

TAX CERTIFICATE OF CITY OF LANCASTER

The undersigned, being the duly appointed and qualified City Manager of the City of Lancaster (the “City”), hereby certifies as follows:

1. This Certificate is given in connection with the delivery this date by the Antelope Valley Union High School District (the “**District**”) of its General Obligation Bonds (Dedicated Unlimited *Ad Valorem* Property Tax Bonds) 2024 Election, 2025 Series A (the “**Bonds**”), and is made pursuant to sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended to the date hereof (the “**Code**”), and the final, temporary, and proposed Treasury Regulations promulgated thereunder and applicable to the Bonds.

2. Certain proceeds of the Bonds are being applied to the construction of an aquatic center (the “**Project**”) to be jointly used by the City and the District. The Project will be owned, operated, and maintained by the City and/or the District. The City has not contracted with any person or entity to operate and/or maintain the Project or any part of it for and on behalf of the City or the District. The City does not expect to enter into any contract for the operation, maintenance or management of the Project or any part of it, other than contracts complying with the IRS private business use safe harbor set forth in Revenue Procedure 2017-13.

4. There is not, and as of the date hereof, the City does not anticipate entering into, any lease, contract, or other understanding or arrangement, with any person other than a state or local government unit, pursuant to which the City expects that the Project will be used in the trade or business of such person (including all activities of such persons who are not individuals), other than negotiated, arm’s length leases that provide for fair market value compensation and have a term of use not longer than 50 days, or other arrangements that in the aggregate do not constitute more than a de minimus amount (i.e., 10%) of private business use of the Project.

5. The City will not take any action which would cause the Bonds (or any tax-exempt bonds which directly or indirectly refinance the Bonds) to be “private activity bonds” as defined in section 141(a) of the Code.

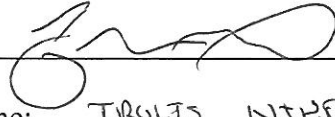
The City understands and agrees that this Certificate will be relied on by the District in the issuance of the Bonds and by Norton Rose Fulbright US LLP, Bond Counsel to the District, in rendering its opinion on the tax-exempt status of the interest on the Bonds. The City further understands and agrees that Norton Rose Fulbright US LLP will rely on material facts, estimates and expectations solely within the knowledge of the City and that Norton Rose Fulbright US LLP will not independently verify various matters.

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EXECUTED this 2nd day of June 2025.

CITY OF LANCASTER

By



Name:

TRULS NJELSA

Title:

CITY MANAGER