

Estimated Effective Tax Rates

City of Rialto CFD No. 2019-2 (Foothill/Spruce)

Ad Valorem Taxes ¹		Fixed Rate Levies ¹	Detached	Attached
General Purpose	1.00000%	Rialto Vector Control	\$5.62	\$5.62
San Bernadino Community College Bond	0.04070%	Rialto SLD No. 1	\$26.08	\$26.08
School Bonds	0.07710%	Rialto LLD No. 2	\$390.47	\$64.00
<u>SB Valley Municipal Water Debt Service</u>	<u>0.15250%</u>	CFD No. 2019-2 Special Tax B	<u>\$250.00</u>	<u>\$250.00</u>
Total Ad Valorem Taxes	1.27030%	Total Fixed Rate Levies	\$672.17	\$345.70

City of Rialto CFD No. 2019-2 (Foothill/Spruce) - Attached Single Family

Land Use and Special Tax Class	Unit Mix	Minimum Base Price ²	Assigned Special Tax A ²	Ad Valorem Taxes	Other Fixed Rate Levies	Total Levies	Effective Tax Rate	
							Excluding CFD	Including CFD
Attached Residential Property (≤ 1,100 sq. ft.)	-	\$291,415	\$1,291	\$3,702	\$346	\$5,339	1.3889%	1.8319%
Attached Residential Property (1,101 - 1,250 sq. ft.)	24	\$304,352	\$1,364	\$3,866	\$346	\$5,576	1.3839%	1.8321%
Attached Residential Property (1,251 - 1,400 sq. ft.)	24	\$316,330	\$1,431	\$4,018	\$346	\$5,795	1.3796%	1.8320%
Attached Residential Property (1,401 - 1,550 sq. ft.)	24	\$332,813	\$1,524	\$4,228	\$346	\$6,097	1.3742%	1.8321%
Attached Residential Property (> 1,550 sq. ft.)	46	\$336,550	\$1,545	\$4,275	\$346	\$6,166	1.3730%	1.8321%

City of Rialto CFD No. 2019-2 (Foothill/Spruce) - Detached Single Family

Land Use and Special Tax Class	Unit Mix	Minimum Base Price ²	Assigned Special Tax A ²	Ad Valorem Taxes	Other Fixed Rate Levies	Total Levies	Effective Tax Rate	
							Excluding CFD	Including CFD
Detached Residential Property (≤ 1,500 sq. ft.)	-	\$346,500	\$1,274	\$4,402	\$672	\$6,348	1.4643%	1.8320%
Detached Residential Property (1,501 - 1,650 sq. ft.)	4	\$359,100	\$1,345	\$4,562	\$672	\$6,579	1.4575%	1.8320%
Detached Residential Property (1,651 - 1,800 sq. ft.)	-	NA	\$1,394	NA	\$672	NA	NA	NA
Detached Residential Property (1,801 - 1,950 sq. ft.)	-	\$376,400	\$1,442	\$4,781	\$672	\$6,896	1.4489%	1.8320%
Detached Residential Property (1,951 - 2,100 sq. ft.)	-	\$389,000	\$1,513	\$4,941	\$672	\$7,127	1.4431%	1.8320%
Detached Residential Property (2,101 - 2,250 sq. ft.)	19	\$406,100	\$1,609	\$5,159	\$672	\$7,440	1.4358%	1.8320%
Detached Residential Property (2,251 - 2,400 sq. ft.)	18	\$412,700	\$1,646	\$5,243	\$672	\$7,561	1.4332%	1.8320%
Detached Residential Property (> 2,400 sq. ft.)	25	\$423,700	\$1,708	\$5,382	\$672	\$7,762	1.4289%	1.8321%

Land Use	Developed Special Taxes	Net Taxable Acres ³	Undeveloped/Backup Special Tax A
Undeveloped Property	\$283,005	14.79	\$28,120

1: Based on FY 2018-19 tax bills for subject property and comparable single family homes.

2: Recommended base price provided by Empire Economics. Recommended special taxes provided by Developer (less than maximum ETR in Goals & Policies).

3: Discounted by 5% to provide a margin of error.