



GOODWIN CONSULTING GROUP

**CITY OF RANCHO CORDOVA
COMMUNITY FACILITIES DISTRICT NO. 2014-1
(MONTELENA)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2021-22**

September 1, 2021

Community Facilities District No. 2014-1
CFD Tax Administration Report

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City of Rancho Cordova Community Facilities District No. 2014-1 (Montelena) (“CFD No. 2014-1” or the “CFD”):

Fiscal Year 2021-22 Facilities Special Tax Levy

| Number of Taxed Parcels | Total Special Tax Levy |
|--------------------------------|-------------------------------|
| 382 | \$832,660 |

For further detail regarding the special tax levy, or special tax rates, please refer to Section IV of this report.

Development Status for Fiscal Year 2021-22

| Type of Property | Number of Units/Acres |
|----------------------------------|------------------------------|
| Single Family Detached Property | 166 units |
| Single Family Attached Property | 0 units |
| Multi-Family Property | 0.0 acres |
| Taxable Non-Residential Property | 0.0 acres |
| Taxable Public Property | 0.0 acres |
| Final Map Property | 420 SFD Lots |
| Undeveloped Property | 42.3 acres |

For more information regarding the status of development in CFD No. 2014-1, please see Section V of this report.

Delinquency Summary

| Delinquency Amount for FY 2020-21 (as of June 30, 2021) | Number of Parcels Delinquent | Total Levy for FY 2020-21 | Delinquency Rate |
|--|---|--------------------------------------|-----------------------------|
| \$0 | 0 | \$235,427 | 0.00% |

Outstanding Bonds Summary

| Series | Issuance Date | Original Principal | Amount Retired | Current Amount Outstanding |
|---------------|----------------------|-------------------------------|---------------------------|---------------------------------------|
| Series 2021 | July 2021 | \$10,000,000 | \$0* | \$10,000,000* |

* As of the date of this report.

I. INTRODUCTION

Community Facilities District No. 2014-1

On June 2, 2014, the City Council of the City of Rancho Cordova (the “Council”) established the City of Rancho Cordova Community Facilities District No. 2014-1 (Montelena) and authorized bonded indebtedness for the CFD not to exceed \$28,250,000. At the time of formation, the owners of taxable property within the CFD voted to authorize the levy of a Mello-Roos special tax on properties within CFD No. 2014-1. On July 27, 2021, special tax bonds (the “Series 2021 Bonds”) in the principal amount of \$10,000,000 were issued on behalf of the CFD to fund authorized facilities.

The CFD is authorized to fund certain public facilities and services from special tax revenues. Pursuant to the Resolution of Formation for the CFD, the authorized facilities generally include roadway improvements, sanitary sewer facilities, water facilities, park improvements, and other public facilities for the benefit of properties within the CFD. The authorized services generally include the maintenance of street, lighting, and landscaping improvements.

Property in CFD No. 2014-1 consists of approximately 212 gross acres located in the southern portion of the City of Rancho Cordova, in an area generally known as the Montelena project. Development in the CFD is planned for 806 single-family residential units and 15.5 acres of parks.

The Mello-Roos Community Facilities Act of 1982

The reduction in property tax revenue that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to fund public infrastructure. The funding available from traditional assessment districts was limited by certain requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 (the “Act”), which provides for the levy of a special tax within a defined geographic area, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad range of facilities, and special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency’s general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

A community facilities district can also fund a broad range of services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, and maintenance of roads, parks, parkways,

and open space. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

II. PURPOSE OF REPORT

This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2021-22 special tax levy for CFD No. 2014-1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD, special taxes to be levied in fiscal year 2021-22, and public facilities and services authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments) for CFD No. 2014-1.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of the CFD for fiscal year 2021-22.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in CFD No. 2014-1.
- **Section V** provides an update of the development activity occurring within the CFD.
- **Section VI** provides information regarding public facilities authorized to be funded with Facilities Special Tax revenues and bond proceeds. This section also details the public services that are authorized to be funded with Services Special Tax revenues, if available.
- **Section VII** summarizes the prepayments that have occurred in the CFD.
- **Section VIII** provides information on state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Special taxes for CFD No. 2014-1 are levied pursuant to the methodology set forth in the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2014-1. The RMA allows for either a Facilities Special Tax or a Services Special Tax in each fiscal year. Up until the Trigger Event occurs, the Facilities Special Tax shall be levied. The Trigger Event generally refers to the point at which (i) all bonds secured by the levy and collection of Facilities Special Taxes in the CFD have been fully repaid, (ii) all Administrative Expenses have been paid or reimbursed to the City, and (iii) the Long-Term Maintenance Reserve has been fully funded. In the first fiscal year in which the Administrator finds that the Trigger Event occurred in the prior fiscal year, and in each fiscal year thereafter, the Facilities Special Tax shall cease to be levied, and the Services Special Tax shall be levied instead. The amount of the Facilities Special Tax or Services Special Tax levied in any fiscal year is determined through the application of the Facilities Special Tax Requirement or the Services Special Tax Requirement, respectively. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix D.)*

Facilities Special Tax Requirement

The Facilities Special Tax Requirement is defined as the amount necessary in any fiscal year (i) to pay principal and interest on Bonds which are due in the calendar year that begins in such fiscal year, (ii) to create and/or replenish reserve funds to the extent such replenishment was not included in the computation of Facilities Special Tax Requirement in a previous fiscal year, (iii) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior fiscal year, (iv) to pay Administrative Expenses, (v) to pay directly for Authorized Facilities, and (vi) to fund all or a portion of the Long-Term Maintenance Reserve. The Facilities Special Tax Requirement may be reduced in any fiscal year by (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Indenture, Bond resolution, or other legal document that sets forth these terms, (ii) proceeds from the collection of penalties associated with delinquent Facilities Special Taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator. For fiscal year 2021-22, the Facilities Special Tax Requirement is \$832,660. The calculation of the Facilities Special Tax Requirement is shown in the following table.

**Facilities Special Tax Requirement
Fiscal Year 2021-22***

| | | |
|--|-----------|------------------|
| Debt Service Due in 2022 | | \$516,923 |
| Series 2021 Interest Payment Due (March 1, 2022) | \$234,598 | |
| Series 2021 Interest Payment Due (September 1, 2022) | \$197,325 | |
| Series 2021 Principal Payment Due (September 1, 2022) | \$85,000 | |
| Administrative Expenses | | \$53,061 |
| City Administrative Expenses | \$36,211 | |
| Estimated County Charge | \$500 | |
| Fiscal Agent | \$2,000 | |
| Consultants | \$14,200 | |
| Other | \$150 | |
| Facilities Costs to be Paid Directly from Special Taxes | | \$262,678 |
| Rounding Adjustment | | (\$2) |
| FY 2021-22 FACILITIES SPECIAL TAX REQUIREMENT | | \$832,660 |

* Totals may not sum due to rounding.

Services Special Tax Requirement

As mentioned previously, the RMA also defines a Services Special Tax Requirement. The Services Special Tax Requirement means the amount of revenue needed in any fiscal year after the Trigger Event to pay for: (i) Authorized Services, (ii) Administrative Expenses, and (iii) amounts needed to cure any delinquencies in the payment of Services Special Taxes which have occurred in the prior fiscal year. In any fiscal year, the Services Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Services Special Tax in prior fiscal years, including revenues from the collection of delinquent Services Special Taxes and associated penalties and interest. As of fiscal year 2021-22, the Trigger Event has not yet occurred. Therefore, there is no Services Special Tax Requirement for fiscal year 2021-22.

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within CFD No. 2014-1 are levied pursuant to the methodology set forth in the RMA. The RMA establishes various special tax categories against which the special tax can be levied each year, the maximum special tax rates, and the methodology by which the special tax is applied. On or about July 1 of each fiscal year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Developed Property, Final Map Property, and Undeveloped Property within the CFD. The Administrator shall also determine: (i) which Parcels of Developed Property are Residential Property and Non-Residential Property; (ii) by reference to the condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property and Multi-Family Property; (iii) whether the Trigger Event has occurred; and (iv) the Facilities Special Tax Requirement or, if the Trigger Event has occurred, the Services Special Tax Requirement for the fiscal year. (*Capitalized terms are defined in the RMA, which is included in Appendix D.*)

Maximum Special Tax Rates

The maximum special tax rates applicable to each category of property in the CFD are set forth in Section C of the RMA. For parcels of Developed Property, the RMA assigns a Maximum Special Tax rate based on the land use category of the parcel. Parcels of Final Map Property are assigned a single per-lot Maximum Special Tax rate, and parcels of Undeveloped Property are assigned a per-acre Maximum Special Tax rate. Appendix A of this Report contains a detailed summary of the maximum special taxes that can be levied on property in the CFD for fiscal year 2021-22.

Apportionment of Special Taxes

Facilities Special Tax

Pursuant to the RMA, each fiscal year prior to the Trigger Event, the Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax on all parcels of Taxable Property as follows:

- 1) In all fiscal years through and including fiscal year 2029-30, the Maximum Facilities Special Tax shall be levied on all Parcels of Developed Property and Final Map Property. Any Facilities Special Tax proceeds collected that are not needed to pay debt service on the Bonds, replenish reserves, or pay Administrative Expenses shall be used to pay directly for Authorized Facilities.

After fiscal year 2029-30, the Facilities Special Tax shall be levied Proportionately on each Parcel of Developed Property, other than Taxable Public Property, up to 100% of the Maximum Facilities Special Tax for each Parcel until the amount levied on Developed Property is equal to the Facilities Special Tax Requirement.

- 2) After fiscal year 2029-30, if additional revenue is needed after Step 1 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Final Map Property up to 100% of the Maximum Facilities Special Tax.
- 3) In any fiscal year, if additional revenue is needed after Step 2 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Facilities Special Tax.
- 4) In any fiscal year, if additional revenue is needed after Step 3 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property, up to 100% of the Maximum Facilities Special Tax.

The actual Facilities Special Tax rates and number of units and/or acres of taxable property on which those rates are levied for fiscal year 2021-22 are shown in Appendix A of this Report.

Services Special Tax

Each fiscal year after the Trigger Event, the Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax on all Parcels of Taxable Property as follows:

- 1) The Services Special Tax shall be levied Proportionately on each Parcel of Developed Property, other than Taxable Public Property, up to 100% of the Maximum Services Special Tax for each Parcel until the amount levied on Developed Property is equal to the Services Special Tax Requirement.
- 2) If additional revenue is needed after Step 1 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Final Map Property, up to 100% of the Maximum Services Special Tax.
- 3) If additional revenue is needed after Step 2 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property, up to 100% of the Maximum Services Special Tax.
- 4) If additional revenue is needed after Step 3 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property, up to 100% of the Maximum Services Special Tax.

V. DEVELOPMENT STATUS

As of June 30, 2021, 382 lots have been created within CFD No. 2014-1 through the recordation of final maps. Among those lots, the City has issued 166 building permits for construction of new single family homes. For the fiscal year 2021-22 special tax levy, the parcels with building permits issued are classified as Single Family Detached Property, while the remaining final mapped lots are considered Final Map Property. All other taxable parcels in the CFD are considered Undeveloped Property.

Based on the current status of development in CFD No. 2014-1, the following table summarizes the allocation of taxable parcels in fiscal year 2021-22 to the special tax categories established in the RMA.

**Allocation to Special Tax Categories
Fiscal Year 2021-22**

| Type of Property | Number of Units/Acres |
|----------------------------------|------------------------------|
| Single Family Detached Property | 166 units |
| Single Family Attached Property | 0 units |
| Multi-Family Property | 0.0 acres |
| Taxable Non-Residential Property | 0.0 acres |
| Taxable Public Property | 0.0 acres |
| Final Map Property | 420 SFD Lots |
| Undeveloped Property | 42.3 acres |

VI. AUTHORIZED FACILITIES AND SERVICES

Authorized Facilities

Resolution No. 35-2014, adopted by the City on June 2, 2014, authorizes the financing of the following facilities (collectively, the “Facilities”):

- 1) Roadways, including pavement, curbs, gutters, sidewalks, joint trench utilities, signals, signage, drainage, landscaping, irrigation, soundwalls, monuments, and striping
- 2) Sanitary Sewer Facilities
- 3) Water Facilities
- 4) Drainage Facilities
- 5) Park and Open Space Improvements
- 6) Sunrise Douglas, City Development Impact and Community Facilities Fees and Development Agreement Fees
- 7) Engineering Studies, Permitting, Public Facilities Report and Financing Plan
- 8) Other Costs Associated with the CFD

As mentioned previously, the CFD is authorized to issue bonded indebtedness up to \$28,250,000 to fund the Facilities. To date, no special tax bonds have been issued by the CFD to fund the Facilities.

Authorized Services

Resolution No. 35-2014 also authorizes the CFD to fund certain services within the CFD. These services include (i) the maintenance of public street, lighting, and landscaping improvements, and (ii) funding a reserve for maintenance.

VII. PREPAYMENTS

As of June 30, 2021, no property owner in CFD No. 2014-1 has prepaid his/her Facilities Special Tax obligation. Thus, unless otherwise exempted pursuant to the RMA, all parcels within CFD No. 2014-1 remain subject to the Facilities Special Tax. The Services Special Tax may not be prepaid.

VIII. STATE REPORTING REQUIREMENTS

Assembly Bill No. 1666

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the web site would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

Assembly Bill No. 1483

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

Senate Bill No. 165

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

APPENDIX A

Summary of Fiscal Year 2021-22 Special Tax Levy

City of Rancho Cordova
CFD No. 2014-1
(Montelena)

Special Tax Levy Summary for Fiscal Year 2021-22

| Special Tax Category | Developed Land Use | Number of Units / SFD Lots / Acres | FY 2021-22 Maximum Special Tax Rate | FY 2021-22 Actual Special Tax Rate | FY 2021-22 Special Tax Levy |
|---|---------------------------|---|--|---|------------------------------------|
| Developed Property | Single Family Detached | 166 Units | \$1,420.92 | \$1,420.92 | \$235,872.72 |
| | Single Family Attached | 0 Units | \$1,420.92 | \$0.00 | \$0.00 |
| | Multi-Family | 0.0 Acres | \$10,010.80 | \$0.00 | \$0.00 |
| | Taxable Non-Residential | 0.0 Acres | \$10,010.80 | \$0.00 | \$0.00 |
| Final Map Property | N/A | 420 SFD Lots | \$1,420.92 | \$1,420.92 | \$596,787.26 |
| Undeveloped Property | N/A | 42.3 Acres | \$10,010.80 | \$0.00 | \$0.00 |
| Total Fiscal Year 2021-22 Special Tax Levy | | | | | \$832,659.98 |

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APPENDIX B

*CFD Budget Worksheets for
Fiscal Year 2021-22*

City of Rancho Cordova

2021/22 Budget Worksheet Montelena CFD No. 2014-1

Sacramento County Tax Code No. 0049

| Levy Components | 2020/21 | 2021/22 |
|--|-------------------------|-------------------------|
| PRINCIPAL AND INTEREST | | |
| Series 2021 Bonds | March, 2022 | \$0 |
| Series 2021 Bonds | September, 2022 | \$0 |
| Series 2021 Bonds | September, 2022 | <u>\$0</u> |
| TOTAL | \$0 | \$516,923 |
| ADMINISTRATION COSTS | | |
| District Administration - Agency | \$36,450 | <u>\$36,211</u> |
| Subtotal Agency Staff and Expenses | \$36,450 | \$36,211 |
| County Auditor and Assessor Fees | \$250 | \$500 |
| Fiscal Agent / PFM Fees | \$1,500 | \$2,000 |
| Arbitrage Calculation Fees | Included | Included |
| Consulting and Professional Services | \$13,900 | \$13,900 |
| Consulting Expenses | \$300 | \$300 |
| Delinquency Management | Included | Included |
| Municipal Disclosure and Dissemination Fees | Included | Included |
| Other Expenses | <u>\$150</u> | <u>\$150</u> |
| Subtotal Nonagency Admin Expenses | \$16,100 | \$16,850 |
| TOTAL ADMINISTRATION COSTS | <u>\$52,550</u> | <u>\$53,061</u> |
| Total Principal, Interest and Admin Costs | \$52,550 | \$569,984 |
| ADJUSTMENTS APPLIED TO LEVY | | |
| Replenishment/(Credit) | \$0 | \$0 |
| Long Term Maintenance Reserve | \$0 | \$0 |
| Pay-As-You-Go Facilities Funding | \$182,878 | \$262,678 |
| Miscellaneous Adjustment (Rounding) | (\$1) | (\$2) |
| Capitalized Interest Applied | <u>\$0</u> | <u>\$0</u> |
| TOTAL | \$182,877 | \$262,676 |
| TOTAL CHARGE | | |
| Special Tax Requirement | <u>\$235,427</u> | <u>\$832,660</u> |
| Applied Charge | \$235,427 | \$832,660 |
| ADDITIONAL INFORMATION | | |
| Number of Active Parcels | 200 | 410 |
| Number of Parcels Levied | 169 | 382 |
| Total Maximum Tax (Dev. and FM Property) | \$235,427.14 | \$832,659.98 |
| Percentage of Maximum Tax Levied (Dev. & FM Property) | 100.00% | 100.00% |

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APPENDIX C

*Fiscal Year 2021-22
Special Tax Levy for
Individual Assessor's Parcels*

**City of Rancho Cordova
CFD No. 2014-1
(Montelena)**

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|------------------------|--------------------------|---|--|
| 067-1020-009-0000 | Exempt | | 15.64 | \$0.00 | \$0.00 |
| 067-1020-010-0000 | Exempt | | 2.63 | \$0.00 | \$0.00 |
| 067-1110-001-0000 | Undeveloped | | 22.74 | \$227,635.48 | \$0.00 |
| 067-1110-002-0000 | Final Map | | 125 | \$177,615.52 | \$177,615.52 |
| 067-1110-003-0000 | Undeveloped | | 10.21 | \$102,210.22 | \$0.00 |
| 067-1110-005-0000 | Undeveloped | | 9.32 | \$93,290.60 | \$0.00 |
| 067-1110-007-0000 | Final Map | | 81 | \$115,094.86 | \$115,094.86 |
| 067-1110-009-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-010-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-011-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-012-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-013-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-014-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-015-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-016-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-017-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-018-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-019-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-020-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-021-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-022-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-024-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-025-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1110-027-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1210-001-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-002-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-003-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-004-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-005-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-006-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-007-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-008-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-009-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-010-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-011-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-012-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-013-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-014-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-015-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-016-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-017-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-018-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-019-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-020-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-021-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-022-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-023-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-024-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-025-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |

**City of Rancho Cordova
CFD No. 2014-1
(Montelena)**

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|------------------------|--------------------------|---|--|
| 067-1210-026-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-027-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-028-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-029-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-030-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-031-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-032-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-033-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-034-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-035-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-036-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-037-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-038-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-039-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-040-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-041-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-042-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-043-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-044-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-045-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-046-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-047-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-048-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-049-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-050-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-051-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-052-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1210-053-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1210-054-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1210-055-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1220-001-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-002-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-003-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-004-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-005-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-006-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-007-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-008-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-009-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-010-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-011-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-012-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-013-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-014-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-015-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-016-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-017-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-018-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-019-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |

**City of Rancho Cordova
CFD No. 2014-1
(Montelena)**

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|------------------------|--------------------------|---|--|
| 067-1220-020-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-021-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-022-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-023-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-024-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-025-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-026-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-027-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-028-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-029-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-030-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-031-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-032-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-033-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-034-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-035-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-036-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-037-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-038-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-039-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-040-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-041-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-042-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-043-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-044-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-045-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-046-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-047-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-048-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-049-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-050-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-051-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-052-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-053-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-054-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-055-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-056-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-057-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-058-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1220-059-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-001-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-002-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-003-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-004-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-005-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-006-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-007-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-008-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |
| 067-1230-009-0000 | Developed | Single Family Detached | 1 | \$1,420.92 | \$1,420.92 |

City of Rancho Cordova
CFD No. 2014-1
(Montelena)

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|--------------------------------|--------------------|----------|------------------|---|-----------------------------------|
| 067-1230-059-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1230-060-0000 | Exempt | | 0.00 | \$0.00 | \$0.00 |
| 067-1320-001-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-002-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-003-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-004-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-005-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-006-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-007-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-008-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-009-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-010-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-011-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-012-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-013-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-014-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-015-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-016-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-017-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-018-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-019-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-020-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-021-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-022-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-023-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-024-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-025-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-026-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-027-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-028-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-029-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-030-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-031-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-032-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-033-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-034-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-035-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-036-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-037-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-038-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-039-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-040-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-041-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-042-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-043-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-044-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-045-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-046-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-047-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |

City of Rancho Cordova
CFD No. 2014-1
(Montelena)

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|--------------------------------|--------------------|----------|------------------|---|-----------------------------------|
| 067-1320-048-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-049-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-050-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-051-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-052-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-053-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-054-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-055-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-056-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-057-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-058-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1320-059-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-001-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-002-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-003-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-004-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-005-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-006-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-007-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-008-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-009-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-010-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-011-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-012-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-013-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-014-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-015-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-016-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-017-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-018-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-019-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-020-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-021-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-022-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-023-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-024-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-025-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-026-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-027-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-028-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-029-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-030-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-031-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-032-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-033-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-034-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-035-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-036-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-037-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |

**City of Rancho Cordova
CFD No. 2014-1
(Montelena)**

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|-----------------|--------------------------|---|--|
| 067-1350-038-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-039-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-040-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-041-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-042-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-043-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-044-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-045-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-046-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-047-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-048-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-049-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-050-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-051-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-052-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-053-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-054-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-055-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-056-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-057-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-058-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-059-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-060-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-061-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-062-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-063-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-064-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-065-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-066-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-067-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-068-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-069-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-070-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-071-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-072-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-073-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-074-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-075-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-076-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-077-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-078-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-079-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-080-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-081-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-082-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-083-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-084-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-085-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-086-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |

City of Rancho Cordova
CFD No. 2014-1
(Montelena)

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|-----------------|--------------------------|---|--|
| 067-1350-087-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-088-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-089-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-090-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-091-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-092-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-093-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-094-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-095-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-096-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-097-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-098-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-099-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-100-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-101-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-102-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-103-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-104-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-105-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-106-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-107-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-108-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-109-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-110-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-111-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-112-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-113-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-114-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-115-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-116-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-117-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-118-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-119-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-120-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-121-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-122-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-123-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-124-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-125-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-126-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-127-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-128-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-129-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-130-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-131-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-132-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-133-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-134-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-135-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |

**City of Rancho Cordova
CFD No. 2014-1
(Montelena)**

Fiscal Year 2021-22 Special Tax Levy

| Assessor's Parcel Number | Development Status | Land Use | Units / Acres | FY 2021-22 Maximum Special Tax | FY 2021-22 Special Tax Levy |
|---|---------------------------|-----------------|--------------------------|---|--|
| 067-1350-136-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-137-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-138-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-139-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-140-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-141-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-142-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-143-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-144-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-145-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-146-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-147-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-148-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-149-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-150-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-151-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-152-0000 | Final Map | | 1 | \$1,420.92 | \$1,420.92 |
| 067-1350-153-0000 | Exempt | | 0 | \$0.00 | \$0.00 |

| | | |
|---|-----------------------|---------------------|
| Total Fiscal Year 2021-22 Special Tax Levy | \$1,255,796.28 | \$832,659.98 |
|---|-----------------------|---------------------|

Goodwin Consulting Group, Inc.

APPENDIX D

Rate and Method of Apportionment of Special Tax

EXHIBIT C

CITY OF RANCHO CORDOVA COMMUNITY FACILITIES DISTRICT NO. 2014-1 (MONTELENA)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes applicable to each Assessor's Parcel in the City of Rancho Cordova Community Facilities District No. 2014-1 (Montelena) shall be levied and collected according to the tax liability determined by the City Council through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in the CFD, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“Accessory Unit” means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

“Acre” or **“Acreage”** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map or other parcel map recorded at the County Recorder's Office.

“Act” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

“Administrative Expenses” means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the City in carrying out its duties with respect to the CFD and the Bonds, including, but not limited to, the levy and collection of Special Taxes, the fees and expenses of its counsel, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Taxes, amounts needed to pay rebate to the federal government with respect to Bonds, costs associated with complying with continuing disclosure requirements with respect to the Bonds and the Special Taxes, and all other costs and expenses of the City and County in any way related to the establishment or administration of the CFD.

“Administrator” means the person or firm designated by the City to administer the Special Taxes according to this RMA.

“Annual Escalation Factor” means the annual percentage increase, if any, in the McGraw-Hill Engineering News Record Construction Cost Index (ENR CCI) for the San Francisco area from January of the previous year to January of the year in which the Special Tax is levied. In the event the ENR CCI is no longer reported, the City Manager or Finance Director shall select a similar index to replace it.

“Assessor’s Parcel” or “Parcel” means a lot or parcel shown on a County Assessor’s Parcel Map with an assigned County Assessor’s Parcel number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating Parcels by Assessor’s Parcel number.

“Authorized Facilities” means the public facilities authorized to be financed, in whole or in part, by Facilities Special Taxes collected within the CFD, pursuant to the documents adopted by the City Council at CFD Formation.

“Authorized Services” means those services that are authorized to be funded by Services Special Taxes collected within the CFD, pursuant to the documents adopted by the City Council at CFD Formation.

“Bonds” means bonds or other debt (as defined in the Act), whether in one or more series, issued or assumed by the CFD to fund Authorized Facilities or to refund Bonds issued by the CFD.

“CFD” or “CFD No. 2014-1” means the City of Rancho Cordova Community Facilities District No. 2014-1 (Montelena).

“CFD Formation” means the date on which the Resolution of Formation to form CFD No. 2014-1 was adopted by the City Council.

“City” means the City of Rancho Cordova.

“City Council” means the City Council of the City of Rancho Cordova.

“County” means the County of Sacramento.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property for which a use permit or building permit for new construction (which shall not include a permit issued solely for construction of the foundation if another permit remains to be issued for vertical construction of the building) was issued prior to June 30 of the preceding Fiscal Year.

“Expected Land Uses” means the total number of Units expected within the CFD at the time of CFD Formation, as identified in Attachments 1 and 2 of this RMA.

“Expected Maximum Facilities Special Tax Revenues” means the amount of annual revenue that would be available if the Maximum Facilities Special Tax was levied on the Expected Land Uses.

The Expected Maximum Facilities Special Tax Revenues are shown in Attachment 2 of this RMA and may be reduced due to prepayments in future Fiscal Years.

“Facilities Special Tax” means a special tax levied in any Fiscal Year to pay the Facilities Special Tax Requirement.

“Facilities Special Tax Requirement” means the amount necessary in any Fiscal Year (i) to pay principal and interest on Bonds which are due in the calendar year that begins in such Fiscal Year, (ii) to create and/or replenish reserve funds to the extent such replenishment was not included in the computation of Facilities Special Tax Requirement in a previous Fiscal Year, (iii) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year, (iv) to pay Administrative Expenses, (v) to pay directly for Authorized Facilities, and (vi) to fund all or a portion of the Long-Term Maintenance Reserve. The Facilities Special Tax Requirement may be reduced in any Fiscal Year by (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Indenture, Bond resolution, or other legal document that sets forth these terms, (ii) proceeds from the collection of penalties associated with delinquent Facilities Special Taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Final Bond Sale” means the last series of Bonds that will be issued on behalf of CFD No. 2014-1 (excluding any Bond refundings), as determined in the sole discretion of the City.

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates SFD Lots. The term “Final Map” shall not include any Assessor’s Parcel Map or subdivision map, or portion thereof, that does not create SFD Lots, including Assessor’s Parcels that are designated as remainder parcels.

“Final Map Property” means, in any Fiscal Year, all Parcels of Single Family Detached Property for which a Final Map had recorded prior to June 30 of the preceding Fiscal Year and which have not yet become Developed Property.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

“Indenture” means the bond indenture, fiscal agent agreement, trust agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.

“Long-Term Maintenance Reserve” means, in Fiscal Year 2014-15, an amount equal to \$4,300,000 that will be used to pay for street overlays; repair and replacement of curbs, gutters, sidewalks, and street lights; and any other long-term facility repair and replacement that the City determines is authorized and needed to serve properties in the CFD. The amount shown above shall be adjusted on July 1, 2015 and each July 1 thereafter by the Annual Escalation Factor until the Long-Term Maintenance Reserve has been fully funded, as determined by the City.

“Maximum Facilities Special Tax” means the greatest amount of Facilities Special Tax that can be levied on a Parcel in any Fiscal Year, as determined in accordance with Sections C and D below.

“Maximum Services Special Tax” means the greatest amount of Services Special Tax that can be levied on a Parcel in any Fiscal Year after the Trigger Event, as determined in accordance with Section C.2 below.

“Maximum Special Taxes” means, collectively, the Maximum Facilities Special Tax and the Maximum Services Special Tax.

“Multi-Family Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor’s Parcel number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit was issued for an office, commercial, retail, industrial or mixed-use building, as determined by the City.

“Proportionately” means, for Developed Property, that the ratio of the actual Facilities Special Tax or Services Special Tax levied in any Fiscal Year to the Maximum Facilities Special Tax or Maximum Services Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Final Map Property, “Proportionately” means that the ratio of the actual Facilities Special Tax or actual Services Special Tax levied to the Maximum Facilities Special Tax or Maximum Services Special Tax is equal for all Assessor’s Parcels of Final Map Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual Facilities Special Tax or actual Services Special Tax levied to the Maximum Facilities Special Tax or Maximum Services Special Tax is equal for all Assessor’s Parcels of Undeveloped Property.

“Public Property” means any property within the boundaries of the CFD that is owned by or irrevocably offered for dedication to the federal government, State of California, County, City, or other local governments or public agencies.

“Residential Property” means, collectively, Single Family Detached Property, Single Family Attached Property, and Multi-Family Property. If a building includes both Units and non-residential land uses, the Units within the building shall be categorized as Residential Property for purposes of this RMA.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services Special Tax” means a special tax levied in any Fiscal Year after the Trigger Event has taken place to pay the Services Special Tax Requirement.

“Services Special Tax Requirement” means the amount of revenue needed in any Fiscal Year after the Trigger Event to pay for: (i) Authorized Services, (ii) Administrative Expenses, and (iii) amounts needed to cure any delinquencies in the payment of Services Special Taxes which have occurred in

the prior Fiscal Year. In any Fiscal Year, the Services Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Services Special Tax in prior Fiscal Years, including revenues from the collection of delinquent Services Special Taxes and associated penalties and interest.

“SFD Lot” means an individual residential lot, identified and numbered on a recorded Final Map, on which a building permit has been or is permitted to be issued for construction of a single family detached unit without further subdivision of the lot and for which no further subdivision of the lot is anticipated pursuant to an approved tentative map.

“Single Family Attached Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor’s Parcel numbers assigned to them (except for a duplex unit, which may share a Parcel with another duplex unit), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

“Single Family Detached Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

“Special Taxes” means, collectively, the Facilities Special Tax and the Services Special Tax.

“Taxable Non-Residential Property” means any property within the CFD that, based on reference to Attachment 1, was expected to be Residential Property and instead becomes Non-Residential Property. Notwithstanding the foregoing, if the City determines that, at the time a Parcel is rezoned from residential to non-residential land uses, an equal amount of Acreage within the CFD is rezoned to Residential Property and is subject to the levy of Special Taxes, the Non-Residential Property can be deemed exempt from Special Taxes if the Administrator determines that there is no loss in Expected Maximum Facilities Special Tax Revenues from granting such exemption.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of the CFD which are not exempt from the Special Taxes pursuant to law or Section G below.

“Taxable Public Property” means any property within the CFD that, based on reference to Attachment 1, was expected to be Residential Property and instead becomes Public Property. Notwithstanding the foregoing, if the City determines that, in the Fiscal Year in which the Parcel would first be categorized as Taxable Public Property, an equal amount of Acreage within the CFD that was expected to be Public Property is rezoned to Residential Property and is subject to the levy of Special Taxes, the Parcel of Public Property can be deemed exempt from Special Taxes if the Administrator determines that there is no loss in Expected Maximum Facilities Special Tax Revenues from granting such exemption.

“Trigger Event” means, in any Fiscal Year, that, on or before June 30 of the prior Fiscal Year, the City made a finding that (i) all Bonds secured by the levy and collection of Facilities Special Taxes

in the CFD have been fully repaid, (ii) all Administrative Expenses have been paid or reimbursed to the City, and (iii) the Long-Term Maintenance Reserve has been fully funded. In the first Fiscal Year in which the Administrator finds that the Trigger Event occurred in the prior Fiscal Year, and in each Fiscal Year thereafter, the Facilities Special Tax shall cease to be levied, and the Services Special Tax determined for each Parcel pursuant to Section C.2 shall be levied as needed to pay the Services Special Tax Requirement.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property that are not Developed Property or Final Map Property.

“Unit” means a single family detached unit or an individual unit within a duplex, triplex, halfplex, fourplex, condominium, townhome, live/work, or apartment structure. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Unit for purposes of this RMA.

B. DATA FOR ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Developed Property, Final Map Property, and Undeveloped Property within the CFD. The Administrator shall also determine: (i) which Parcels of Developed Property are Residential Property and Non-Residential Property; (ii) by reference to the condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property and Multi-Family Property; (iii) whether the Trigger Event has occurred; and (iv) the Facilities Special Tax Requirement or, if the Trigger Event has occurred, the Services Special Tax Requirement for the Fiscal Year.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, and (iii) a building permit was issued prior to June 30 of the prior Fiscal Year for development on one or more of the newly-created parcels, the Administrator shall calculate the Special Tax for Units within the subdivided area and levy such Special Tax on the master Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAXES

1. Facilities Special Tax

Table 1 below identifies the Maximum Facilities Special Tax for Parcels in the CFD, both before and after the Trigger Event subject to potential adjustments that may occur to the Maximum Facilities Special Tax pursuant to Section D below.

**TABLE 1
MAXIMUM FACILITIES SPECIAL TAX**

| <i>Type of Property</i> | <i>Maximum Facilities Special Tax Prior to the Trigger Event (Fiscal Year 2014-15)*</i> | <i>Maximum Facilities Special Tax After the Trigger Event (Fiscal Year 2014-15)*</i> |
|---|---|--|
| <u>Residential Property:</u> Single Family Detached Property Single Family Attached Property Multi-Family Property | \$1,237 per Unit \$1,237 per Unit \$8,715 per Acre | \$0.00 per Unit \$0.00 per Unit \$0.00 per Acre |
| Taxable Non-Residential Property | \$8,715 per Acre | \$0.00 per Acre |
| Taxable Public Property | \$8,715 per Acre | \$0.00 per Acre |
| Final Map Property | \$1,237 per SFD Lot | \$0.00 per SFD Lot |
| Undeveloped Property | \$8,715 per Acre | \$0.00 per Acre |

*** On July 1, 2015 and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by an amount equal to 2.0% of the amount in effect for the prior Fiscal Year.**

2. *Services Special Tax*

Table 2 below identifies the Maximum Services Special Tax for Parcels within the CFD, both before and after the Trigger Event.

**TABLE 2
MAXIMUM SERVICES SPECIAL TAX**

| <i>Type of Property</i> | <i>Maximum Services Special Tax Prior to the Trigger Event (Fiscal Year 2014-15)*</i> | <i>Maximum Services Special Tax After the Trigger Event (Fiscal Year 2014-15)*</i> |
|---|---|--|
| <u>Residential Property:</u> Single Family Detached Property Single Family Attached Property Multi-Family Property | \$0.00 per Unit \$0.00 per Unit \$0.00 per Unit | \$164 per Unit \$130 per Unit \$93 per Unit |
| Taxable Non-Residential Property | \$0.00 per Acre | \$1,149 per Acre |
| Taxable Public Property | \$0.00 per Acre | \$1,149 per Acre |
| Final Map Property | \$0.00 per SFD Lot | \$164 per SFD Lot |
| Undeveloped Property | \$0.00 per Acre | \$1,149 per Acre |

*** On July 1, 2015 and on each July 1 thereafter, all figures shown in Table 2 above shall be increased by the Annual Escalation Factor.**

D. ADJUSTMENTS TO THE MAXIMUM FACILITIES SPECIAL TAX

The Expected Maximum Facilities Special Tax Revenues were calculated based on the Expected Land Uses at CFD Formation. The Administrator shall review Final Maps, tentative map revisions, and other approvals and land use changes and compare the revised land uses to the Expected Land Uses to evaluate the impact on the Expected Maximum Facilities Special Tax Revenues.

If, prior to the Final Bond Sale, a change to the Expected Land Uses (a “Land Use Change”) is proposed that will result in a reduction in the Expected Maximum Facilities Special Tax Revenues, no action will be needed pursuant to this Section D as long as the reduction does not reduce debt service coverage on outstanding Bonds below the amount committed to in the Bond documents. Upon approval of the Land Use Change, the Administrator shall update Attachment 2 to show the reduced Expected Maximum Facilities Special Tax Revenues, which amount shall be used to size the Final Bond Sale.

If a Land Use Change is proposed after the Final Bond Sale, the following steps shall be applied:

Step 1: By reference to Attachment 2 (which will be updated by the Administrator each time a Land Use Change has been processed according to this Section D), the

Administrator shall identify the Expected Maximum Facilities Special Tax Revenues;

- Step 2:** The Administrator shall calculate the Maximum Facilities Special Tax Revenues that could be collected from Taxable Property if the Land Use Change is approved;
- Step 3:** If the amount calculated in Step 2 is higher than that determined in Step 1, no further action is needed. If the revenues calculated in Step 2 are less than those calculated in Step 1, and if the landowner requesting the Land Use Change does not prepay the portion of the Expected Maximum Facilities Special Tax Revenues in an amount that corresponds to the lost revenue, then the Maximum Facilities Special Tax for each Parcel of Taxable Property in the area affected by the Land Use Change shall be increased proportionately until the Expected Maximum Facilities Special Tax Revenues for the area affected by the Land Use Change is the same as it was prior to the Land Use Change.

If multiple Land Use Changes are proposed simultaneously by a single land owner (which may include approval of multiple Final Maps at one time), the Administrator may consider the combined effect of all the Land Use Changes to determine if there is a reduction in Expected Maximum Facilities Special Tax Revenues. If there is a reduction, the Administrator shall increase the Maximum Facilities Special Tax proportionately in all of the Final Maps being proposed by the landowner until the aggregate amount that can be levied within the Final Maps is equal to the amount that could have been levied prior to the proposed Land Use Changes. If Land Use Changes are proposed simultaneously by multiple landowners, the Administrator shall consider the proposed Land Use Changes individually.

E. METHOD OF LEVY OF THE SPECIAL TAXES

1. Facilities Special Tax

Each Fiscal Year prior to the Trigger Event, the Administrator shall determine the Facilities Special Tax Requirement and levy the Facilities Special Tax on all Parcels of Taxable Property as follows:

- Step 1:** In all Fiscal Years through and including Fiscal Year 2029-30, the Maximum Facilities Special Tax shall be levied on all Parcels of Developed Property and Final Map Property. Any Facilities Special Tax proceeds collected that are not needed to pay debt service on the Bonds, replenish reserves, or pay Administrative Expenses shall be used to pay directly for Authorized Facilities.

After Fiscal Year 2029-30, the Facilities Special Tax shall be levied Proportionately on each Parcel of Developed Property, other than Taxable Public Property, up to 100% of the Maximum Facilities Special Tax for each Parcel until the amount levied on Developed Property is equal to the Facilities Special Tax Requirement;

- Step 2:** After Fiscal Year 2029-30, if additional revenue is needed after Step 1 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Final Map Property up to 100% of the Maximum Facilities Special Tax;
- Step 3:** In any Fiscal Year, if additional revenue is needed after Step 2 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Facilities Special Tax;
- Step 4:** In any Fiscal Year, if additional revenue is needed after Step 3 to pay the Facilities Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property, up to 100% of the Maximum Facilities Special Tax.

2. *Services Special Tax*

Each Fiscal Year after the Trigger Event, the Administrator shall determine the Services Special Tax Requirement and levy the Services Special Tax on all Parcels of Taxable Property as follows:

- Step 1:** The Services Special Tax shall be levied Proportionately on each Parcel of Developed Property, other than Taxable Public Property, up to 100% of the Maximum Services Special Tax for each Parcel until the amount levied on Developed Property is equal to the Services Special Tax Requirement;
- Step 2:** If additional revenue is needed after Step 1 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Final Map Property, up to 100% of the Maximum Services Special Tax;
- Step 3:** If additional revenue is needed after Step 2 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property, up to 100% of the Maximum Services Special Tax;
- Step 4:** If additional revenue is needed after Step 3 to pay the Services Special Tax Requirement, the Services Special Tax shall be levied Proportionately on each Parcel of Taxable Public Property, up to 100% of the Maximum Services Special Tax.

F. MANNER OF COLLECTION OF SPECIAL TAXES

The Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill, collect at a different time

or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods.

The Facilities Special Tax shall be levied until the first Fiscal Year after the Fiscal Year in which the Trigger Event has occurred; however, in no event shall Facilities Special Taxes be levied after Fiscal Year 2065-66. Under no circumstances may the Facilities Special Tax on a Parcel in residential use be increased in any Fiscal Year as a consequence of delinquency or default in payment of the Facilities Special Tax levied on another Parcel or Parcels by more than ten percent (10%) above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults. The Services Special Tax may be levied and collected in perpetuity.

G. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Taxes shall be levied on the following: (i) Public Property, except Taxable Public Property, (ii) Non-Residential Property, except Taxable Non-Residential Property, (iii) Parcels that are designated as permanent open space or common space on which no structure is permitted to be constructed, (iv) Parcels owned by a public utility for an unmanned facility, or (v) Parcels subject to an easement that precludes any use on the Parcel other than that permitted by the easement. In addition, no Facilities Special Tax shall be levied on any Parcel that has fully prepaid the Facilities Special Tax obligation assigned to the Parcel, as determined pursuant to the formula set forth in Section H below. Notwithstanding the foregoing, if a Facilities Special Tax has been levied on a Parcel in any Fiscal Year, and the Parcel subsequently meets the criteria for any of the exempted categories above, the Parcel shall remain subject to the Facilities Special Tax levy unless and until a prepayment is made to release the Parcel from its Facilities Special Tax obligation. If, in any Fiscal Year, a Parcel of Public Property is converted to private use, such Parcel shall be subject to the levy of Special Taxes.

H. PREPAYMENT OF FACILITIES SPECIAL TAX

The following definitions apply to this Section H:

“Construction Fund” means the account (regardless of its name) identified in the Indenture to hold funds which are available to acquire or construct Authorized Facilities.

“Outstanding Bonds” means all Previously Issued Bonds which remain outstanding, with the following exception: if a Facilities Special Tax has been levied against, or already paid by, an Assessor’s Parcel making a prepayment, and a portion of the Facilities Special Tax will be used to pay a portion of the next principal payment on the Bonds that remain outstanding (as determined by the Administrator), that next principal payment shall be subtracted from the total Bond principal that remains outstanding, and the difference shall be used as the amount of Outstanding Bonds for purposes of this prepayment formula.

“Previously Issued Bonds” means all Bonds that have been issued prior to the date of prepayment.

“Public Facilities Requirements” means \$12,000,000, or such other number as shall be determined by the City to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of the CFD.

“Remaining Facilities Costs” means the Public Facilities Requirements (as defined above), minus public facility costs funded by Previously Issued Bonds (as defined above), developer equity, or any other source of funding.

1. Full Prepayment

The Facilities Special Tax obligation applicable to a Parcel in the CFD may be fully prepaid and the obligation of the Parcel to pay the Facilities Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. The Services Special Tax obligation may not be prepaid. An owner of a Parcel intending to prepay the Facilities Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Parcel. Prepayment must be made not less than 50 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Facilities Special Taxes.

The Prepayment Amount shall be calculated as follows (capitalized terms as defined below):

| | |
|--------|----------------------------------|
| | Bond Redemption Amount |
| plus | Remaining Facilities Amount |
| plus | Redemption Premium |
| plus | Defeasance Requirement |
| plus | Administrative Fees and Expenses |
| less | <u>Reserve Fund Credit</u> |
| equals | Prepayment Amount |

As of the proposed date of prepayment, the Prepayment Amount shall be determined by application of the following steps:

- Step 1.** Determine the total Maximum Facilities Special Tax that could be collected from the Parcel prepaying the Facilities Special Tax in the Fiscal Year in which prepayment would be received by the City.
- Step 2.** Divide the Maximum Facilities Special Tax computed pursuant to Step 1 by the Expected Maximum Facilities Special Tax Revenues for the Fiscal Year in which prepayment would be received by the City.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (*the “Bond Redemption Amount”*).

- Step 4.** Compute the current Remaining Facilities Costs (if any).
- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid (*the “Remaining Facilities Amount”*).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the “Redemption Premium”*).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the last Bond interest payment date on which interest has been or will be paid by Facilities Special Taxes already levied until the earliest redemption date for the Outstanding Bonds.
- Step 8:** Compute the amount of interest the City reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9:** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (*the “Defeasance Requirement”*).
- Step 10.** Determine the costs of computing the prepayment amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption (*the “Administrative Fees and Expenses”*).
- Step 11.** If and to the extent so provided in the Indenture, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (*the “Reserve Fund Credit”*).
- Step 12.** The Facilities Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (*the “Prepayment Amount”*).
- Step 13.** From the Prepayment Amount, the amounts computed pursuant to Steps 3, 6, and 9 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited into the Construction Fund. The amount computed pursuant to Step 10 shall be retained in the account or fund that is established to pay Administrative Expenses.

Once a full prepayment of a Parcel's Facilities Special Tax obligation has been received, a Notice of Cancellation of Special Tax Lien shall be recorded against the Parcel to reflect the discharge of the Parcel's obligation to pay the Facilities Special Tax. However, a Notice of Cancellation of Special Tax Lien shall not be recorded until all Facilities Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected. The prepayment of a Facilities Special Tax shall not affect the perpetual obligation to pay the Services Special Tax.

2. *Partial Prepayment*

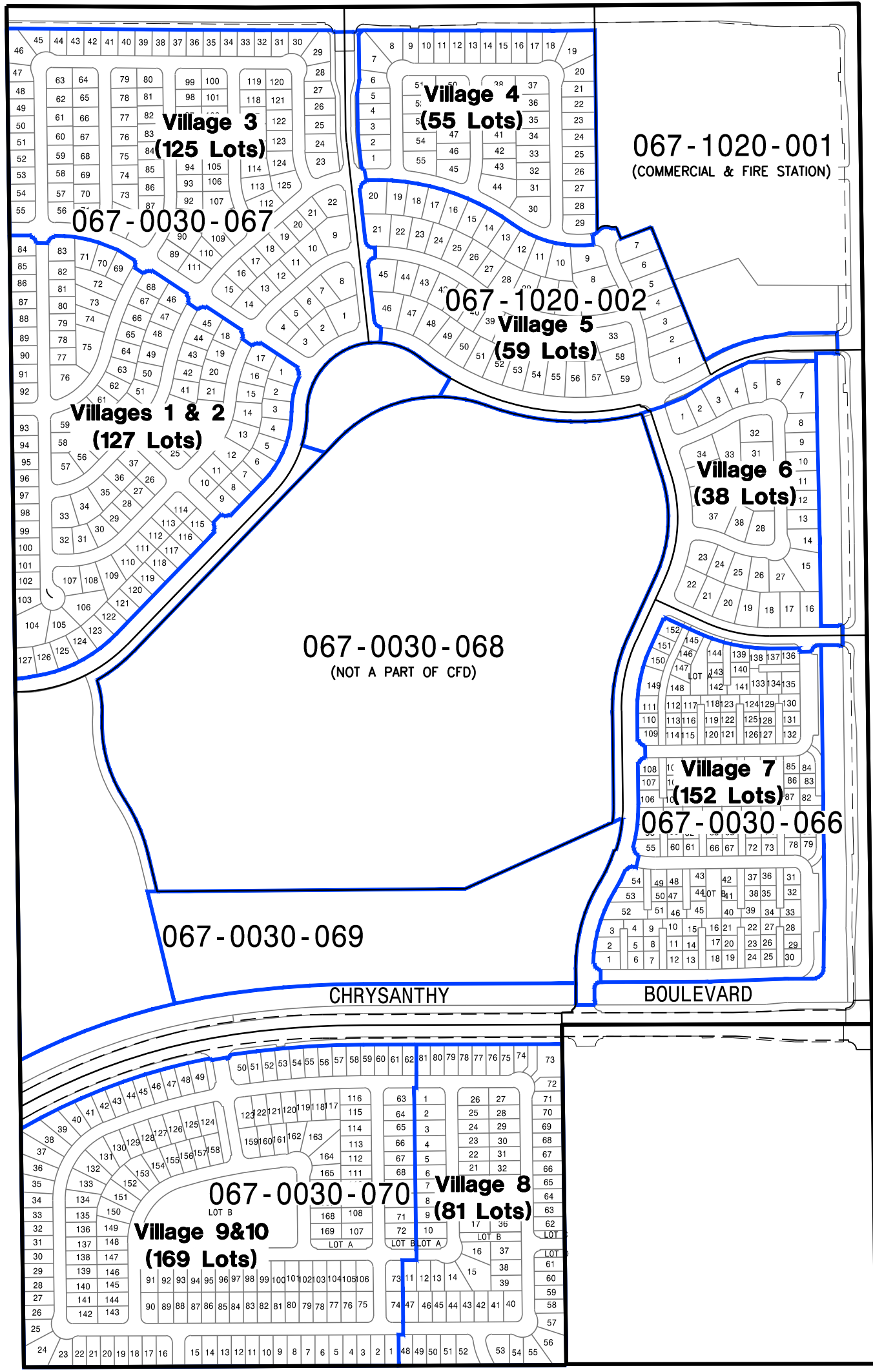
A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, except that the full amount of Administrative Fees and Expenses determined in Step 10 shall be included in the partial prepayment. The Maximum Facilities Special Tax that can be levied on a Parcel after a partial prepayment is made shall be determined as follows:

- Step 1.** Calculate the full prepayment (not including the amount collected for Administrative Fees and Expenses) that would be due from the Parcel if the entire Special Tax obligation were being prepaid pursuant to Section H.1 above.
- Step 2.** Divide the partial prepayment amount for the Parcel (not including the amount collected for Administrative Fees and Expenses) by the amount computed in Step 1 to determine a percentage.
- Step 3.** Subtract the percentage computed in Step 2 from 100% to determine the "Remaining Percentage."
- Step 4.** Multiply the Remaining Percentage from Step 3 by the Maximum Facilities Special Tax for the Parcel to determine the new Maximum Facilities Special Tax that will be in effect for the Parcel after the partial prepayment is applied.

I. INTERPRETATION OF SPECIAL TAX FORMULA

Interpretations of the RMA may be made and applied by City staff administering the CFD for purposes of interpreting the RMA to apply the Special Taxes consistently among land classifications or to actual land uses upon development in a manner fair and consistent with other land uses, or to clarify any vagueness or ambiguity as it relates to the Special Tax rates, method of apportionment, technicalities, classification of properties or any definition applicable to the CFD. Such interpretations shall be delivered to the Administrator in a written communication.

DOUGLAS ROAD



RANCHO CORDOVA PARKWAY

067-0030-068
(NOT A PART OF CFD)

067-0030-069

067-0030-066

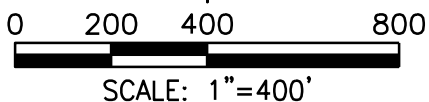
CHRYSANTHY

BOULEVARD

067-0030-070 Village 8 (81 Lots)
Village 9&10 (169 Lots)



MONTELENA
 ATTACHMENT 1: IDENTIFICATION OF TAX ZONE AND EXPECTED LAND USES
 CITY OF RANCHO CORDOVA COUNTY OF SACRAMENTO, CA.



MACKAY & SOMPS
 ENGINEERS PLANNERS SURVEYORS
 1552 Eureka Road, Suite 100, Roseville, CA 95661 (916) 773-1189

APRIL 2014
27042.00

ATTACHMENT 2

**City of Rancho Cordova
Community Facilities District No. 2014-1
(Montelena)**

Expected Land Uses and Expected Maximum Facilities Special Tax Revenues

| Village | Expected Land Uses | Estimated Facilities Special Tax per Unit FY 2014-15* | Expected Maximum Facilities Special Tax Revenues FY 2014-15* |
|----------------|---------------------------|--|---|
| Village 1 | 80 Units | \$1,237per Unit | \$ 98,960 |
| Village 2 | 78 Units | \$1,237 per Unit | \$ 96,486 |
| Village 3 | 94 Units | \$1,237 per Unit | \$116,278 |
| Village 4 | 55 Units | \$1,237 per Unit | \$ 68,035 |
| Village 5 | 59 Units | \$1,237per Unit | \$ 72,983 |
| Village 6 | 38 Units | \$1,237 per Unit | \$ 47,006 |
| Village 7 | 152 Units | \$1,237 per Unit | \$188,024 |
| Village 8 | 81 Units | \$1,237 per Unit | \$100,197 |
| Village 9 | 82 Units | \$1,237 per Unit | \$101,434 |
| Village 10 | 87 Units | \$1,237 per Unit | \$107,619 |
| Total | 806 Units | \$1,237 per Unit | \$997,022 |

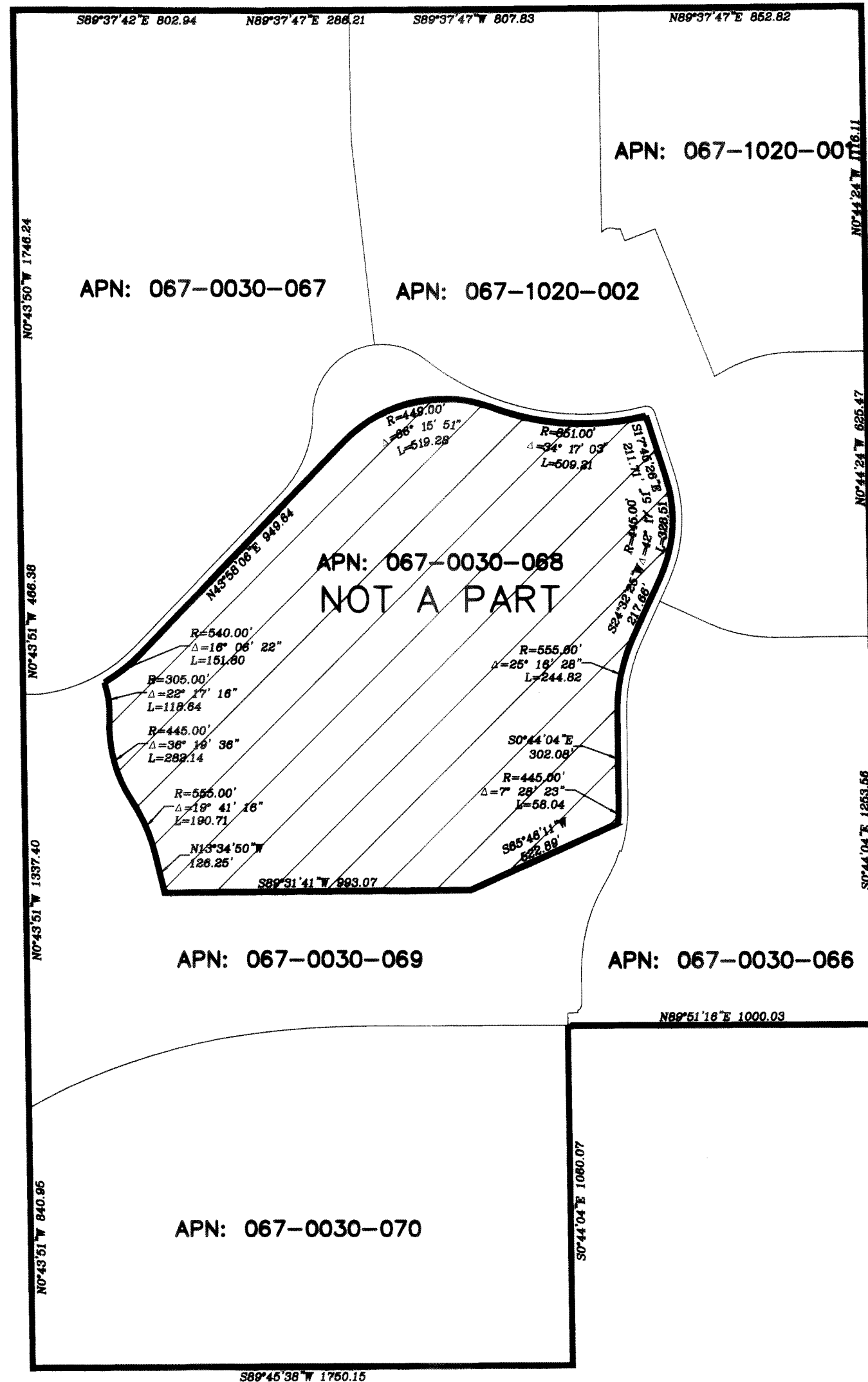
* On July 1, 2015 and each July 1 thereafter, the Estimated Facilities Special Tax per Unit and the Expected Maximum Facilities Special Tax Revenues shall be increased by two percent (2%) of the amount in effect in the prior Fiscal Year.

APPENDIX E

*Boundary Map of
Community Facilities District No. 2014-1*

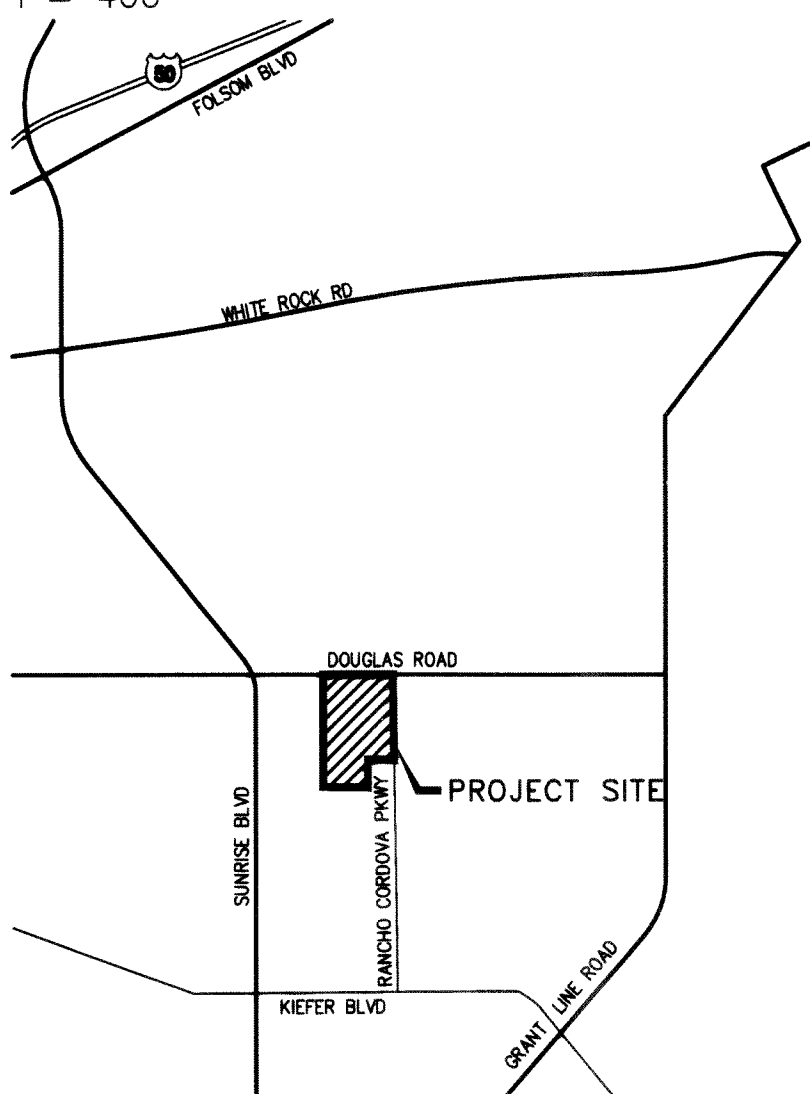
PROPOSED BOUNDARY OF
CITY OF RANCHO CORDOVA
 COMMUNITY FACILITIES DISTRICT No. 2014-1
 (MONTELENA)
 COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

DOUGLAS ROAD



RANCHO CORDOVA PARKWAY

SCALE: 1" = 400'



VICINITY MAP
NO SCALE

LEGEND

— DISTRICT BOUNDARY

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF RANCHO CORDOVA THIS 21 DAY OF April 2014.

Mindy Curry
 CITY CLERK OF THE CITY OF RANCHO CORDOVA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2014-2, CITY OF RANCHO CORDOVA, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF RANCHO CORDOVA: AT A REGULARLY SCHEDULED MEETING THEREOF, HELD ON THE 21 DAY OF April, 2014. BY ITS RESOLUTION No. 18-2014

Mindy Curry
 CITY CLERK OF THE CITY OF RANCHO CORDOVA

FILED THIS 30th DAY OF APRIL, 2014, AT THE HOUR OF 9:28 O'CLOCK A.M. IN BOOK 116 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS PAGE NOS. 2022 THROUGH AS INSTRUMENT NO. IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

DAVID VILLANUEVA
 COUNTY RECORDER OF THE COUNTY OF SACRAMENTO

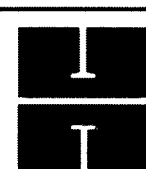
BY: *Debra H. Gull* - DEPUTY

DOC No. 20140430 Pg 0771
 FEE \$26.00

REFERENCE THE SACRAMENTO COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF PARCEL LINES AND DIMENSIONS

PROPOSED BOUNDARY MAP

City of Rancho Cordova
 Community Facilities District No. 2014-1
 (MONTELENA)
 County of Sacramento, California



HARRIS & ASSOCIATES
 22 Executive Park, Suite 200
 Irvine, CA 92614
 (949) 655-3900 • FAX (949) 655-3995

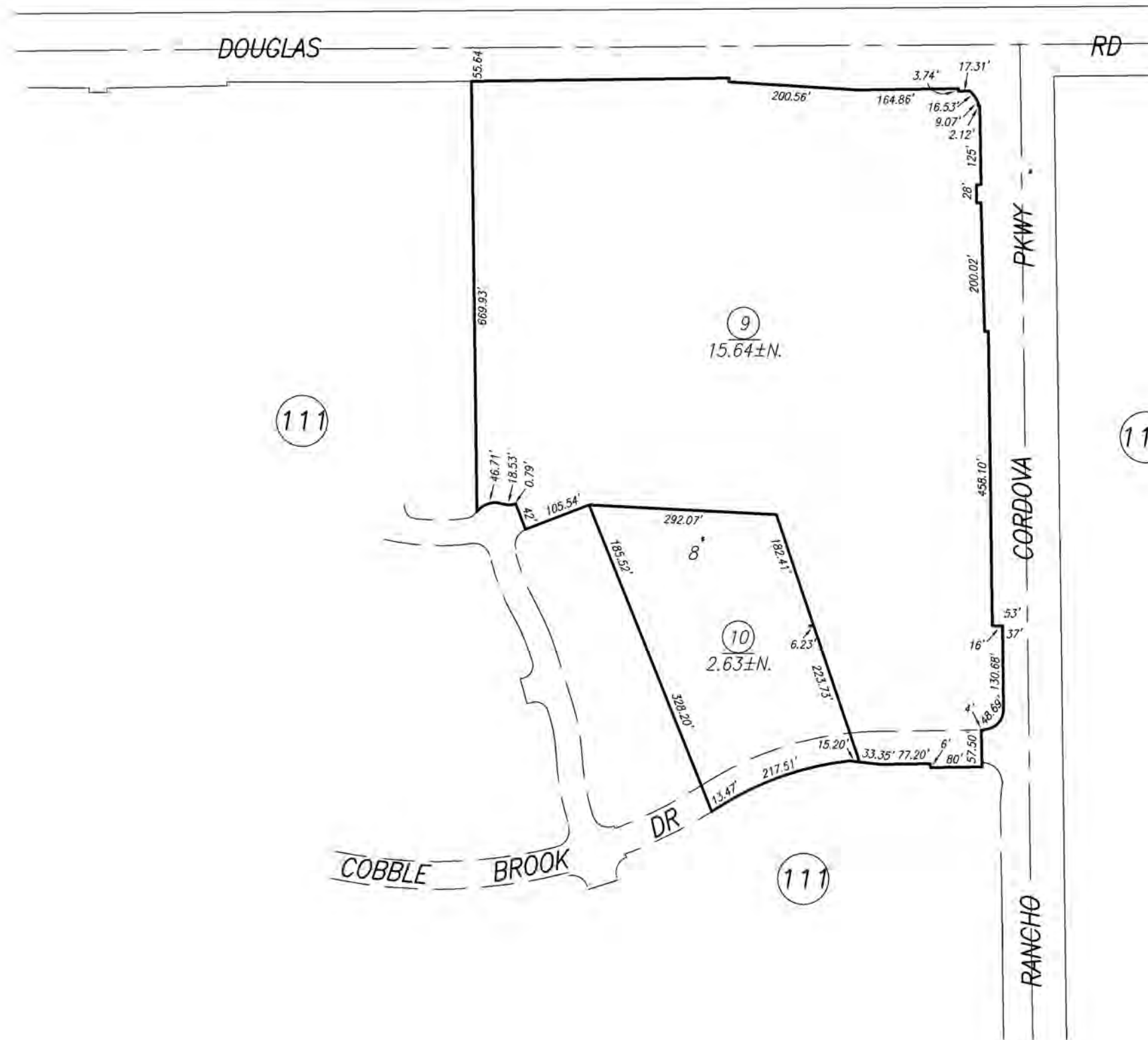
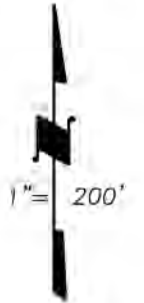
APPENDIX F

*Assessor's Parcel Maps for
Fiscal Year 2021-22*

POR. SEC 8 , T.8N., R.7E., M.D.B. & M.

DISCLAIMER: ASSESSORS PARCELS ARE FOR TAX ASSESSMENT PURPOSES ONLY AND DO NOT INDICATE EITHER PARCEL LEGALITY OR A VALID BUILDING SITE. THE COUNTY OF SACRAMENTO ASSUMES NO RESPONSIBILITY ARISING FROM USE OF THIS INFORMATION.

067-102



CITY OF RANCHO CORDOVA
Assessor's Map Bk. 067 Pg. 102
County of Sacramento, Calif.

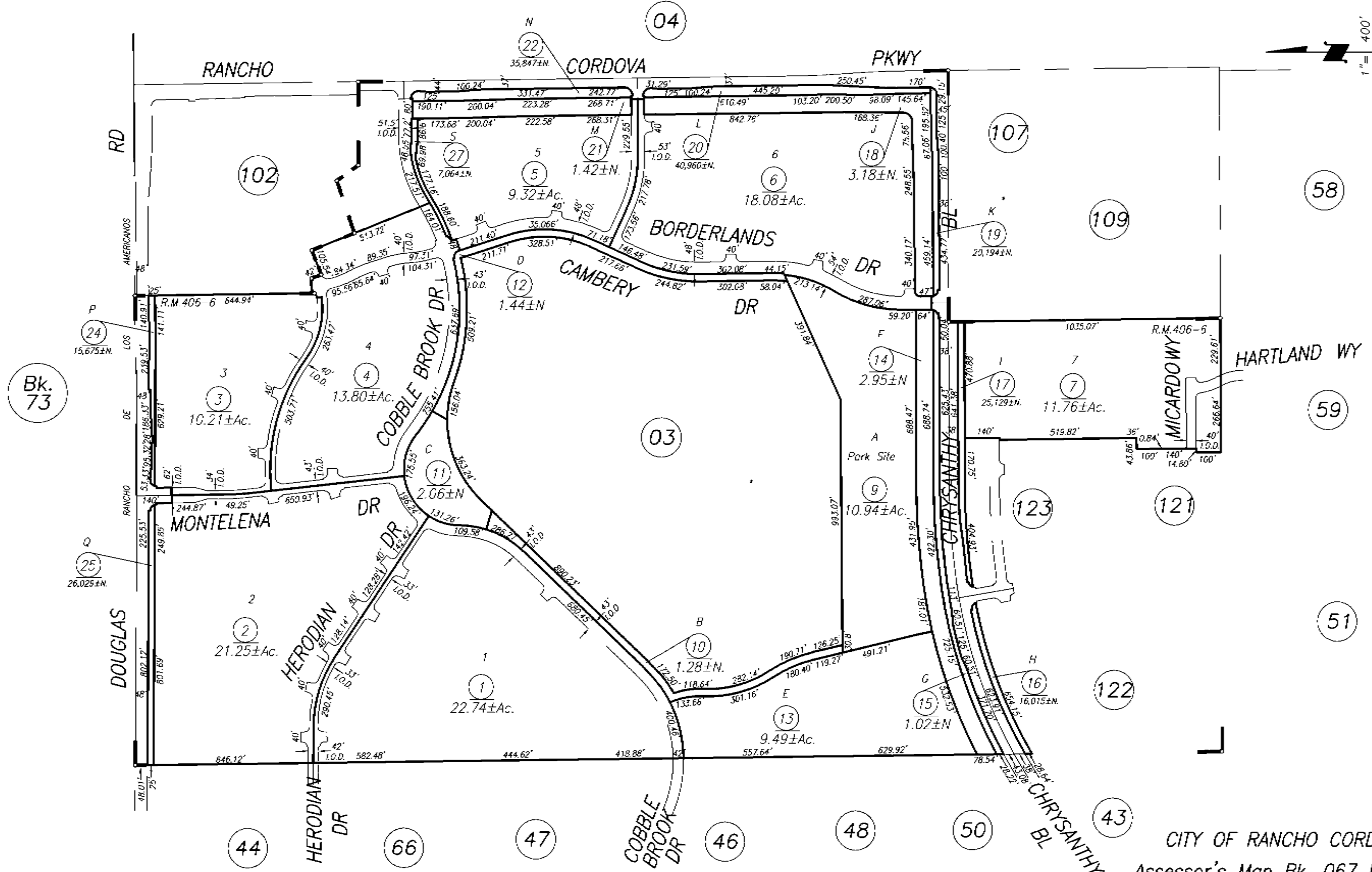
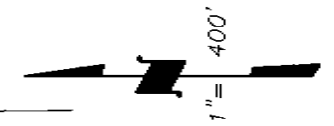
Jun. 9th., 2020

POR. T.8N., R.7E., M.D.B. & M.

(POR. PROJ. INTO RANCHO RIO DE LOS AMERICANOS)

Q67-111

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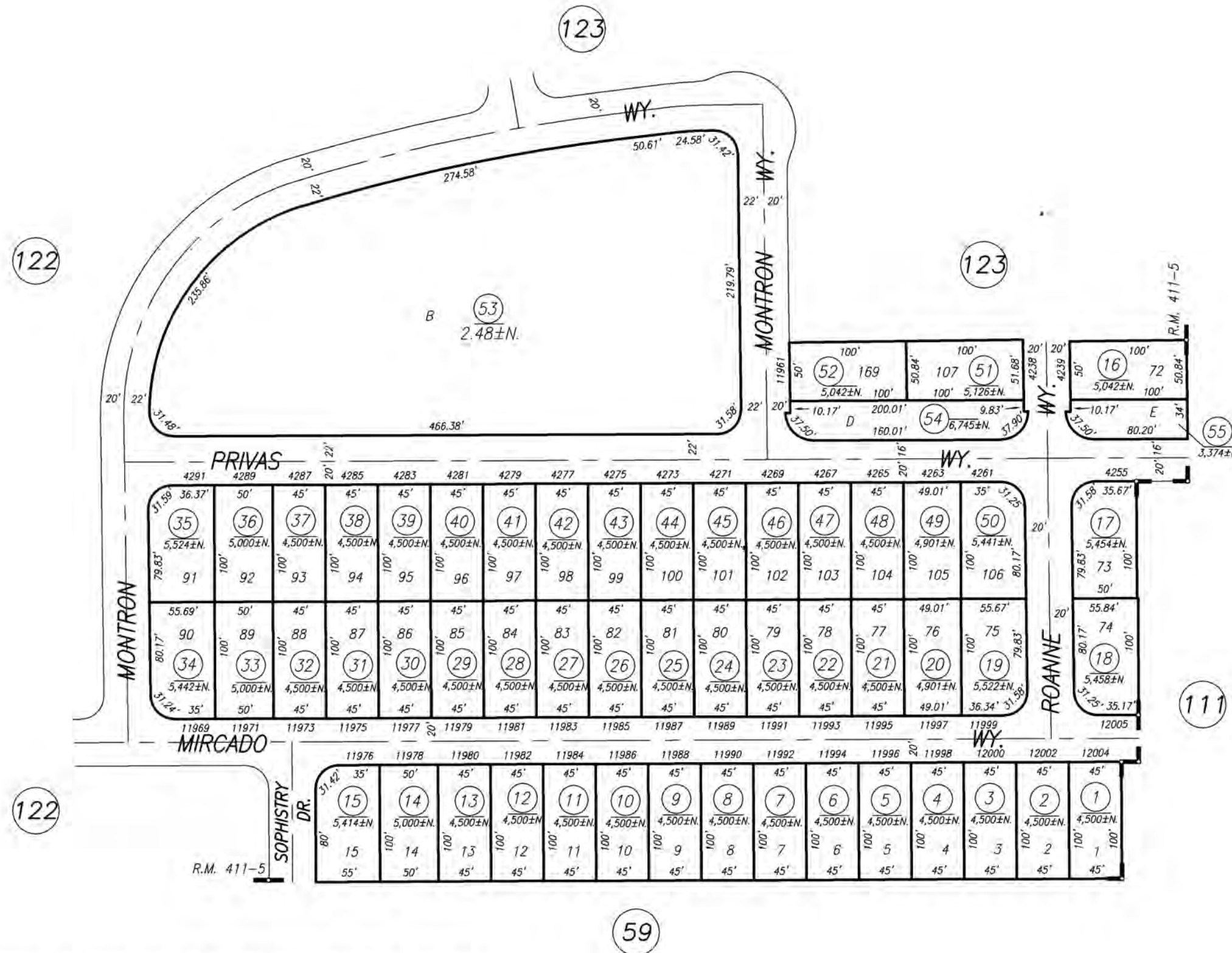
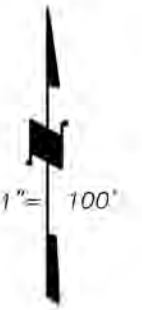


CITY OF RANCHO CORDOVA
Assessor's Map Bk. 067 Pg. 111
County of Sacramento, Calif.

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POR. SEC. 17, T.8N., R.7E., M.D.B.& M.

067-121



Por. Montelena Villages 9 and 10, R.M. Bk.411 Pg.5 (5-15-2019)

CITY OF RANCHO CORDOVA
 Assessor's Map Bk. 67 Pg. 121
 County of Sacramento, Calif.

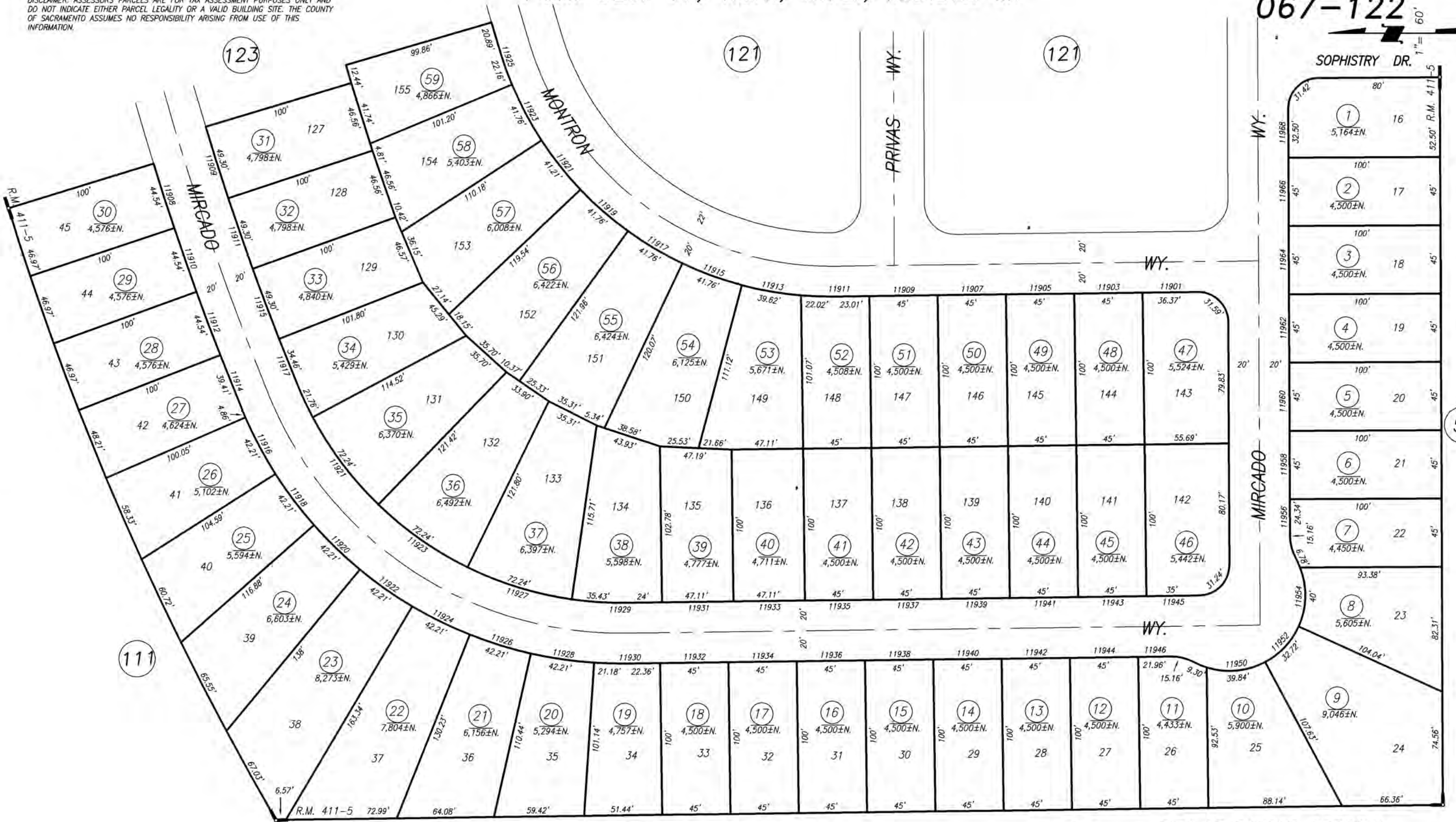
MAY. 21ST, 2019

POR. SEC. 17, T.8N., R.7E., M.D.B.& M.

DISCLAIMER: ASSESSOR'S PARCELS ARE FOR TAX ASSESSMENT PURPOSES ONLY AND DO NOT INDICATE EITHER PARCEL LEGALITY OR A VALID BUILDING SITE. THE COUNTY OF SACRAMENTO ASSUMES NO RESPONSIBILITY ARISING FROM USE OF THIS INFORMATION.

067-122

SOPHISTRY DR.



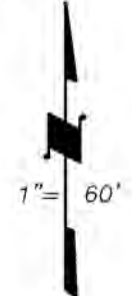
CITY OF RANCHO CORDOVA
 Assessor's Map Bk. 67 Pg. 122
 County of Sacramento, Calif.
 MAY. 21ST, 2019

50

51

5

DISCLAIMER: ASSESSORS PARCELS ARE FOR TAX ASSESSMENT PURPOSES ONLY AND DO NOT INDICATE EITHER PARCEL LEGALITY OR A VALID BUILDING SITE. THE COUNTY OF SACRAMENTO ASSUMES NO RESPONSIBILITY ARISING FROM USE OF THIS INFORMATION.



Por. Montelena Villages 9 and 10, R.M. Bk.411 Pg.5 (5-15-2019)

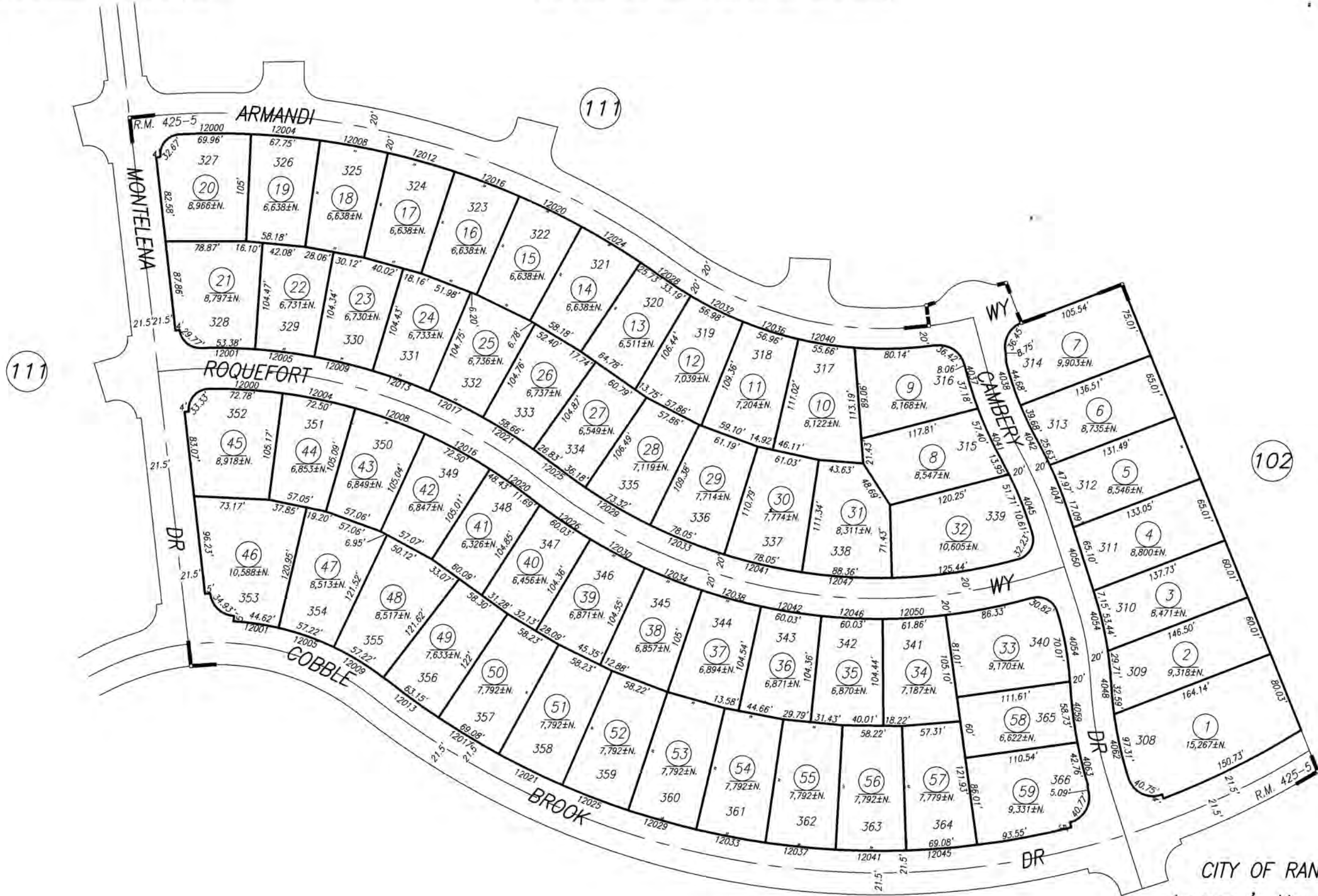
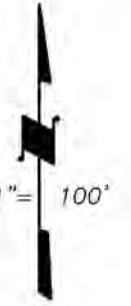
CITY OF RANCHO CORDOVA
Assessor's Map Bk. 67 Pg. 123
County of Sacramento, Calif.

DISCLAIMER: ASSESSORS PARCELS ARE FOR TAX ASSESSMENT PURPOSES ONLY AND DO NOT INDICATE EITHER PARCEL LEGALITY OR A VALID BUILDING SITE. THE COUNTY OF SACRAMENTO ASSUMES NO RESPONSIBILITY ARISING FROM USE OF THIS INFORMATION.

POR. T.8N., R.7E., M.D.B. & M.

(POR. PROJ. INTO RANCHO RIO DE LOS AMERICANOS)

067-132



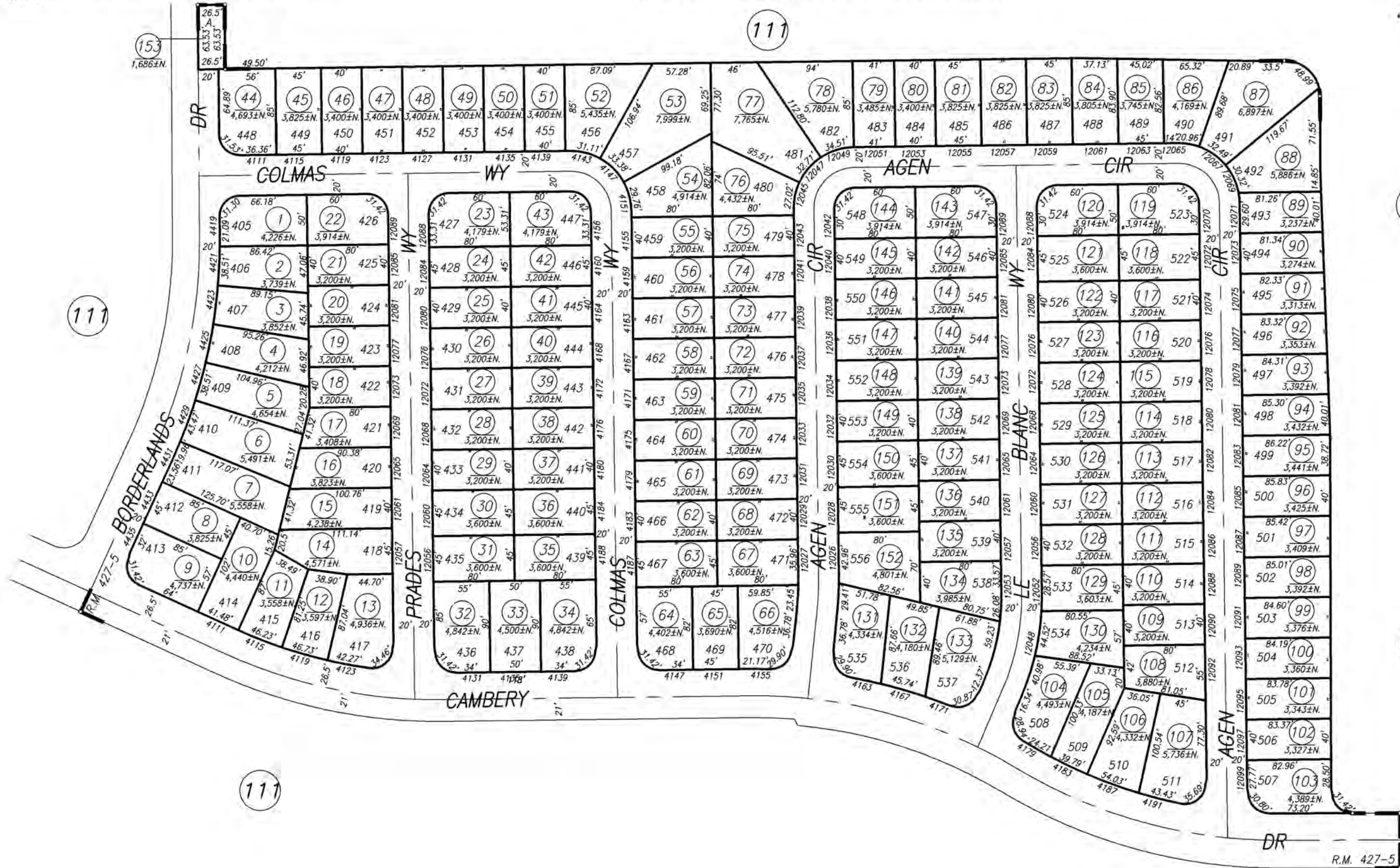
CITY OF RANCHO CORDOVA
Assessor's Map Bk.067 Pg.132
County of Sacramento, Calif.

POR. T.8N., R.7E., M.D.B. & M.

(POR. PROJ. INTO RANCHO RIO DE LOS AMERICANOS)

067-135

DISCLAIMER: ASSESSORS PARCELS ARE FOR TAX ASSESSMENT PURPOSES ONLY AND DO NOT INDICATE EITHER PARCEL LEGALITY OR A VALID BUILDING SITE. THE COUNTY OF SACRAMENTO ASSUMES NO RESPONSIBILITY ARISING FROM USE OF THIS INFORMATION.



CITY OF RANCHO CORDOVA
Assessor's Map Bk.067 Pg.135
County of Sacramento, Calif.

MAY 25TH., 2021