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EXHIBIT "A"

RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 61 (PARADISE KNOLLS PA 5) OF JURUPA COMMUNITY SERVICES DISTRICT

A Special Tax shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District No. 61 (Paradise Knolls PA 5) of Jurupa Community Services District ("CFD No. 61"). The amount of Special Tax to be levied on a Parcel of Taxable Property in any Fiscal Year 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. 61 (hereinafter the "Board of Directors"), as provided in Sections B, C and D. All of the Taxable Property in CFD No. 61 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, Chapter 2.5 (commencing with Section 53311) 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. 61, 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. 61, any litigation involving CFD No. 61, continuing disclosure undertakings of the District as imposed by applicable laws, regulations, and/or contractual obligations, 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 with respect to Parcels of Developed Property classified as Residential Property the amount of $3,079 per Parcel or an amount determined pursuant to Section I, if applicable.

"Appraisal" a report prepared by a MAI Certified Appraiser setting forth at least the minimum market value of Residential Units within each Land Use Classification of Residential Property.

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

"Assessor's Parcel Number" means that identification number assigned to a parcel by the County Assessor of the County.

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

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"CFD No. 61" means Community Facilities District No. 61 (Paradise Knolls PA 5) of the District.

"Church Property" means all property which, as of March 1 preceding the Fiscal Year for which the Special Tax is being levied, has been developed or has been approved by the County or the City 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.

"City" means the City of Jurupa Valley, California.

"Contingency Reserve" means a reserve to be established, replenished and maintained for the District in an amount equal to ten percent (10%) of the estimated costs of providing the Services for any Fiscal Year to provide for the payment of unexpected costs which may be incurred in the Fiscal Year.

"County" means the County of Riverside, California.

"Debt Service and Facilities Special Tax Requirement" means 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. 61, (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, 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 that allows residential dwelling units or non-residential buildings to be constructed.

"District" means Jurupa Community Services District.

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

"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 and (b) any other improvements or facilities designated by the District, with an estimated useful life of five (5) 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.

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"Land Use Classification" means any of the classes listed in Table 1 under Section C below.

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

"MAI Certified Appraiser" or **"Appraiser"** means a certified appraiser and member of the Appraisal Institute who has met strict testing, standards and experience requirements.

"Maximum Special Tax for Debt Service and Facilities" means the maximum amount of Special Tax, determined pursuant to Section C 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.

"Minimum Sale Price" means the minimum price at which Residential Units of a given Land Use Classification have sold or are expected to be sold in a normal marketing environment and shall not include prices for such Residential Units that are sold at a discount to expected sales prices for the purpose of stimulating the initial sales activity with respect to such Land Use Classification.

"Net Acre or Acreage" 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 or calculated based on the applicable recorded final map, recorded parcel map or other recorded County parcel map.

"Non-Residential Property" means for purposes of the levy of Special Taxes to satisfy the Debt Service and Facilities Special Tax Requirement, all Parcels of Developed Property for which, as of March 1 proceeding the Fiscal Year for which the Special Tax is being levied, a building permit has been issued for the purpose of constructing a non-residential building or upon which such a building has been constructed.

"Parcel" means a lot or parcel which, or any portion of which, is located within the boundaries of CFD No. 61 and which is shown on the then current applicable Assessor's Parcel Map(s) with an assigned Assessor's Parcel Number.

"Park and Open Space Property" means all property that, 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 or the City for development for active park or open space uses, conveyed to and controlled by a public agency, as specified in the Land Use Regulations.

"Price Point Consultant" means any consultant or firm of such consultants selected by CFD No. 61 that (a) has substantial experience in performing price point studies for residential units within community facilities districts established under the Act or otherwise estimating or confirming pricing for residential units in such community facilities districts, (b) has recognized expertise in analyzing economic and real estate data that relates to the pricing of residential units in such community facilities districts, (c) is in fact independent and not under the control of CFD No. 61 or the District, (d) does not have any substantial interest, direct or indirect, with or in (i) CFD No.

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61, (ii) the District, (iii) any owner of real property in CFD No. 61, or (iv) any real property in CFD No. 61, and (e) is not connected with CFD No. 61 or the District as an officer or employee thereof, but who may be regularly retained to make reports to CFD No. 61 or the District.

"Price Point Study" means a price point study or a letter updating a previous price point study prepared by the Price Point Consultant pursuant to Section C herein.

"Property Owners' Association Property" means all property that, 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 that, 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 ten (10) years or more to a public agency for the purpose of providing public school facilities, as specified in the Land Use Regulations, and that is exempt from general ad valorem taxation.

"Residential Property" means for each Fiscal Year, for the purpose of the levy of Special Taxes to satisfy the Debt Service and Facilities Special Tax Requirement, all Parcels of Developed 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 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 the building permit(s) for the Parcel.

"Residential Unit" means each separate residential dwelling unit that comprises an independent facility capable of conveyance or rental, separate from adjacent residential dwelling units.

"Special Tax(es)" means the Special Tax to be levied, in each Fiscal Year, on all Parcels of Taxable Property in CFD No. 61, pursuant to Sections B, C and D, to fund the Debt Service and Facilities Special Tax Requirement.

"Table 1" means Table 1 contained in Section C.

"Taxable Property" means all Parcels that are not exempt from the levy of Special Taxes pursuant to the Act or Section E.

"Total Tax Burden" means for any Residential Unit, the annual Special Tax, together with ad valorem property taxes, special assessments, special taxes for any overlapping community facilities district, and any other taxes, fees, and charges which are levied and imposed on such Residential Unit and the real property on which it is located and collected by the County on ad valorem tax bills and which are secured by such Residential Unit and the real property on which

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it is located, assuming such Residential Unit had been completed, sold, and subject to such levies and impositions, excluding PACE Charges (or any other charge entered into voluntarily by the property owner) and service charges such as those related to sewer and trash.

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

B. ASSIGNMENT TO DEVELOPMENT CATEGORIES AND RESIDENTIAL SIZE CLASSIFICATIONS

For each Fiscal Year, commencing with the Fiscal Year that begins in the calendar year in which the Board of Directors determines that the levy of the Special Taxes shall commence, each Parcel of Taxable Property 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.

For the purpose of the levy of Special Taxes to satisfy the Debt Service and Facilities Special Tax Requirement, all Parcels of Residential Property shall be assigned to the applicable land use classification set forth in Table 1, based on the Residential Floor Area of the residential structure located 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 and the building permit(s) 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, determined as provided in Section C, and in accordance with the method of apportionment set forth in Section D.

C. MAXIMUM SPECIAL TAX

1. The Maximum Special Tax for Debt Service and Facilities for a Parcel of Developed Property 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. The Maximum Special Tax for Debt Service and Facilities for a Parcel of Developed Property 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 shall be the amount determined by multiplying the Net Acreage of the Parcel by $41,384 per Net Acre.

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Table 1
Special Tax Amounts for Debt Service and Facilities for Developed Property
CFD No. 61

Taxable Property	Land Use Classification (Residential Floor Area)	Special Tax for Debt Service and Facilities
Residential Property	Less than 1,800 SF	$3,055 per Parcel
Residential Property	1,800 SF to 2,000 SF	$3,075 per Parcel
Residential Property	Greater than or equal to 2,000 SF	$3,095 per Parcel
Non-Residential Property	N/A	$41,384 per Net Acre

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

In accordance with Section 53321(d) of the Government Code of the State of California, the Maximum Special Tax for Debt Service and Facilities 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 in any Fiscal Year on any parcel used for private residential purposes be increased as a consequence of delinquency or default in the payment of Special Taxes by the owner or owners of any other Parcel or Parcels by more than ten percent (10%) above the amount of the Special Tax that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults.

Prior to the issuance of Bonds, CFD No. 61 shall do one of the following 1) select and engage a Price Point Consultant, where the Price Point Consultant shall prepare a Price Point Study setting forth the Minimum Sale Price of Residential Units within each Land Use Classification of Residential Property or 2) select and engage a MAI Certified Appraiser, where the Appraiser shall prepare an Appraisal setting forth at least the minimum market value of Residential Units within each Land Use Classification of Residential Property. If, based upon such Price Point Study or Appraisal, the Administrator calculates that the Total Tax Burden applicable to Residential Units within one or more Land Use Classifications of Residential Property to be constructed within CFD No. 61 exceeds 2.00% of the Minimum Sale Price of such Residential Units, the Special Tax shall be reduced to the extent necessary to cause the Total Tax Burden applicable to Residential Units within such Land Use Classification(es) not to exceed 2.00% of the Minimum Sale Price of such Residential Units. Each Special Tax reduction for a Land Use Classification shall be calculated by the Administrator separately, and it shall not be required that such reduction be proportionate among Land Use Classifications.

If the Special Tax for any Land Use Classification is reduced pursuant to the preceding paragraph, the Administrator shall calculate a reduced Maximum Special Tax for Non-Residential and Undeveloped Property, as well as a reduced Alternative Special Tax for Developed Property. The

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revised Maximum Special Tax shall be equal to the Maximum Special Tax as set forth in Table 1 above, reduced by a percentage equal to the weighted average percentage reduction in the Special Tax for all Land Use Classifications of Residential Property. The weighted average percentage will be calculated by taking the sum of the products of the number of Residential Units constructed or expected to be constructed in each Land Use Classification multiplied by the percentage change in the Special Tax for each Land Use Classification (or 0 for Land Use Classifications that are not changing). This amount is then divided by the total number of Residential Units constructed or expected to be constructed and converted to a percentage. The reduced Maximum Special Tax shall be used to compute the reduced Alternative Special Tax.

The Special Tax reductions, if required pursuant to this section, shall be reflected in an amended notice of Special Tax lien, which CFD No. 61 shall cause to be recorded by executing a certificate in substantially the form attached herein as Exhibit B.

D. METHOD OF APPORTIONMENT AND LEVY OF THE SPECIAL TAX

1. Special Tax

Commencing with the Fiscal Year in which the Board of Directors determines that the levy of Special Taxes shall commence, 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 for such Fiscal Year. The Board of Directors shall levy the Special Tax on all Parcels of Taxable Property in the following priority until it has levied the amount necessary to satisfy the Debt Service and Facilities 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 all Parcels 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 all Parcels 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 all Parcels of Developed Property classified as Residential Property for which the 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 for Debt Service and Facilities.

No Special Tax shall be levied on Parcels of Undeveloped Property in CFD No. 61 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 therefore, as described in clause (5) of the definition of Debt Service and Facilities Special Tax Requirement.

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E. EXEMPTIONS

The Special Tax related to the Debt Service and Facilities Special Tax Requirement shall not be levied on up to 15.06 Net Acres of Parcels of Exempt Property 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 15.06 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 Tax for any such Parcel is prepaid pursuant to Section H.

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. 61.

G. DURATION OF SPECIAL TAX LEVIES

Pursuant to Section 53321(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 2070-71.

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 $7,641,150 expressed in FY 2024-25 dollars, which shall increase on July 1, 2025 and on each July 1 thereafter, by the percentage increase in Construction Index since the preceding July 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 facilities, or (ii) as shall be determined by the Board of Directors at the time of the adoption of a covenant that CFD No. 61 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. 61.

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"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, (ii) the amount previously disbursed from the Construction Fund, to pay the costs of the Facilities, (iii) the amount of Special Taxes previously collected that have been used or are available to pay for the costs of the Facilities, and (iv) 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. 61 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. 61.

"Outstanding Bonds" means all bonds of CFD No. 61 that have been issued and 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. 61 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

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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 given 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:

1. For a Parcel of Developed Property, determine the Maximum Special Tax for Debt Service and Facilities for the 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 at Buildout, 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"*).

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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 funds representing the Bond Redemption Amount, the Redemption Premium, and the Defeasance Amount shall be deposited into the appropriate fund established under the Indenture for the redemption of Outstanding Bonds and shall be used, along with the amount representing the Reserve Fund Credit which shall be transferred from the Reserve Fund to the appropriate account under the Indenture, 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 used to pay or reimburse such costs.

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Upon receipt of the Prepayment Amount, 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 prepaying 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 for such prepaying Parcel.

Notwithstanding the foregoing, no Prepayment shall be allowed for any Parcel in unless the total amount of the Maximum Special Taxes for Debt Service and Facilities that may be levied on Taxable Property (excluding Parcels of Property Owners' Association Property, Public School Property and Church Property that are Taxable Property), both before and after expected buildout of the property in CFD No. 61, as then approved by the County or the City, after the proposed Prepayment would be at least equal to the sum of (i) an amount equal to 110 percent of maximum annual debt service on all Outstanding Bonds, as determined by the Administrator, a financial advisor or a special tax consultant, at the option of the Administrator, plus (ii) Administrative Expenses in the amount of $40,000.

2. Partial Prepayment

An owner of not less than fifteen (15) Parcels of Developed Property classified as Residential Property in CFD No. 61 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 subdivision map has been recorded, (ii) that will be classified 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:

$$PP = ((P_E - A) \times F) + A$$

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.
A = the Administrative Costs calculated pursuant to Section H.1

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. 61 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

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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. 61 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.

Notwithstanding the foregoing, no Partial Prepayment shall be allowed for any Parcel in unless the total amount of the Maximum Special Taxes for Debt Service and Facilities that may be levied on Taxable Property (excluding Parcels of Property Owners' Association Property, Public School Property and Church Property that are Taxable Property), both before and after expected buildout of the property, as then approved by the County or the City, after the proposed Partial Prepayment would be at least equal to the sum of (i) an amount equal to 110 percent of maximum annual debt service on all Outstanding Bonds, as determined by the Administrator, a financial advisor or a special tax consultant, at the option of the Administrator, plus (ii) Administrative Expenses in the amount of $40,000.

I. CHANGES TO TENTATIVE TRACTS

The Alternative Special Tax Rate has been established based on the land use configurations shown on the subdivision map for Tentative Tract No. 38276. In the event any portion of Tentative Tract No. 38276 is modified by the County or the City, the Alternative Special Tax Rate for all Parcels of Developed Property in the modified portion of such tract which are classified as Residential Property shall be determined by (i) multiplying the total square footage of such Parcel or Parcels by $0.9501 per square foot, and (ii) by dividing the product thus obtained by the number of lots in the modified portion thereof.

J. APPEALS

Any taxpayer may file a written appeal of the Special Tax levied against his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make

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determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

Interpretations may be made by the Board by resolution for purposes of clarifying any vagueness or ambiguity as it relates to any tax class, tax rate, method of apportionment or definition applicable to this Rate and Method of Apportionment of Special Tax.

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"EXHIBIT B"

CERTIFICATE OF MODIFICATION OF SPECIAL TAX

JURUPA COMMUNITY SERVICES DISTRICT AND CFD NO. 61 CERTIFICATE

1. Pursuant to Section C of the Rate and Method of Apportionment of Special Tax for Community Facilities District No. 61 (Paradise Knolls PA 5) of Jurupa Community Services District ("CFD No. 61"), the Special Tax for Residential Property and Non-Residential Property within CFD No. 61 has been modified.

The information in Table 1 relating to the Special Tax for Developed Property within CFD No. 61, as stated in Section C.1. of the Rate and Method of Apportionment, has been modified as follows:

Table 1
Special Tax Amounts for Debt Service and Facilities
for Developed Property
CFD No. 61

Taxable Property	Land Use Classification (Residential Floor Area)	Special Tax for Debt Service and Facilities
Residential Property	Less than 1,800 SF	$_____ per Parcel
	1,800 SF to 2,000 SF	$_____ per Parcel
Residential Property	Greater than or equal to 2,000 SF	$_____ per Parcel
Non-Residential Property	N/A	$_____ per Net Acre

The information relating to the definition of Alternative Special Tax Rate within CFD No. 61, as stated in Section A of the Rate and Method of Apportionment, has been modified as follows:

"Alternative Special Tax Rate" means with respect to Parcels of Developed Property classified as Residential Property the amount of $_____ per Parcel, or an amount determined pursuant to Section I, if applicable.

The information relating to Changes to Tentative Tracts within CFD No. 61, as stated in Section I. of the Rate and Method of Apportionment, has been modified as follows:

The Alternative Special Tax Rate has been established based on the land use configurations shown on the subdivision map for Tract No. 38276. In the event any portion of either Tract is modified by the County or the City, the Alternative Special Tax Rate for all Parcels of Developed Property in the modified portion of such tract which are classified as Residential Property shall be determined by (i) multiplying the total square footage of such Parcel or Parcels by $_____ per square foot, and (ii) by dividing the product thus obtained by the number of lots in the modified portion thereof.

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1. The Special Tax may only be modified prior to the first issuance of CFD No. 61 Bonds.
2. Upon execution of this certificate by CFD No. 61, CFD No. 61 shall cause an amended notice of Special Tax lien for CFD No. 61 to be recorded reflecting the modifications set forth herein.

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CERTIFICATE OF MODIFICATION OF SPECIAL TAX

By execution hereof, the undersigned acknowledge, on behalf of the District and CFD No. 61, receipt of this certificate and modification of the Rate and Method of Apportionment of Special Tax as set forth in this certificate.

JURUPA COMMUNITY SERVICES DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 61 (PARADISE KNOLLS PA 5)

By:_____ Date:_____