RESOLUTION NO. 94-14

RESOLUTION OF THE BOARD OF DIRECTORS OF RANCHO MURIETA COMMUNITY SERVICES DISTRICT APPROVING THE COMMUNITY FACILITIES DISTRICT NO. 1 TAX REPORT FOR FISCAL YEAR 1994-95 AND LEVYING AND APPORTIONING THE SPECIAL TAX FOR FISCAL YEAR 1994-95 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 "1994-95 Tax Report") has been submitted to the Board and the Board has determined to approve the 1994-95 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 1994-95 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 1994-95 Tax Report is filed with the Sacramento County Auditor on or before August 10, 1994, unless prior written consent is obtained from the Sacramento County Auditor to file it at a date not later than August 21, 1994;

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

Section 1. The 1994-95 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 1994-95 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 1994-95 Tax Report and

is hereby apportioned in the manner specified in the Resolution (and as more particularly

described in the 1994-95 Tax Report).

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

parcels subject to the special tax to be levied on each such parcel under the 1994-95 Tax Report

shall be delivered to the Sacramento County Auditor not later than August 10, 1994.

Section 4. The Secretary of the Board is hereby directed to enter this

resolution on the minutes of the Board which shall constitute the official action of the Board in

the premises.

PASSED AND ADOPTED by the Board of Directors of Rancho Murieta

Community Services district this 20th day of July, 1994, by the following vote:

AYES: Directors: Sevier, Thurston, Trench, Sullivan, Menicucci

NOES:

ABSENT:

ABSTAIN:

APPROVED:

President of the Board of Directors

of Rancho Murieta Community Services District

ATTEST:

Secretary of the Board of Directors

of Rancho Murieta Community Services District

Rancho Murieta Community Services District

14670 Cantova Way • P.O. Box 1050 • Rancho Murieta, CA 95683 •

(916) 354-3700

• FAX (916) 354-2082

5 - September 1981 - 19

July 14, 1994

Board of Directors Rancho Murieta Community Services District 14670 Cantova Way P.O. Box 1050 Rancho Murieta, Ca. 95683

Re:

1994/95 Levy of Special Taxes for Community Facilities District No. 1

Members of the Board:

Please find attached for your consideration:

- 1. 1994/95 Tax Report for the annual levy of special taxes on property within the boundaries of Community Facilities District No. 1. The report discusses the method of determining the annual costs and apportioning those costs to the various taxable parcels.
- Resolution No. 94-11 approving the 1994/95 Tax Report and authorizing the special tax 2... levy for the 1994/95 fiscal year.

In order to have the special tax collected on the fiscal year 1994/95 tax roll, it is my recommendation that the Board adopt the attached resolution.

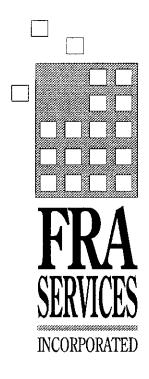
Sincerely,

narion C Creven

Marion C. Cravens General Manager

MCC/FRA

Attachments



1994/95 Tax Report

Rancho Murieta Community Services District

Community Facilities District No. 1

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Background

Community Facilities District No. 1 (CFD) was formed by Rancho Murieta Community Services District (RMCSD) and bonds were sold to finance public facilities that will benefit property within the boundaries of the CFD. The property owners within the CFD are responsible for paying an annual special tax in order to repay the debt. The special tax is collected on the County property tax bill. Property owners have the option to prepay, in full, the special taxes for their property to relieve the burden of annual special tax payments.

The following information summarizes the terms of the bond issue.

Total amount of bonds authorized
Date of the bonds
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 bonds were used to fund 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. Replacement of Cosumnes River Bridge
- 8. Fire Equipment
- 9. Alameda Drive Water Transmission Pipeline

CFD Identification

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., Winnerest 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 / Winnerest 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 1994/95 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 Improvement Fund was 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. 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 bondowners. 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, 1994 was \$1,295,000. The surplus of \$13,554 will be transferred to the Special Tax Fund and applied to the October 1, 1994 debt service payment to bondowners.

Special Tax Fund: The Special Tax Fund, established for the deposit of special tax revenue, is used to make principal and interest payments to bondowners. An amount of \$1,146,826 was initially deposited to this account to pay the interest due on the bonds for the first 13 months (capitalized interest). The balance in the Special Tax Fund as of June 30, 1994 was \$941,869. After the deposit of the Reserve Fund surplus and delinquent special tax revenue, the balance will be \$1,340,604. Of this balance, \$757,154 will be used to pay principal and interest to bondowners on October 1, 1994, and \$479,783 will be used as a credit in calculating the 1994/95 special tax levy. The credit consists of \$109,035 from interest earned on the Reserve Fund during the past year and \$370,748 received by RMCSD for the payment of prior year delinquent special taxes.

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 will be 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 RMCSD staff. The balance in the Expense Account as of July 1, 1994 was \$10,118.

Interest earned on the Reserve Fund and the Special Tax Fund is deposited in the Special Tax Fund and may be applied as a credit toward the annual special tax levy.

Delinquent Special Taxes

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

Tax Year 1993/94

The aggregate special tax levy was \$1,004,049. As of May 3, 1994, the records of the Sacramento County Treasurer/Tax Collector's Office indicate delinquencies totalling \$398,862 or 40% of the aggregate levy. Ten parcels are delinquent, with three parcels having liability for \$396,010 of the total delinquent amount.

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 Sacramento 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 RMCSD.

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

Revenue from special taxes is used to make semi-annual payments to bondowners. Consequently, delinquent special taxes can hinder the ability to make those payments. RMCSD has covenanted with bondowners to review the records of the County of Sacramento Treasurer/Tax Collector before August 1 to determine the amount of delinquent special taxes, and to initiate foreclose proceedings according to the following steps.

- 1. When the aggregate delinquency exceeds 5% of the amount levied in the prior fiscal year, RMCSD 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, RMCSD shall institute foreclosure proceedings against all delinquent property within 60 days.

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

Collection of Delinquent Special Taxes

As of June 23, the delinquency rate substantially exceeded the 5% level which requires RMCSD to initiate foreclosure proceedings, however, the tax collectors office has not completed the posting of tax receipts. If, on August 1, the delinquency rate remains above 5%, RMCSD will be obligated to file foreclosure suits against property owned by N.T. Hill, Inc and Winncrest Homes, Inc. since each are responsible for more than \$2,500 of the aggregate delinquency. The combined total of their delinquent special taxes is \$370,748.

In order to avoid a foreclosure suit, RMCSD is working with the property owners who are responsible for \$370,748 of the aggregate delinquency to have the delinquent special taxes paid directly to the district. In the past, these property owners have paid the delinquent special taxes rather than pay additional penalties and attorney fees associated with a foreclosure suit.

The remainder of the delinquency is less than 3%, therefore, RMCSD would not be obligated to foreclose on the remaining parcels owned by individual residents.

1994/95 Special Tax Levy

Determine the Aggregate Levy

The aggregate special tax levy is determined by summing the amounts necessary to pay principal 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 1994/95 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 1993/94 is calculated as follows:

Debt Service			
Interest due April 1, 1994	\$514,223.13 ⁻¹		
Interest due October 1, 1994	514,223.12		
Principal due October 1, 1994	250,000.00		
Reserve for Delinquencies	38,888.75 ²		
Interest Credit	$(109,035.00)^{3}$		
Payment of delinquent special taxes	$(370,748.00)^4$		
Total debt service		\$837,552.00	
Administration			
Paying Agent	\$2,000.00		
Audit Fees	850.00		
Special Tax Consultant	7,000.00		
Engineering	3,000.00		
Legal Fees	1,000.00		
District Staff	3,000.00		
Other	1,000.00		
Total Administration		\$17,850.00	
County Fees to Levy Special Taxes		\$1,000.00	1.7
1994/95 Aggregate Special Tax Levy		\$856,402.00	

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 interest earned on the Reserve Fund for the past year.

⁴ Represents delinquent special taxes from the 1992/93 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. (\$856,402 / \$1,440,654 = 59.4%)
- 2. Determine the total special tax for each Special Tax Rate Area. (59.4% 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 1994/95 aggregate levy, sufficient revenue was generated by levying special taxes at a rate of 59.4% of the maximum special tax. Chart II shows the 1994/95 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 1994/95 special tax.

Chart II

Tax Rate Area	Maximum Tax	1994/95 Special Tax	Dwelling Units	Special Tax per Dwelling Unit
1A	\$381,549.00	\$226,813.84	373	\$608.08
1B	263,030.00	156,361.52	217	720.56
2	81,752.00	48,597.48	61	796.68
3	285,461.00	169,691.98	207	819.77
4	227,833.00	135,435.30	182	744.15
5	201,029.00	119,501.88	164	728.67
Totals	\$1,440,654.00	856,402.00	1,204	

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Appendix A

Debt Service Schedule

Rancho Murieta Community Services District Community Facilities District No. 1 Debt Service Schedule

PaymentDate	<u>Principal</u>	Coupon	Interest	Period Total	Annual <u>To</u> tal
	<u>r merpar</u>	Сопроц			1041
04/01/1991		2 2 2 2 4	0.00	0.00	(10.501.00
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	1 050 600 55
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	100,00000	3.2473	376,765.63	376,765.63	1,210,801,20
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	5.0,000.00	0.3070	331,240.63	331,240.63	1,200,210.75
10/01/2007	615,000.00	8.38%	331,240.63	946,240.63	1,277,481.25
04/01/2008	012,000.00	0.5070	305,487.50	305,487.50	1,277, 101.23
10/01/2008	670,000.00	8.38%	305,487.50	975,487.50	1,280,975.00
04/01/2009	0,000.00	0.5070	277,431.25	277,431.25	1,200,270.00
10/01/2009	725,000.00	8.38%	277,431.25	1,002,431.25	1,279,862.50
04/01/2010	125,000100	0.3070	247,071.88	247,071.88	1,277,002.50
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	1,180,000.00	8.50%	50,150.00	1,230,150.00	1,280,300.00
	12,925,000.00		18,169,148.02	31,094,148.02	31,094,148.02

Appendix B

Parcel List

		Special Tax				Special Tax	
	Parcel Number	Rate Area	Special Tax		Parcel Number	Rate Area	Special Tax
1.	073-0790-004	2	48,597.48	51.	128-0210-045	1A	608.08
2.	073-0790-019	3	169,691.98	52.	128-0210-046	1A	608.08
3.	073-0790-006	4	135,435.30	53.	128-0210-047	1A	608.08
4.	073-0790-007	5	119,501.88	54.	128-0210-048	1A	608.08
5.	128-0080-089	1B	147,714.80	55.	128-0210-049	1A	608.08
6.	128-0080-090	1B	8,646.72	56.	128-0210-050	1A	608.08
7.	128-0210-001	1A	608.08	57.	128-0210-051	1 A	608.08
8.	128-0210-002	1 A	608.08	58.	128-0210-052	IA	608.08
9.	128-0210-003	1A	608.08	59.	128-0210-053	1A	608.08
10.	128-0210-004	1A	608.08	60.	128-0210-054	1 A	608.08
11.	128-0210-005	1A	608.08	61.	128-0210-055	1A	608.08
12.	128-0210-006	1A	608.08	62.	128-0210-056	1A	608.08
13.	128-0210-007	1A	608.08	63.	128-0210-057	1A	608.08
14.	128-0210-008	1A	608.08	64.	128-0220-001	1A	608.08
15.	128-0210-009	1A	608.08	65.	128-0220-002	1A	608.08
16.	128-0210-010	1A	608.08	66.	128-0220-003	1A	608.08
17.	128-0210-011	1A	608.08	67.	128-0220-004	1 A	608.08
18.	128-0210-012	1A	608.08	68.	128-0220-005	1 A	608.08
19.	128-0210-013	1 A	608.08	69.	128-0220-006	1A	608.08
20.	128-0210-014	1 A	608.08	70.	128-0220-007	1A	608.08
21.	128-0210-015	1 A	608.08	71.	128-0220-008	1A	608.08
22.	128-0210-016	1A	608.08	72.	128-0220-009	1A	608.08
23.	128-0210-017	1A	608.08	73.	128-0220-010	1A	608.08
24.	128-0210-018	1A	608.08	74.	128-0220-011	1A	608.08
25.	128-0210-019	lA	608.08	75.	128-0220-012	1A	608.08
26.	128-0210-020	1A	608.08	76.	128-0220-013	1A	608.08
27.	128-0210-021	1A	608.08	77.	128-0220-014	1A	608.08
28.	128-0210-022	1A	608.08	78.	128-0220-015	1A	608.08
29.	128-0210-023	1 A	608.08	79.	128-0220-016	1A	608.08
30.	128-0210-024	1 A	608.08	80.	128-0220-017	1A	608.08
31.	128-0210-025	1 A	608.08	81.	128-0220-018	1A	608.08
32.	128-0210-026	1 A	608.08	82.	128-0220-019	1A	608.08
33.	128-0210-027	1 A	608.08	83.	128-0220-020	1A	608.08
34.	128-0210-028	1A	608.08	84.	128-0220-021	1A	608.08
35.	128-0210-029	1 A	608.08	85.	128-0220-022	1A	608.08
36.	128-0210-030	1 A	608.08	86.	128-0220-023	1A	608.08
37.	128-0210-031	1A	608.08	87.	128-0220-024	1 A	608.08
38.	128-0210-032	1A	608.08	88.	128-0220-025	1 A	608.08
39.	128-0210-033	1 A	608.08	89.	128-0220-026	1 A	608.08
40.	128-0210-034	1A	608.08	90.	128-0220-027	1 A	608.08
41.	128-0210-035	1A	608.08	91.	128-0220-028	1A	608.08
42.	128-0210-036	1A	608.08	92.	128-0220-029	1 A	608.08
43.	128-0210-037	1 A	608.08	93.	128-0220-030	1 A	608.08
44.	128-0210-038	1 A	608.08	94.	128-0220-031	1A	608.08
45 .	128-0210-039	1A	608.08	95.	128-0220-032	1A	608.08
46.	128-0210-040	1A	608.08	96.	128-0220-033	1A	608.08
47.	128-0210-041	1A	608.08	97.	128-0220-034	1A	608.08
48.	128-0210-042	1A	608.08	98.	128-0220-035	1A	608.08
49.	128-0210-043	1A	608.08	99.	128-0220-036	1A	608.08
50.	128-0210-044	1 A	608.08	100.	128-0220-037	1A	608.08

		Special Tax				Special Tax	
	Parcel Number	Rate Area	Special Tax		Parcel Number	Rate Area	Special Tax
101.	128-0220-038	1A	608.08	151.	128-0240-005	1A	608.08
102.	128-0220-039	1A	608.08	152.	128-0240-006	1A	608.08
103.	128-0220-040	1A	608.08	153.	128-0240-007	1A	608.08
104.	128-0230-001	1A	608.08	154.	128-0240-008	1A	608.08
105.	128-0230-002	1A	608.08	155.	128-0240-009	1A	608.08
106.	128-0230-003	1A	608.08	156.	128-0240-010	1A	608.08
107.	128-0230-004	1A	608.08	157.	128-0240-011	1A	608.08
108.	128-0230-005	1A	608.08	158.	128-0240-012	1A	608.08
109.	128-0230-006	1A	608.08	159.	128-0240-013	1 A	608.08
110.	128-0230-007	1A	608.08	160.	128-0240-014	1A	608.08
111.	128-0230-008	1A	608.08	161.	128-0240-015	1A	608.08
112.	128-0230-009	1A	608.08	162.	128-0240-016	1A	608.08
113.	128-0230-010	1A	608.08	163.	128-0240-017	1 A	608.08
114.	128-0230-011	1 A	608.08	164.	128-0240-018	1 A	608.08
115.	128-0230-012	1A	608.08	165.	128-0240-019	1A	608.08
116.	128-0230-013	1 A	608.08	166.	128-0240-020	1A	608.08
117.	128-0230-014	1A	608.08	167.	128-0240-021	1A	608.08
118.	128-0230-015	1A	608.08	168.	128-0240-022	1A	608.08
119.	128-0230-016	1A	608.08	169.	128-0240-023	1A	608.08
120.	128-0230-017	1A	608.08	170.	128-0240-024	1A	608.08
121.	128-0230-018	1A	608.08	171.	128-0240-025	1A	608.08
122.	128-0230-019	1A	608.08	172.	128-0240-026	1A	608.08
123.	128-0230-020	1A	608.08	173.	128-0240-027	1A	608.08
124.	128-0230-021	lA	608.08	174.	128-0240-028	1A	608.08
125.	128-0230-022	1A	608.08	175.	128-0240-029	1A	608.08
126.	128-0230-023	1A	608.08	176.	128-0240-030	1A	608.08
127.	128-0230-024	1A	608.08	177.	128-0240-031	1A	608.08
128.	128-0230-025	1A	608.08	178.	128-0240-032	1A	608.08
129.	128-0230-026	1A	608.08	179.	128-0240-033	1A	608.08
130.	128-0230-027	IΑ	608.08	180.	128-0240-034	1 A	608.08
131.	128-0230-028	1 A	608.08	181.	128-0240-035	1A	608.08
132.	128-0230-029	1A	608.08	182.	128-0240-036	1A	608.08
133.	128-0230-030	1 A	608.08	183.	128-0240-037	1 A	608.08
134.	128-0230-031	1A	608.08	18 4 .	128-0240-038	1 A	608.08
135.	128-0230-032	1A	608.08	185.	128-0240-039	1 A	608.08
136.	128-0230-033	1A	608.08	186.	128-0240-040	1A	608.08
137.	128-0230-034	1A	608.08	187.	128-0240-041	1 A	608.08
138.	128-0230-035	1 A	608.08	188.	128-0240-042	1 A	608.08
139.	128-0230-036	1 A	608.08	189.	128-0240-043	1 A	608.08
140.	128-0230-037	1A	608.08	190.	128-0240-044	1 A	608.08
141.	128-0230-038	1 A	608.08	191.	128-0240-045	1A	608.08
142.	128-0230-039	1A	608.08	192.	128-0240-046	1A	608.08
143.	128-0230-040	1A	608.08	193.	128-0240-047	1A	608.08
144.	128-0230-041	1A	608.08	194.	128-0240-048	1A	608.08
145.	128-0230-042	1A	608.08	195.	128-0240-049	1A	608.08
146.	128-0230-043	1A	608.08	196.	128-0240-050	1A	608.08
147.	128-0240-001	1A	608.08	197.	128-0240-051	1A	608.08
148.	128-0240-002	1A	608.08	198.	128-0240-052	1 A	608.08
149.	128-0240-003	1A	608.08	199.	128-0240-053	1A	608.08
150.	128-0240-004	1A	608.08	200.	128-0240-054	1A	608.08

		Special Tax				Special Tax	
	Parcel Number	Rate Area	Special Tax		Parcel Number	Rate Area	Special Tax
201.	128-0240-055	1A	608.08	251.	128-0250-013	IA	608.08
202.	128-0240-056	1A	608.08	252.	128-0250-014	1A	608.08
203.	128-0240-057	1A	608.08	253.	128-0250-015	1A	608.08
204.	128-0240-058	1 A	608.08	254.	128-0250-016	1A	608.08
205.	128-0240-059	1A	608.08	255.	128-0250-017	1A	608.08
206.	128-0240-060	1A	608.08	256.	128-0250-018	1A	608.08
207.	128-0240-061	1A	608.08	257.	128-0250-019	1A	608.08
208.	128-0240-062	1A	608.08	258.	128-0250-020	1A	608.08
209.	128-0240-063	1A	608.08	259.	128-0250-021	1 A	608.08
210.	128-0240-064	1A	608.08	260.	128-0250-022	1 A	608.08
211.	128-0240-065	1A	608.08	261.	128-0250-023	1 A	608.08
212.	128-0240-066	1A	608.08	262.	128-0250-024	1 A	608.08
213.	128-0240-067	1A	608.08	263.	128-0250-025	1A	608.08
214.	128-0240-068	1A	608.08	264.	128-0250-026	1A	608.08
215.	128-0240-069	1 A	608.08	265.	128-0250-027	1A	608.08
216.	128-0240-070	1A	80.806	266.	128-0250-028	1A	608.08
217.	128-0240-071	lA	608.08	267.	128-0250-029	1A	608.08
218.	128-0240-072	1A	608.08	268.	128-0250-030	1A	608.08
219.	128-0240-073	1A	608.08	269.	128-0250-031	1A	608.08
220.	128-0240-074	1 A	608.08	270.	128-0250-032	IA	608.08
221.	128-0240-075	1 A	608.08	271.	128-0250-033	1A	608.08
222.	128-0240-076	1A	608.08	272.	128-0250-034	1A	608.08
223.	128-0240-077	1A	608.08	273.	128-0250-035	1 A	608.08
224.	128-0240-078	1A	608.08	274.	128-0250-036	1 A	608.08
225.	128-0240-079	1 A	608.08	275.	128-0250-037	1A	608.08
226.	128-0240-080	IA	608.08	276.	128-0250-038	1A	608.08
227.	128-0240-081	1A	608.08	277.	128-0250-039	1A	608.08
228.	128-0240-082	1A	608.08	278.	128-0250-040	1A	608.08
229.	128-0240-083	1 A	608.08	279.	128-0250-041	1A	608.08
230.	128-0240-085	1A	608.08	280.	128-0250-042	1A	608.08
231.	128-0240-086	1A	608.08	281.	128-0250-043	1A	608.08
232.	128-0240-087	1A	608.08	282.	128-0250-044	1A	608.08
233.	128-0240-088	IA	608.08	283.	128-0250-045	IA	608.08
234.	128-0240-089	IA	608.08	284.	128-0250-046	1A	608.08
235.	128-0240-090	1A	608.08	285.	128-0250-047	1A	608.08
236.	128-0240-091	1A	608.08	286.	128-0250-049	1A	608.08
237.	128-0240-092	lA	608.08	287.	128-0250-050	1A	608.08
238.	128-0240-093	lA	608.08	288.	128-0250-051	1A	608.08
239.	128-0240-094	1A	608.08	289.	128-0250-052	1A	608.08
240.	128-0250-002	1A	608.08	290.	128-0250-053	1A	608.08
241.	128-0250-003	1A	608.08	291.	128-0250-054	1A	608.08
242.	128-0250-004	1A	608.08	292.	128-0260-002	1A	3,648.48
243.	128-0250-005	1A	608.08	293.	128-0260-003	1A	608.08
244.	128-0250-006	1A	608.08	294.	128-0260-004	1A	608.08
245.	128-0250-007	1A	608.08	295.	128-0260-005	1A	608.08
246. 247	128-0250-008	1A	608.08	296.	128-0260-006	1A	608.08
247.	128-0250-009	l A	608.08	297.	128-0260-007	1A	608.08
248.	128-0250-010	1A	608.08	298.	128-0260-008	1A	608.08
249. 250	128-0250-011	1A	608.08	299. 200	128-0260-009	1A	608.08
250.	128-0250-012	1A	608.08	300.	128-0260-010	1 A	608.08

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		Special Tax				Special Tax	
	Parcel Number	Rate Area	Special Tax		Parcel Number	Rate Area	Special Tax
301.	128-0260-011	1A	608.08	351.	128-0260-062	1A	608.08
302.	128-0260-012	1A	608.08	352.	128-0260-063	1A	608.08
303.	128-0260-013	1A	608.08	353.	128-0260-064	1A	608.08
304.	128-0260-014	1A	608.08	354.	128-0260-065	1A	608.08
305.	128-0260-015	1A	608.08	355.	128-0260-066	1A	608.08
306.	128-0260-016	1A	608.08	356.	128-0260-067	1A	608.08
307.	128-0260-017	1A	608.08	357.	128-0260-068	IΑ	608.08
308.	128-0260-018	1A	608.08	358.	128-0260-069	1 A	608.08
309.	128-0260-019	1 A	608.08	359.	128-0260-070	1A	608.08
310.	128-0260-020	1A	608.08	360.	128-0260-071	1A	608.08
311.	128-0260-021	1A	608.08	361.	128-0260-072	1A	608.08
312.	128-0260-022	1A	608.08	362.	128-0260-073	1A	608.08
313.	128-0260-023	1A	608.08	363.	128-0260-074	1A	608.08
314.	128-0260-024	1A	608.08	364.	128-0260-075	IA	608.08
315.	128-0260-025	1 A	608.08	365.	128-0260-076	1 A	608.08
316.	128-0260-026	1 A	608.08	366.	128-0260-077	1 A	608.08
317.	128-0260-027	1A	608.08	367.	128-0260-078	1 A	608.08
318.	128-0260-028	1A	608.08	368.	128-0260-079	1 A	608.08
319.	128-0260-029	1 A	608.08	369.	128-0260-080	$\mathbf{I}\mathbf{A}$	608.08
320.	128-0260-030	1A	608.08	370.	128-0260-081	1 A	608.08
321.	128-0260-031	1A	608.08	371.	128-0260-082	1A	608.08
322.	128-0260-032	1A	608.08	372.	128-0260-083	1 A	608.08
323.	128-0260-033	1A	608.08	373.	128-0260-084	1A	608.08
324.	128-0260-034	1A	608.08	374	128-0260-085	1 A	608.08
325.	128-0260-035	1A	608.08			_	\$856,402.00
326.	128-0260-036	1A	608.08				,
327.	128-0260-037	1A	608.08				
328.	128-0260-038	1A	608.08				
329.	128-0260-039	1A	608.08				
330.	128-0260-040	1A	608.08				
331.	128-0260-041	1 A	608.08				
332.	128-0260-042	1A	608.08				
333.	128-0260-043	1A	608.08				
334.	128-0260-044	1 A	608.08				
335.	128-0260-045	1A	608.08				
336.	128-0260-046	1A	608.08				
337.	128-0260-047	1 A	608.08				
338.	128-0260-048	1 A	608.08				
339.	128-0260-050	1 A	608.08				
340.	128-0260-051	1A	608.08				
341.	128-0260-052	1A	608.08				
342.	128-0260-053	1A	608.08				
343.	128-0260-054	1A	608.08				
344.	128-0260-055	1A	608.08				
345.	128-0260-056	lA	608.08				
346.	128-0260-057	1A	608.08				
347.	128-0260-058	1A	608.08				
348.	128-0260-059	1A	608.08				
349.	128-0260-060	1 A	608.08				
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