

NOTICE OF SPECIAL TAX 2026-27 TAX YEAR

**LINCOLN UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1
COUNTY OF SAN JOAQUIN, CALIFORNIA**

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

Address

Parcel Number

THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR PURCHASING THIS PROPERTY.

- (1) This property is subject to a special tax, which is in addition to the regular property taxes on any other charges and benefit assessments on the parcel. This special tax may not be imposed on all parcels within the city or county where the property is located. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities or services that are likely to particularly benefit the property. **YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE PUBLIC FACILITIES AND SERVICES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.**
- (2) For the 2026-27 tax year, the maximum special tax which may be levied against this parcel to pay for public facilities is \$225.59 per single dwelling unit on a parcel (\$225.59 per 1/4 acre for commercial/ industrial uses, \$135.35 per dwelling unit for multi-unit complexes over four units, \$78.95 per mobile home pad in a mobile home park, \$225.59 per parcel for vacant undeveloped land not being cultivated for agricultural purposes, \$225.59 per parcel plus 157.91 per dwelling unit over two residential units on a parcel zoned for agricultural use; property zoned for agriculture which has no residences shall not be taxed). This amount may be increased 4% per year. This amount may be reduced by 50% for a qualifying senior citizen resident. The special tax will be levied each year until all of the authorized facilities are built and all special tax bonds are repaid, but in any case, not after the 2038-39 tax year.
- (3) The authorized facilities which are being paid for by the special taxes, and by the money received from the sale of bonds which are being repaid by the special taxes, are:

Design and construction of new school facilities and rehabilitation of existing facilities.
Also to be financed are necessary equipment and furniture, and appurtenances thereto.

These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.

You may obtain a copy of the Resolution of Formation which authorized creation of the Community Facilities District, and which specifies more precisely how the special tax is apportioned and how the proceeds of the tax will be used from the Lincoln Unified School District Office by calling (209) 953-8700. There may be a charge for this document, not to exceed the estimated reasonable cost of providing the document.

I (we) acknowledge that I (we) have received a copy of this Notice of Special Tax. I (we) understand that I (we) may terminate the contract to purchase or deposit receipt after receiving this notice from the owner or agent selling the property. The contract may be terminated within three (3) days if the notice was received in person or within five (5) days after it was deposited in the mail by giving written notice of that termination to the owner or agent selling the property.

Signed by:

Date Signed:

