

RESOLUTION NO. 95-17

**RESOLUTION OF THE BOARD OF DIRECTORS OF
RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING THE COMMUNITY FACILITIES DISTRICT
NO. 1 TAX REPORT FOR FISCAL YEAR 1995-96 AND
LEVYING AND APPORTIONING THE SPECIAL TAX FOR
FISCAL YEAR 1995-96 AS PROVIDED THEREIN**

WHEREAS, the Board of Directors (the "Board") of Rancho Murieta Community Services District (the "District") has previously established Rancho Murieta Community Services District Community Facilities District No. 1 (the "CFD") pursuant to Resolution No. 90-26 (the "Resolution") duly adopted by the Board on August 28, 1990, for the purpose of providing for the financing of certain facilities in and for the District; and

WHEREAS, on September 18, 1990, the qualified electors in the CFD, by a landowner election, approved the levy of a special tax to finance such facilities; and

WHEREAS, pursuant to Resolution No. 90-31 adopted by the Board on September 19, 1990, as amended by Resolution No. 91-4 adopted by the Board on February 20, 1991, the Board authorized the issuance of \$12,925,000 principal amount of special tax bonds payable from such special tax levied and collected in accordance with the Resolution; and

WHEREAS, on July 17, 1991, the Board enacted an ordinance approving Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal Year 1991-1992 (the "1991-92 Tax Report") levying the special tax at the rates specified in the 1991-92 Tax Report and apportioning them in the manner specified in the Resolution; and

WHEREAS, Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal year 1994-1995 (the "1995-96 Tax Report") has been submitted to the Board and the Board has determined to approve the 1995-96 Tax Report; and

WHEREAS, pursuant to Section 53340 of the Government Code of the State of California, the Board is authorized to levy the special tax at the rates specified in the 1995-96 Tax Report provided that a certified copy of this resolution and a list of all parcels subject to the special tax to be levied on each such parcel under the 1995-96 Tax Report is filed with the Sacramento County Auditor on or before August 30, 1995 as specified by written consent of the Sacramento County Auditor;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF RANCHO MURIETA COMMUNITY SERVICES DISTRICT, AS FOLLOWS:

Section 1. The 1995-96 Tax Report, in the form submitted to this meeting and on file with the Board, is hereby approved and adopted. The General Manager of the District, or one or more of her designees, is hereby authorized to make changes to the 1995-96 Tax Report before it is filed with the Sacramento County Auditor as provided in Section 3 hereof and to make changes in response to appeals from taxpayers in order to correct errors in the application of the special tax to particular parcels.

Section 2. Pursuant to Section 53340 of the Government Code of the State of California, a special tax is hereby levied at the rates specified in the 1995-96 Tax Report and is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the 1995-96 Tax Report).

Section 3. A certified copy of this resolution together with a list of all

**Rancho Murieta
Community Services District**

1995/96

Special Tax Report

Community Facilities District No. 1

Prepared by

The Government Finance Group

August 9, 1995

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Background

Rancho Murieta Community Services District ("RMCS D") formed its Community Facilities District No. 1 (the "CFD") on August 28, 1990. Special tax bonds (the "Bonds") were sold to finance public facilities to benefit property within the boundaries of the CFD. The property owners within the CFD are responsible for paying an annual special tax (the "Special Tax") in order to repay the principal of, and interest on the Bonds. The Special Tax is added as a line item to the property tax bills of owners of land within the CFD and collected by the County of Sacramento (the "County"). Property owners have the option to prepay, in full, the Special Taxes for their property.

The following information summarizes the terms of the Bonds.

Total amount of bonds authorized	\$12,925,000
Total amount of bonds issued	\$12,925,000
Average Annual Debt Service Payment	\$ 1,269,859
Date of the bonds	March 1, 1991
Date of final maturity	October 1, 2015
First annual Special Tax levy	Fiscal year 1991/1992
Final annual Special Tax levy	Fiscal year 2014/2015

Facilities Financed

Proceeds from the sale of the Bonds were used to finance all or a portion of the design, construction and acquisition of the following facilities:

1. Water Transmission Pipeline
2. Water Storage Reservoir
3. Drainage Pump Station
4. Sewer Pump Station
5. Sewer Force Main
6. Expansion of Existing Wastewater Treatment Plant
7. Expansion of Existing Water Treatment Plant
8. Replacement of Cosumnes River Bridge
9. Fire Equipment
10. Alameda Drive Water Transmission Pipeline

CFD Identification

Tax Bill Direct Levy Number 0113, CFD #1 Bonds

Development Status

The CFD is comprised of six Special Tax Rate Areas totalling 315 acres south of the Cosumnes River. The original development plan included 1,214 single family residential units. FN Projects, Inc., Winncrest Homes, Inc. and N.T. Hill, Inc. are the developers in the CFD.

In November 1993, Tentative Maps were approved which designated the number of dwelling units that will be developed in each Special Tax Rate Area. Chart I below shows the original number of dwelling units projected for each Special Tax Rate Area and the number of dwelling units approved by the Tentative Maps.

Chart I

Special Tax Rate Area	Original Property Owner	Original Dwelling Units Projected	Current Number of Dwelling Units Projected
1A	FN Projects / Winncrest JV	367	373
1B	FN Projects / Winncrest JV	253	217
2	NT Hill	61	61
3	NT Hill	213	207
4	Winncrest	170	182
5	Winncrest	150	164
Total		1,214	1,204

There are 374 parcels within the CFD that will be levied a Special Tax during the 1995/96 tax year. With the exception of Special Tax Rate Area 1, there has been no subdivision of land into single family lots. Subdivision will not occur in the other Special Tax Rate Areas until Final Maps are recorded.

Bond Funds

Improvement Fund: The Improvement Fund was initially funded with \$10,152,471 to be used to pay the costs of issuing the bonds, acquiring and constructing the facilities, and 18 months of administrative expenses of the District. A portion of the initial deposit, \$258,100, was subsequently transferred to a Contingency/Holding Account to be used to cover any cost over-runs. The facilities financed from bond proceeds were completed in June 1992 without cost over-runs, and the moneys in the Improvement Fund were fully expended. In July 1993, the Improvement Fund was closed when the Contingency/Holding Account balance of \$258,100 was transferred to the Special Tax Fund and applied as a credit toward the 1993/94 Special Tax levy.

Reserve Fund: An amount of \$1,281,446 was initially deposited in the Reserve Fund to be used as a back-up source of funds to make principal and interest payments. The Reserve Fund must be maintained at its required level which is defined as the maximum annual debt service payment on the Bonds. In the event that Special Tax revenue is insufficient to pay debt service, money may be transferred from the Reserve Fund and used to pay the owners of the Bonds. The Reserve Fund would then be replenished by payment of delinquent Special Taxes or by increasing the next year's Special Tax levy. The balance in the Reserve Fund as of June 30, 1995 was \$1,295,000.00. The surplus of \$13,553.75 will be transferred to the Special Tax Fund and applied to the October 1, 1995 debt service payment to owners of the Bonds.

Special Tax Fund: The Special Tax Fund, established for the deposit of Special Tax revenue, is used to make principal and interest payments to the owners of the Bonds. Capitalized interest in amount of \$1,146,826 was initially deposited to this fund to pay the interest accruing on the Bonds for the first 13 months of the term of the Bonds. The balance in the Special Tax Fund as of June 30, 1995 was \$765,539.50 and includes interest earnings on moneys in the Special Tax Fund. On July 3, 1995 RMCS D received payment of \$371,570.46 in delinquent Special Taxes. After the transfer of the surplus moneys from the Reserve Fund and the deposit of the delinquent Special Tax receipts, the Special Tax Fund balance will be \$1,150,663.71. Of this balance, \$764,223.13 will be used to pay principal and interest to owners of the Bonds on October 1, 1995, and \$386,440.58 will be used as a credit in calculating the 1995/96 Special Tax levy.

Expense Account: Money in the Expense Account may be used to pay the costs of managing the CFD and bond issue. An amount of \$95,000 was initially deposited in this account to pay administrative expenses for 13 months. An administrative expense fee is included in the annual levy to pay the costs for the next year. Administrative expenses include the costs of calculating and levying the annual Special Tax, consultant and paying agent fees, and salaries of RMCS D staff in connection with work performed on behalf of the CFD. The balance in the Expense Account as of June 30, 1995 was \$11,589.98.

Delinquent Special Taxes

Special Taxes are included as a line item on the property owner's tax bill which is payable along with general property taxes in two installments on December 10 and April 10 .

Tax Year 1994/95

The aggregate Special Tax levy was \$856,402, with \$428,201 due on each installment date of December 10, 1994 and April 10, 1995. As of August 7, 1995, the records of the County Treasurer/Tax Collector's Office indicate that fourteen parcels are delinquent and delinquencies total \$4,864.64 or less than one percent. The attached delinquency listing shows the property owner and the amount delinquent for each parcel. A 10% delinquency charge is added to each delinquent installment.

Tax Year 1993/94

The aggregate Special Tax levy was \$1,004,049 and delinquencies totaled \$398,862 or 40% of the aggregate levy. As of August 7, 1995, the records of the County Treasurer/Tax Collector's Office indicated that all delinquent parcels are current.

Tax Year 1992/93

A total of \$1,341,883 was levied on parcels in the CFD. As of June 23, 1993, the records of the County Treasurer/Tax Collector showed delinquencies totalling \$373,748 or 28% of the aggregate levy. Eight parcels were delinquent, with four parcels having liability for \$370,748 of the total delinquent amount. As of March 1994, all delinquent Special Taxes were paid to RMCS D.

Tax Year 1991/92

Special Taxes were levied the first time in fiscal year 1991/92. The aggregate Special Tax levy was \$410,304 and 100% of that amount was collected. There are no delinquencies remaining from the 1991/92 fiscal year.

Foreclosure Covenant

Moneys generated from the levy of the Special Tax is used to make semi-annual payments to owners of the Bonds. Consequently, the delinquent payment of Special Taxes can hinder the ability to make those payments. RMCS D has covenanted in favor of the owners of the Bonds to review the records of the County Treasurer/Tax Collector before August 1 to determine the amount of delinquent Special Taxes, and to initiate foreclosure proceedings according to the following steps.

1. When the aggregate delinquency exceeds 5% of the amount levied in the prior fiscal year, RMCS D shall initiate foreclosure proceedings against property within 60 days when the owner is responsible for \$2,500 or more of the aggregate delinquency.

2. If the amount remaining after excluding the delinquent amount for those properties identified in Step 1 exceeds 3% of the amount levied in the prior fiscal year, RMCS D shall institute foreclosure proceedings against all delinquent property within 60 days.

Once foreclosure is initiated, RMCS D must complete the proceedings by holding a foreclosure sale. Proceeds of a foreclosure sale are used to make principal and interest payments to the owners of the Bonds. In the event that a foreclosure sale does not take place in a timely manner to pay the owners of the Bonds, the Reserve Fund will be used to make the payments.

Collection of Delinquent Special Taxes

As of August 1, the delinquency rate did not exceed the 5% level which would require RMCS D to initiate foreclosure proceedings. RMCS D is not obligated to file foreclosure suits against property owned by any of the delinquent parcels. RMCS D is corresponding with the property owners who are responsible for the delinquencies.

Teeter Plan

Prior to fiscal year 1995/96, Special Taxes were billed by the County and the County Auditor transferred money to RMCS D when property owners paid their tax bills. If tax bills were not paid on time, the County would charge the property owner penalties and interest (18% annually) on the outstanding balance. When the delinquent tax bills were paid, the County would forward the money to RMCS D, including the amount paid for penalties and interest.

The County Board of Supervisors adopted a resolution providing that taxes collected by the County for local government agencies will be apportioned to those agencies using the "Teeter Plan" method of distribution. Under the Teeter Plan, the County will apportion to the local agencies 100% of the amount levied regardless of the amount collected from property owners. However, when the property owners pay their delinquent tax bills, the County will keep all of the penalties and interest accrued.

Although RMCS D will receive 100% of the annual special taxes levied, the responsibility still remains to monitor delinquencies and comply with the foreclose covenant.

1995/96 Special Tax Levy

Determine the Aggregate Levy

The aggregate Special Tax levy is determined by summing the amounts necessary to pay the principal of and interest on the Bonds and administrative expenses for the next year. In addition, an amount may be added to replenish the Reserve Fund for expected Special Tax delinquencies. A credit is given for interest earned on the Reserve Fund during the prior year. For the 1995/96 tax year, an additional credit is being given which represents delinquent Special Taxes collected by RMCSD. The aggregate levy for the CFD may not exceed \$1,440,654 annually.

The aggregate Special Tax levy for 1995/96 is calculated as follows:

Debt Service		
Interest due April 1, 1996	\$505,473.13 ¹	
Interest due October 1, 1996	505,473.13	
Principal due October 1, 1996	270,000.00	
Reserve for Delinquencies	38,905.39	
Prior Year Delinquencies	4,864.64 ²	
Interest Credit	(14,870.12)	
Payment of delinquent Special Taxes	<u>(371,570.46) ³</u>	
Total debt service		\$938,275.71
Administration		
Paying Agent	\$2,000	
Audit Fees	900	
Special Tax Consultant	8,000	
Engineering	0	
Legal Fees	2,000	
District Staff	2,000	
Other	1,000	
Total Administration		\$15,900.00
County Fees to Levy Special Taxes		<u>\$1,335.34</u>
1995/96 Aggregate Special Tax Levy		<u>\$955,511.05</u>

¹ Principal and interest amounts were taken from the debt service schedule shown as Appendix A of this report.

² The Reserve for Delinquencies is based on 3% of principal, interest and administrative expenses.

³ Represents delinquent Special Taxes from the 1994/95 tax year that have been paid to RMCSD.

Apportion the Aggregate Special Tax

Once the aggregate Special Tax levy is determined, the amount is apportioned to the six Special Tax Rate Areas up to the maximum Special Tax established by the Rate & Method of Apportionment. Each Special Tax Rate Area is levied the same proportion of Special Taxes as the aggregate levy is to the maximum Special Tax for the CFD. Each dwelling unit within a Special Tax Rate Area is levied an equal share of the total Special Tax for its Special Tax Rate Area. The apportionment of the aggregate Special Tax is as follows:

1. Determine the percentage of the aggregate Special Tax to the maximum Special Tax for the CFD. ($\$955,511.05 / \$1,440,654 = 66.33\%$)
2. Determine the total Special Tax for each Special Tax Rate Area. (66.33% of the maximum Special Tax for each Special Tax Rate Area)
3. Determine the Special Tax per dwelling unit. (Special Tax per Tax Rate Area / Total projected dwelling units in the Tax Rate Area = Special Tax per dwelling unit)
4. Determine the Special Tax per parcel. (Number of projected dwelling units per parcel multiplied by the Special Tax per dwelling unit = Special Tax per parcel)

In apportioning the 1995/96 aggregate levy, sufficient revenue was generated by levying Special Taxes at a rate of 66.33% of the maximum Special Tax. Chart II shows the 1995/96 Special Tax rate for each Special Tax Rate Area and each dwelling unit. Appendix B of this report is an itemized list of each parcel and its 1995/96 Special Tax.

Chart II

Tax Rate Area	Maximum Tax	1995/96 Special Tax	Dwelling Units	Special Tax per Dwelling Unit
1A	\$381,549.00	\$253,061.89	373	678.45
1B	263,030.00	174,455.19	217	803.94
2	81,752.00	54,221.68	61	888.88
3	285,461.00	189,330.48	207	914.64
4	227,833.00	151,109.81	182	830.27
5	201,029.00	133,332.00	164	813.00
Totals	\$1,440,654.00	955,511.05	1,204	4,929.18

Appendix A

Debt Service Schedule

**Rancho Murieta Community Services District
Community Facilities District No. 1**

Debt Service Schedule

<u>Payment Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Annual Total</u>
04/01/1991			0.00	0.00	
10/01/1991	0.00	0.00%	617,521.77	617,521.77	617,521.77
04/01/1992			529,304.38	529,304.38	
10/01/1992	0.00	0.00%	529,304.38	529,304.38	1,058,608.75
04/01/1993			529,304.38	529,304.38	
10/01/1993	220,000.00	6.50%	529,304.38	749,304.38	1,278,608.75
04/01/1994			522,154.38	522,154.38	
10/01/1994	235,000.00	6.75%	522,154.38	757,154.38	1,279,308.75
04/01/1995			514,223.13	514,223.13	
10/01/1995	250,000.00	7.00%	514,223.13	764,223.13	1,278,446.25
04/01/1996			505,473.13	505,473.13	
10/01/1996	270,000.00	7.20%	505,473.13	775,473.13	1,280,946.25
04/01/1997			495,753.13	495,753.13	
10/01/1997	285,000.00	7.40%	495,753.13	780,753.13	1,276,506.25
04/01/1998			485,208.13	485,208.13	
10/01/1998	310,000.00	7.60%	485,208.13	795,208.13	1,280,416.25
04/01/1999			473,428.13	473,428.13	
10/01/1999	330,000.00	7.70%	473,428.13	803,428.13	1,276,856.25
04/01/2000			460,723.13	460,723.13	
10/01/2000	360,000.00	7.80%	460,723.13	820,723.13	1,281,446.25
04/01/2001			446,683.13	446,683.13	
10/01/2001	385,000.00	7.90%	446,683.13	831,683.13	1,278,366.25
04/01/2002			431,475.63	431,475.63	
10/01/2002	415,000.00	8.00%	431,475.63	846,475.63	1,277,951.25
04/01/2003			414,875.63	414,875.63	
10/01/2003	450,000.00	8.10%	414,875.63	864,875.63	1,279,751.25
04/01/2004			396,650.63	396,650.63	
10/01/2004	485,000.00	8.20%	396,650.63	881,650.63	1,278,301.25
04/01/2005			376,765.63	376,765.63	
10/01/2005	525,000.00	8.25%	376,765.63	901,765.63	1,278,531.25
04/01/2006			355,109.38	355,109.38	
10/01/2006	570,000.00	8.38%	355,109.38	925,109.38	1,280,218.75
04/01/2007			331,240.63	331,240.63	
10/01/2007	615,000.00	8.38%	331,240.63	946,240.63	1,277,481.25
04/01/2008			305,487.50	305,487.50	
10/01/2008	670,000.00	8.38%	305,487.50	975,487.50	1,280,975.00
04/01/2009			277,431.25	277,431.25	
10/01/2009	725,000.00	8.38%	277,431.25	1,002,431.25	1,279,862.50
04/01/2010			247,071.88	247,071.88	
10/01/2010	785,000.00	8.38%	247,071.88	1,032,071.88	1,279,143.75
04/01/2011			214,200.00	214,200.00	
10/01/2011	850,000.00	8.50%	214,200.00	1,064,200.00	1,278,400.00
04/01/2012			178,075.00	178,075.00	
10/01/2012	925,000.00	8.50%	178,075.00	1,103,075.00	1,281,150.00
04/01/2013			138,762.50	138,762.50	
10/01/2013	1,000,000.00	8.50%	138,762.50	1,138,762.50	1,277,525.00
04/01/2014			96,262.50	96,262.50	
10/01/2014	1,085,000.00	8.50%	96,262.50	1,181,262.50	1,277,525.00
04/01/2015			50,150.00	50,150.00	
10/01/2015	<u>1,180,000.00</u>	8.50%	<u>50,150.00</u>	<u>1,230,150.00</u>	<u>1,280,300.00</u>
	12,925,000.00		18,169,148.02	31,094,148.02	31,094,148.02

Appendix B

Parcel List

Rancho Murieta CSD
CFD No. 1

1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
073-0790-004	2	54,221.68
073-0790-006	4	151,109.82
073-0790-007	5	133,332.00
073-0790-019	3	378,660.96
128-0080-089	1B	164,807.70
128-0080-090	1B	9,647.50
128-0210-001	1A	678.46
128-0210-002	1A	678.46
128-0210-003	1A	678.46
128-0210-004	1A	678.46
128-0210-005	1A	678.46
128-0210-006	1A	678.46
128-0210-007	1A	678.46
128-0210-008	1A	678.46
128-0210-009	1A	678.46
128-0210-010	1A	678.46
128-0210-011	1A	678.46
128-0210-012	1A	678.46
128-0210-013	1A	678.46
128-0210-014	1A	678.46
128-0210-015	1A	678.46
128-0210-016	1A	678.46
128-0210-017	1A	678.46
128-0210-018	1A	678.46
128-0210-019	1A	678.46
128-0210-020	1A	678.46
128-0210-021	1A	678.46
128-0210-022	1A	678.46
128-0210-023	1A	678.46
128-0210-024	1A	678.46
128-0210-025	1A	678.46
128-0210-026	1A	678.46
128-0210-027	1A	678.46
128-0210-028	1A	678.46
128-0210-029	1A	678.46
128-0210-030	1A	678.46
128-0210-031	1A	678.46
128-0210-032	1A	678.46
128-0210-033	1A	678.46
128-0210-034	1A	678.46

Rancho Murieta CSD
CFD No. 1

1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0210-035	1A	678.46
128-0210-036	1A	678.46
128-0210-037	1A	678.46
128-0210-038	1A	678.46
128-0210-039	1A	678.46
128-0210-040	1A	678.46
128-0210-041	1A	678.46
128-0210-042	1A	678.46
128-0210-043	1A	678.46
128-0210-044	1A	678.46
128-0210-045	1A	678.46
128-0210-046	1A	678.46
128-0210-047	1A	678.46
128-0210-048	1A	678.46
128-0210-049	1A	678.46
128-0210-050	1A	678.46
128-0210-051	1A	678.46
128-0210-052	1A	678.46
128-0210-053	1A	678.46
128-0210-054	1A	678.46
128-0210-055	1A	678.46
128-0210-056	1A	678.46
128-0210-057	1A	678.46
128-0220-001	1A	678.46
128-0220-002	1A	678.46
128-0220-003	1A	678.46
128-0220-004	1A	678.46
128-0220-005	1A	678.46
128-0220-006	1A	678.46
128-0220-007	1A	678.46
128-0220-008	1A	678.46
128-0220-009	1A	678.46
128-0220-010	1A	678.46
128-0220-011	1A	678.46
128-0220-012	1A	678.46
128-0220-013	1A	678.46
128-0220-014	1A	678.46
128-0220-015	1A	678.46
128-0220-016	1A	678.46
128-0220-017	1A	678.46

Rancho Murieta CSD
CFD No. 1

1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0220-018	1A	678.46
128-0220-019	1A	678.46
128-0220-020	1A	678.46
128-0220-021	1A	678.46
128-0220-022	1A	678.46
128-0220-023	1A	678.46
128-0220-024	1A	678.46
128-0220-025	1A	678.46
128-0220-026	1A	678.46
128-0220-027	1A	678.46
128-0220-028	1A	678.46
128-0220-029	1A	678.46
128-0220-030	1A	678.46
128-0220-031	1A	678.46
128-0220-032	1A	678.46
128-0220-033	1A	678.46
128-0220-034	1A	678.46
128-0220-035	1A	678.46
128-0220-036	1A	678.46
128-0220-037	1A	678.46
128-0220-038	1A	678.46
128-0220-039	1A	678.46
128-0220-040	1A	678.46
128-0230-001	1A	678.46
128-0230-002	1A	678.46
128-0230-003	1A	678.46
128-0230-004	1A	678.46
128-0230-005	1A	678.46
128-0230-006	1A	678.46
128-0230-007	1A	678.46
128-0230-008	1A	678.46
128-0230-009	1A	678.46
128-0230-010	1A	678.46
128-0230-011	1A	678.46
128-0230-012	1A	678.46
128-0230-013	1A	678.46
128-0230-014	1A	678.46
128-0230-015	1A	678.46
128-0230-016	1A	678.46
128-0230-017	1A	678.46

Rancho Murieta CSD
CFD No. 1

1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0230-018	1A	678.46
128-0230-019	1A	678.46
128-0230-020	1A	678.46
128-0230-021	1A	678.46
128-0230-022	1A	678.46
128-0230-023	1A	678.46
128-0230-024	1A	678.46
128-0230-025	1A	678.46
128-0230-026	1A	678.46
128-0230-027	1A	678.46
128-0230-028	1A	678.46
128-0230-029	1A	678.46
128-0230-030	1A	678.46
128-0230-031	1A	678.46
128-0230-032	1A	678.46
128-0230-033	1A	678.46
128-0230-034	1A	678.46
128-0230-035	1A	678.46
128-0230-036	1A	678.46
128-0230-037	1A	678.46
128-0230-038	1A	678.46
128-0230-039	1A	678.46
128-0230-040	1A	678.46
128-0230-041	1A	678.46
128-0230-042	1A	678.46
128-0230-043	1A	678.46
128-0240-001	1A	678.46
128-0240-002	1A	678.46
128-0240-003	1A	678.46
128-0240-004	1A	678.46
128-0240-005	1A	678.46
128-0240-006	1A	678.46
128-0240-007	1A	678.46
128-0240-008	1A	678.46
128-0240-009	1A	678.46
128-0240-010	1A	678.46
128-0240-011	1A	678.46
128-0240-012	1A	678.46
128-0240-013	1A	678.46
128-0240-014	1A	678.46

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<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0240-015	1A	678.46
128-0240-016	1A	678.46
128-0240-017	1A	678.46
128-0240-018	1A	678.46
128-0240-019	1A	678.46
128-0240-020	1A	678.46
128-0240-021	1A	678.46
128-0240-022	1A	678.46
128-0240-023	1A	678.46
128-0240-024	1A	678.46
128-0240-025	1A	678.46
128-0240-026	1A	678.46
128-0240-027	1A	678.46
128-0240-028	1A	678.46
128-0240-029	1A	678.46
128-0240-030	1A	678.46
128-0240-031	1A	678.46
128-0240-032	1A	678.46
128-0240-033	1A	678.46
128-0240-034	1A	678.46
128-0240-035	1A	678.46
128-0240-036	1A	678.46
128-0240-037	1A	678.46
128-0240-038	1A	678.46
128-0240-039	1A	678.46
128-0240-040	1A	678.46
128-0240-041	1A	678.46
128-0240-042	1A	678.46
128-0240-043	1A	678.46
128-0240-044	1A	678.46
128-0240-045	1A	678.46
128-0240-046	1A	678.46
128-0240-047	1A	678.46
128-0240-048	1A	678.46
128-0240-049	1A	678.46
128-0240-050	1A	678.46
128-0240-051	1A	678.46
128-0240-052	1A	678.46
128-0240-053	1A	678.46
128-0240-054	1A	678.46

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1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0240-055	1A	678.46
128-0240-056	1A	678.46
128-0240-057	1A	678.46
128-0240-058	1A	678.46
128-0240-059	1A	678.46
128-0240-060	1A	678.46
128-0240-061	1A	678.46
128-0240-062	1A	678.46
128-0240-063	1A	678.46
128-0240-064	1A	678.46
128-0240-065	1A	678.46
128-0240-066	1A	678.46
128-0240-067	1A	678.46
128-0240-068	1A	678.46
128-0240-069	1A	678.46
128-0240-070	1A	678.46
128-0240-071	1A	678.46
128-0240-072	1A	678.46
128-0240-073	1A	678.46
128-0240-074	1A	678.46
128-0240-075	1A	678.46
128-0240-076	1A	678.46
128-0240-077	1A	678.46
128-0240-078	1A	678.46
128-0240-079	1A	678.46
128-0240-080	1A	678.46
128-0240-081	1A	678.46
128-0240-082	1A	678.46
128-0240-083	1A	678.46
128-0240-085	1A	678.46
128-0240-086	1A	678.46
128-0240-087	1A	678.46
128-0240-088	1A	678.46
128-0240-089	1A	678.46
128-0240-090	1A	678.46
128-0240-091	1A	678.46
128-0240-092	1A	678.46
128-0240-093	1A	678.46
128-0240-094	1A	678.46
128-0250-002	1A	678.46

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1995/96 Parcel List

<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0250-003	1A	678.46
128-0250-004	1A	678.46
128-0250-005	1A	678.46
128-0250-006	1A	678.46
128-0250-007	1A	678.46
128-0250-008	1A	678.46
128-0250-009	1A	678.46
128-0250-010	1A	678.46
128-0250-011	1A	678.46
128-0250-012	1A	678.46
128-0250-013	1A	678.46
128-0250-014	1A	678.46
128-0250-015	1A	678.46
128-0250-016	1A	678.46
128-0250-017	1A	678.46
128-0250-018	1A	678.46
128-0250-019	1A	678.46
128-0250-020	1A	678.46
128-0250-021	1A	678.46
128-0250-022	1A	678.46
128-0250-023	1A	678.46
128-0250-024	1A	678.46
128-0250-025	1A	678.46
128-0250-026	1A	678.46
128-0250-027	1A	678.46
128-0250-028	1A	678.46
128-0250-029	1A	678.46
128-0250-030	1A	678.46
128-0250-031	1A	678.46
128-0250-032	1A	678.46
128-0250-033	1A	678.46
128-0250-034	1A	678.46
128-0250-035	1A	678.46
128-0250-036	1A	678.46
128-0250-037	1A	678.46
128-0250-038	1A	678.46
128-0250-039	1A	678.46
128-0250-040	1A	678.46
128-0250-041	1A	678.46
128-0250-042	1A	678.46

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<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0250-043	1A	678.46
128-0250-044	1A	678.46
128-0250-045	1A	678.46
128-0250-046	1A	678.46
128-0250-047	1A	678.46
128-0250-049	1A	678.46
128-0250-050	1A	678.46
128-0250-051	1A	678.46
128-0250-052	1A	678.46
128-0250-053	1A	678.46
128-0250-054	1A	678.46
128-0260-002	1A	4,070.70
128-0260-003	1A	678.46
128-0260-004	1A	678.46
128-0260-005	1A	678.46
128-0260-006	1A	678.46
128-0260-007	1A	678.46
128-0260-008	1A	678.46
128-0260-009	1A	678.46
128-0260-010	1A	678.46
128-0260-011	1A	678.46
128-0260-012	1A	678.46
128-0260-013	1A	678.46
128-0260-014	1A	678.46
128-0260-015	1A	678.46
128-0260-016	1A	678.46
128-0260-017	1A	678.46
128-0260-018	1A	678.46
128-0260-019	1A	678.46
128-0260-020	1A	678.46
128-0260-021	1A	678.46
128-0260-022	1A	678.46
128-0260-023	1A	678.46
128-0260-024	1A	678.46
128-0260-025	1A	678.46
128-0260-026	1A	678.46
128-0260-027	1A	678.46
128-0260-028	1A	678.46
128-0260-029	1A	678.46
128-0260-030	1A	678.46

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<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0260-031	1A	678.46
128-0260-032	1A	678.46
128-0260-033	1A	678.46
128-0260-034	1A	678.46
128-0260-035	1A	678.46
128-0260-036	1A	678.46
128-0260-037	1A	678.46
128-0260-038	1A	678.46
128-0260-039	1A	678.46
128-0260-040	1A	678.46
128-0260-041	1A	678.46
128-0260-042	1A	678.46
128-0260-043	1A	678.46
128-0260-044	1A	678.46
128-0260-045	1A	678.46
128-0260-046	1A	678.46
128-0260-047	1A	678.46
128-0260-048	1A	678.46
128-0260-050	1A	678.46
128-0260-051	1A	678.46
128-0260-052	1A	678.46
128-0260-053	1A	678.46
128-0260-054	1A	678.46
128-0260-055	1A	678.46
128-0260-056	1A	678.46
128-0260-057	1A	678.46
128-0260-058	1A	678.46
128-0260-059	1A	678.46
128-0260-060	1A	678.46
128-0260-061	1A	678.46
128-0260-062	1A	678.46
128-0260-063	1A	678.46
128-0260-064	1A	678.46
128-0260-065	1A	678.46
128-0260-066	1A	678.46
128-0260-067	1A	678.46
128-0260-068	1A	678.46
128-0260-069	1A	678.46
128-0260-070	1A	678.46
128-0260-071	1A	678.46

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<u>Assessor's Parcel Number</u>	<u>Special Tax-Rate Area</u>	<u>Special Tax</u>
128-0260-072	1A	678.46
128-0260-073	1A	678.46
128-0260-074	1A	678.46
128-0260-075	1A	678.46
128-0260-076	1A	678.46
128-0260-077	1A	678.46
128-0260-078	1A	678.46
128-0260-079	1A	678.46
128-0260-080	1A	678.46
128-0260-081	1A	678.46
128-0260-082	1A	678.46
128-0260-083	1A	678.46
128-0260-084	1A	678.46
128-0260-085	1A	678.46