 2039-40.

All Parcels of Taxable Property within CFD No. 4 shall continue to be subject to the levy and collection of the Special Tax to satisfy the O & M Special Tax Requirement as long as the District operates and maintains Parks and Park Improvements and Landscape within and for the benefit of the residents of CFD No. 4.

H. PREPAYMENT

As used in this Section H, the terms in quotes have the meanings given to them below:

"CFD Facilities Amount" means the amount of \$12,500,000, expressed in 2002 dollars, which shall increase on January 1, 2003 and on each January 1 thereafter, by the percentage increase in Construction Index since the preceding January 1, or such lesser amount (i) as shall be determined by the Administrator to be sufficient to provide for the construction and acquisition of all of the public facilities for CFD No. 4, or (ii) as shall be determined by the Board of Directors at the time of the adoption of a covenant that CFD No. 4 will not issue any additional bonds.

"Construction Fund" means a fund or account established by the Indenture to hold funds which are to be used to pay costs associated with the construction and acquisition of public facilities for CFD No. 4.

"Construction Index" means the Engineering News-Record Building Cost Index for the City of Los Angeles. If this index ceases to be published, the Construction Index shall be another index which is determined by the Administrator to be reasonably comparable to such index.

"Exempt Property" means property that is exempt from the levy of the Special Tax pursuant to Section E.

"Future Facilities Costs" means the amount determined by subtracting from the CFD Facilities Amount (i) the amount available in the Construction Fund to pay the costs of the construction and acquisition of public facilities and (ii) the estimated amount of income that will be earned from the investment of such available amount prior to the date upon which the prepayment is to be made.

"Indenture" means the bond indenture, fiscal agent agreement or resolution pursuant to which the bonds of CFD No. 4 are issued and which establishes a construction or improvement fund into which proceeds of the sale of the bonds are deposited to pay for the construction and acquisition of public facilities for CFD No. 4.

"Outstanding Bonds" means all previously issued bonds of CFD No. 4 which will remain outstanding after the first date following the current Fiscal Year on which interest on or interest on and principal of such bonds will be paid, excluding bonds to be redeemed on a later date with Prepayment Amounts (as defined below) for other Parcels for which the Special Tax Obligation for Debt Service and Facilities has been prepaid.

"Special Tax Obligation for Debt Service and Facilities" means the total amount of Special Taxes which could be levied on a Parcel based on the Maximum Special Tax for Debt Service and Facilities for the Parcel through the date of final maturity of the Outstanding Bonds.

1. Prepayment in Full

The Special Tax Obligation for Debt Service and Facilities may only be prepaid and permanently satisfied for a Parcel of Developed Property, a Parcel of Undeveloped Property for which a building permit has been issued, or a Parcel of Church Property, Park and Open Space Property, Property Owners' Association Property or Public School Property that is not Exempt Property. The Special Tax Obligation for Debt Service and Facilities for a Parcel may be fully prepaid and the obligation of the Parcel to pay the Special Tax permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to the Parcel at the time of prepayment. An owner of a Parcel intending to prepay the Special Tax Obligation for Debt Service and Facilities for the Parcel shall provide the Administrator with written notice of the owner's intent to prepay, and within fifteen (15) days of receipt of such notice, the Administrator shall notify such owner of the amount of a non-refundable deposit to cover the cost to be incurred by the District and CFD No. 4 in determining the Prepayment Amount for the Parcel. Within thirty (30) days of receipt of such non-refundable deposit, the Administrator shall notify the owner of the Prepayment Amount for the Parcel. Prepayment must be made not later than sixty (60) days prior to any redemption date for any bonds which will be redeemed with the Prepayment Amount.

The Prepayment Amount shall be calculated as follows (Except as provided above, capitalized terms have the meanings prescribed below.):

	Bond Redemption Amount
plus	Redemption Premium
plus	Prepaid Facilities Amount
plus	Defeasance Amount
plus	Administration Costs
less	Reserve Fund Credit
equals	Prepayment Amount

The Prepayment Amount shall be calculated, as of the proposed prepayment date, as follows:

Paragraph No.:

1. For a Parcel of Developed Property, determine the Maximum Special Tax for Debt Service and Facilities for the prepaying Parcel. For a Parcel of Undeveloped Property, determine the Maximum Special Tax for Debt Service and Facilities for the Parcel as though it was Developed Property, based on the building permit(s) issued for the Parcel. For a Parcel of Church Property, Park and Open Space Property, Property Owners' Association Property or Public School Property which is not Exempt Property, determine the Maximum Special Tax for Debt Service and Facilities for the Parcel.
2. Divide the Maximum Special Tax for Debt Service and Facilities for the Parcel, determined pursuant to paragraph 1, by the total estimated amount of the Maximum Special Taxes for Debt Service and Facilities that could be levied on all Parcels of Developed Property, including the prepaying Parcel and excluding any Parcels which have previously prepaid the Special Tax Obligation for Debt Service and Facilities.
3. Multiply the aggregate principal amount of the Outstanding Bonds by the percentage derived pursuant to paragraph 2 to determine the principal amount of the Outstanding Bonds to be redeemed with the Prepayment Amount (the "*Bond Redemption Amount*").
4. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "*Redemption Premium*").
5. Determine the Future Facilities Costs.
6. Multiply the Future Facilities Costs by the percentage derived pursuant to paragraph 2 to determine the amount of the Future Facilities Costs to be prepaid (the "*Prepaid Facilities Amount*").
7. Determine the amount needed to pay interest on the Bond Redemption Amount from the first bond interest payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

8. Determine the unpaid amount of the Special Taxes levied on the Parcel in the current Fiscal Year.
9. Estimate the earnings on the investment of the Prepayment Amount, less the Prepaid Facilities Amount and the Administration Costs (as defined below), from the date of prepayment until the redemption date for the Outstanding Bonds which will be redeemed with the Prepayment Amount (the "*Net Prepayment Amount*").
10. Add the amounts derived pursuant to paragraphs 7 and 8 and subtract the amount derived pursuant to paragraph 9 to derive the Defeasance Amount (the "*Defeasance Amount*").
11. Determine the amount which will be needed and will not be paid from a non-refundable deposit by the owner of the prepaying Parcel for paying the costs of (i) determining the Prepayment Amount, (ii) investing the Net Prepayment Amount, (iii) redeeming the Outstanding Bonds, and (iv) recording any notices to evidence the prepayment and satisfaction of the Special Tax Obligation for Debt Service and Facilities for the Parcel (the "*Administration Costs*").
12. Determine the amount of the reserve fund credit (the "*Reserve Fund Credit*") which shall be the lesser of: (a) the amount, if any, by which the "Reserve Requirement" (as defined in the Indenture) will be reduced as a result of the redemption of Outstanding Bonds with the Prepayment Amount (the "*Reduced Reserve Requirement*") or (b) the amount (which shall not be less than zero) derived by subtracting the Reduced Reserve Requirement from the amount which will be on deposit in the Reserve Fund for the Outstanding Bonds on the prepayment date.
13. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Prepaid Facilities Amount, the Defeasance Amount and the Administration Costs less the Reserve Fund Credit.
14. Upon receipt of the Prepayment Amount, the Bond Redemption Amount, the Redemption Premium, the Defeasance Amount and the Reserve Fund Credit shall be deposited into the appropriate fund established under the Indenture for the redemption of Outstanding Bonds and shall be used to redeem an aggregate principal amount of Outstanding Bonds which is equally divisible by \$5,000 and, to the extent of any portion of the sum thereof which is not so utilized, to pay interest on and principal of Outstanding Bonds. The Prepaid Facilities Amount shall be deposited into the Construction Fund. The Administration Costs shall be retained by the District and CFD No. 4 and used to pay or reimburse such costs.

Upon receipt of the Prepayment Amount for a Parcel, the Board of Directors shall cause the appropriate notice to be recorded in compliance with the Act to acknowledge that the Special Tax Obligation for Debt Service and Facilities for the Parcel has been prepaid and satisfied and to cancel the Special Tax lien securing payment of Special Taxes for the Debt Service and Facilities Special Tax Requirement.

Notwithstanding the foregoing, no prepayment shall be allowed for any Parcel unless the total amount of the Maximum Special Taxes for Debt Service and Facilities that may be levied on Taxable Property both prior to and after the proposed prepayment is and will be at least 1.1 times the amount of maximum annual debt service on all Outstanding Bonds.

2. Partial Prepayment

An owner of not less than fifteen (15) Parcels of Developed Property categorized as Residential Property may partially prepay the Special Tax Obligation for Debt Service and Facilities for all such Parcels. The owner of a Parcel of Undeveloped Property (i) for which a tentative subdivision map that will subdivide the Parcel into not less than fifteen (15) Parcels has been approved by the County, (ii) that will be categorized as Residential Property and (iii) for which a building permit has been issued, may partially prepay the Special Tax Obligation for Debt Service and Facilities for not less than fifteen (15) of such Parcels. The amount of the Partial Prepayment shall be calculated pursuant to Section H.1 as modified by the following formula:

$$PP = P_E \times F$$

These terms have the following meaning:

PP = the Partial Prepayment

P_E = the Prepayment Amount calculated according to Section H.1

F = the percentage by which the owner of the Parcels is partially prepaying the Special Tax Obligation for Debt Service and Facilities.

The owner of such Parcels who desires to partially prepay the Special Tax Obligation for Debt Service and Facilities shall notify the Administrator of (i) the owner's intent to partially prepay the Special Tax Obligation for Debt Service and Facilities and, (ii) the percentage by which the Special Tax Obligation for Debt Service and Facilities for all such Parcels will be prepaid, and within fifteen (15) days of receipt of such notice, the Administrator shall notify such owner of the amount of a non-refundable deposit determined to cover the costs to be incurred by the District and CFD No. 4 in determining the amount of the Partial Prepayment for such Parcels. Within thirty (30) days of receipt of such non-refundable deposit, the Administrator shall notify the owner of the Partial Prepayment amount applicable to each of such Parcels. A Partial Prepayment must be paid not later than sixty (60) days prior to the redemption date for any Outstanding Bonds which will be redeemed with the Partial Prepayment.

Upon receipt of a Partial Prepayment of the Special Tax Obligation for Debt Service and Facilities for any such Parcels, the Administrator shall (i) allocate the amount of the Partial Prepayment pursuant to Paragraph 14 of Section H.1 and (ii) note on the records of CFD No. 4 that there has been a Partial Prepayment of the Special Tax Obligation for Debt Service and Facilities for such Parcels and that the amount of Special Taxes which shall continue to be levied on such Parcels pursuant to Section D shall be reduced based on the percentage $(1.00 - F)$ of the remaining Special Tax Obligation for Debt Service and Facilities for such Parcels.

I. CHANGES TO TENTATIVE TRACTS NOS. 29148 AND 29533

The Alternative Special Tax Rate of CFD No. 4 has been established based on the land use configurations shown on the subdivision maps for Tentative Tract No. 29148 and Tentative Tract No. 29533 which were approved by the County on October 23, 2001 and December 5, 2000, respectively. In the event either or both of Tract Nos. 29148 and/or Tract No. 29533 are modified by the County, the Alternative Special Tax Rate for all Parcels of Developed Property which are classified as Residential Property in such tract, or the portion thereof which is modified, which are classified as Residential Property shall be determined by multiplying the total square footage of the Parcel or Parcels by \$.2935 per square foot of lot area.