1. **Description of Taxable Units.** The basic unit for taxing purposes is a single family detached house on a single lot for all lots and parcels, whether currently existing or not, allowed by the underlying zoning of the City or County. All other land uses are compared to the single family residences in determining the number of taxable units assigned.

   a. **Single Family Parcel:** The single family parcel is assigned one taxable unit.
   
   b. **Duplex/Halfplex Units:** A duplex or one halfplex dwelling unit parcel is assigned one-half (1/2) taxable unit per dwelling unit.
   
   c. **Mobile Homes:** A separate parcel on which there is a mobile home is treated as a single family unit and assigned one taxable unit.
   
   d. **Multi-Family Units:** Each multi-family unit is assigned 0.60 taxable units. This category also includes each space for mobile homes in mobile home parks or mobile home subdivisions.
   
   e. **Commercial/Industrial Property:** Developed or constructed commercial or industrial development is assigned 4 taxable units per acre. Commercial and industrial property that is not yet developed, and for which no building permits have been issued, will be assigned three (3) taxable units initially and then will be assigned four (4) taxable units after a building permit is issued.
   
   f. **Agricultural Zones/Agricultural Residential:** This is agricultural land as defined by the City or County zone classifications. This land is exempt (see below) or considered as a Single Family Parcel at a lower density if there is a residence on the property. The taxable units are assigned at the rate of one (1) taxable unit per parcel with a residence. Additional residences on the same parcel will be taxed an additional 0.60 taxable unit per residence.

2. **Maximum Tax Rates Per Taxable Unit To June 30, 1998:**

   a. **Existing Development Property:** This category includes (1) all existing properties, lots and parcels in any land use category located within the District which have received building permits on or before the date the Elk Grove Unified School District adopted the resolution January 26, 1987, authorizing the Mello-Roos election, and (2) undeveloped lots or parcels although zoned but where no requests for land use entitlements had been filed with the City or County Planning Department as of January 26, 1987. All taxable units in this category are to be taxed at one hundred percent (100%) of the existing development tax rate. Except as provided herein, the maximum tax rate will be $3.82 per taxable unit per month ($45.84 per year).

   Existing Development Property will be changed to the Future Development Category, when, as of June 30 of any year, any request for change in a land use entitlement has been filed with the City or County Planning Department.

   b. **Future Development Property:** This category is further divided into two sub-categories, Approved or Planned. Except as provided herein, the maximum tax rate will be $9.82 per taxable unit per month ($117.84 per year).
(1) Approved: This category represents all properties that have received the final discretionary approval* for a change in land use entitlement from either the City Council or County Board of Supervisors or their respective Planning Commissions after the date the Elk Grove Unified School District adopted the resolution January 26, 1987, authorizing the Mello-Roos election. All taxable units in this sub-category are to be taxed at one hundred percent (100%) of the future development tax rate.

(2) Planned: This category includes property that is proposed for development by means of applications for various land use entitlements including a tentative subdivision map. This category does not include property that is in the Approved category described above. All taxable units in this sub-category are to be taxed at forty percent (40%) of the future development tax rate.

The District recognizes that as the development process continues, property in the Future Development category will change from one use to another or from one sub-category to the other. As these changes occur, the District will maintain records and as of June 30 each year, will determine and assign the proper category and number of taxable units. It is also possible that Agricultural Lands or other property made exempt pursuant to this tax plan may be rezoned to some other use. These changes will also be reevaluated once annually on the same date.


a. Existing Development: All properties within the District which were assigned to the Existing Development category prior to June 30, 1998, shall remain in the Existing Development category at the maximum rate of $3.82 per taxable unit per month ($45.84 per year) unless changed to a Future Development category after that date. As these changes occur, the District will maintain records and as of June 30 each year will determine and assign the proper category and number of units and apply the post-June 30, 1998, tax rate set forth in Paragraph 3.d, or the post June 30, 2001, tax rate set forth in Paragraph 3.e.

b. Future Development, Approved (1/26/87 through 6/30/98): All properties within the District which were assigned to the Future Development, Approved category between January 26, 1987, and June 30, 1998, shall remain in the Future Development, Approved category at the maximum rate of $9.82 per taxable unit per month ($117.84 per year) unless changed to a different category pursuant to the provisions of this Paragraph 3 after June 30, 1998. As such changes occur, the District will maintain records and make reassignments as set forth immediately above on each subsequent June 30 and apply the post-June 30, 1998, tax rate set forth in Paragraph 3.d., or the post June 30, 2001, tax rate set forth in Paragraph 3.e.

c. Future Development, Planned (1/26/87 through 6/30/98): All properties within the District which were assigned to the Future Development, Planned category between January 26, 1987, and June 30, 1998, and remain there as of June 30, 1998, shall remain in the Future Development, Planned category at the maximum rate of forty percent (40%) of the Future Development, Approved rate of $9.82 per taxable unit per month ($117.84 per year) until changed, as follows:

---

* Final approval is defined to be the final discretionary approval by the City Council or County Board of Supervisors or their respective Planning Commissions before a building permit can be issued. On commercial and industrial property, issuance of building permits shall be deemed final approval. Should an approval be reversed prior to the issuance of a building permit, an adjustment will be made to reflect the decision as of June 30 each year.
(1) All properties within the Future Development, Planned category prior to or on June 30, 1998, which change in status to the Future Development, Approved Category on or before June 30, 1999, shall thereafter be taxed at a maximum Future Development, Approved rate of one hundred percent (100%) of $9.82 per taxable unit per month ($117.84 per year);

(2) All properties within the Future Development, Planned category prior to or on June 30, 1998, which change in status to the Future Development, Approved category after June 30, 1999, shall thereafter be taxed at a maximum Future Development, Approved rate of $15.00 per taxable unit per month ($180.00 per year), or which change in status to the Future Development, Approved category after June 30, 2001, shall thereafter be taxed at a maximum Future Development, Approved rate of $16.67 per taxable unit per month ($200.00 per year).

d. Existing and Future Approved Development Changing After June 30, 1998: Existing and Future Development, Approved which change to a different category after June 30, 1998, shall pay:

(1) If placed in a Future Development, Planned category, a maximum tax rate of forty percent (40%) of the post-June 30, 1998, Future Development, Approved tax rate of $15.00 per taxable unit per month ($180.00 per year) until changed to the Future Development, Approved category;

(2) When placed in the Future Development, Approved category, one hundred percent (100%) of the post-June 30, 1998, Future Development, Approved tax rate of $15.00 per taxable unit per month ($180.00 per year).

e. Existing and Future Approved Development Changing After June 30, 2001: Existing and Future Development, Approved which change to a different category after June 30, 2001, shall pay:

(1) If placed in a Future Development, Planned category, a maximum tax rate of forty percent (40%) of the post-June 30, 2001, Future Development, Approved tax rate of $16.67 per taxable unit per month ($200.00 per year) until changed to the Future Development, Approved category;

(2) When placed in the Future Development, Approved category, one hundred percent (100%) of the post-June 30, 2001, Future Development, Approved tax rate of $16.67 per taxable unit per month ($200.00 per year).


a. Agricultural Zoned Land: All Agricultural Zoned lands shall be exempt unless residences exist on the property. If residences exist on property with Agricultural Zoning, the lot or parcel upon which the residence is located will be charged the Agricultural Residential unit rate.

b. Public and Charitable Group-Owned land: Existing Property which is publicly owned, open space, common areas, churches, schools, and hospitals is exempt from the Special Tax whenever such property meets the exemptions from Ad Valorem property taxation and no residential dwelling units are located on such property. After June 30, 1998, property which is publicly owned by federal, state or local governments (the “Public Agencies”) as of that date and has never been previously subject to the Special Tax, and property which
is thereafter acquired by such Public Agencies as publicly owned property shall be exempt from the Special Tax so long as such property remains publicly owned or otherwise exempted by this tax plan.

c. **Senior Citizen/Disabled Exemptions:** A property owner shall have the option of applying for a Senior Citizen/Disabled Exemption which would allow the tax to be reduced by seventy percent (70%) for each exempt dwelling unit if the following conditions exist:

(1) The property owner shows evidence that the dwelling unit is occupied by a citizen who is at least 65 years of age or disabled.

(2) The applicant shows evidence of ownership of the property.

(3) The applicant must show evidence that no student age children resided in the dwelling unit during the previous 24 months.

(4) The application shall be filed annually.

(5) The exemption is allowed only for the exempted residence; all other dwelling units are subject to the tax.

(6) If the applicant is a landlord, then he or she must certify that the entire reduced tax will be reflected in the rent for the exempted dwelling unit(s) only.

5. **Definitions.**

a. **City:** The City of Sacramento or its successor entities with land use powers.

b. **County:** The County of Sacramento or its successor entities with land use powers.

c. **District, School District, or Community Facilities District:** Collectively, the Elk Grove Unified School District Community Facilities District #1.

d. **Taxable Year:** July 1 to June 30 each year.

6. **Chart.**

**ELK GROVE U.S.D.**

**PROPOSED MAXIMUM SPECIAL TAXES PER TAXABLE UNIT**

<table>
<thead>
<tr>
<th>Existing or Future Development - Approved</th>
<th>Maximum Special Taxes Based on Period During Which Parcel Status is Classified or Reclassified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Month</td>
<td>$ 3.82</td>
</tr>
<tr>
<td>Per Year</td>
<td>$ 45.94</td>
</tr>
</tbody>
</table>

**Future Development - Planned**

<table>
<thead>
<tr>
<th>Development Classified as Future Development Planned during a given period</th>
<th>40 Percent (40%) of Future Development - Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>[The exact amount is dependent on the date a taxable unit is placed in Future Development - Planned category.]</td>
<td></td>
</tr>
</tbody>
</table>