

Tax Law Changes (Borikas Case Law) our reality

Prior legal interpretation:

“Uniform rate” applied to property class

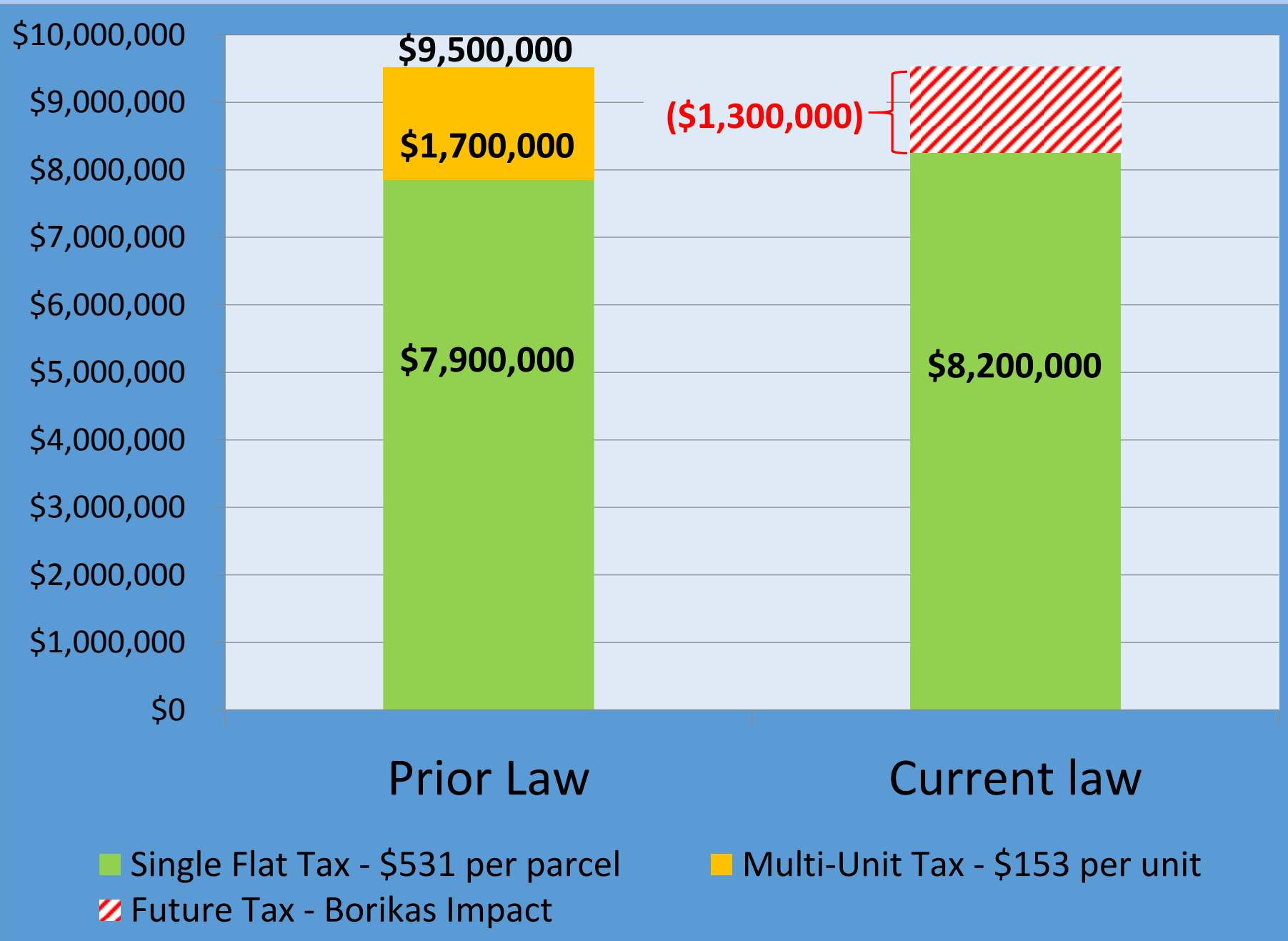
DJUSD taxes had two rates:

- Single parcel rate
- Multi-unit rate

New legal interpretation:

“Uniform rate” applied to all property as flat tax

Loss of multi-unit tax revenue of \$1.3 million for new measures at current flat tax rate



our reality