



GOODWIN CONSULTING GROUP

**CITY OF RANCHO CORDOVA
COMMUNITY FACILITIES DISTRICT NO. 2005-2
(LANDSCAPE MAINTENANCE)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2022-23**

November 16, 2022

***Community Facilities District No. 2005-2
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. 2005-2 (Landscape Maintenance) (“CFD No. 2005-2” or the “CFD”):

Fiscal Year 2022-23 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
785	\$132,593

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 2022-23

Tax Category	Parcels
Developed Property	785 Parcels
Undeveloped Property	0 Parcels

For more information regarding the status of development in CFD No. 2005-2, please see Section V of this report.

Delinquency Summary

Delinquent Amount for FY 2021-22 (as of June 30, 2022)	Number of Parcels Delinquent	Total Levy for FY 2021-22	Delinquency Rate
\$211	3	\$126,281	0.17%

I. INTRODUCTION

City of Rancho Cordova Community Facilities District No. 2005-2

The City of Rancho Cordova CFD No. 2005-2 is located in the City of Rancho Cordova (the “City”), in Sacramento County, in the State of California, approximately 12 miles east of Sacramento. On December 19, 2005, the City passed Resolution No. 154-2005, forming CFD No. 2005-2. A successful landowner election was then held, authorizing the levy of the special tax. CFD No. 2005-2 encompasses approximately 117 acres located in the development known as Capital Village. A total of 562 single family detached units and 265 single family attached units are planned for development in the current CFD boundary.

The types of services to be funded by the special tax revenues include turf maintenance, fertilization, tree pruning, shrub pruning, planting area fertilization, groundcover pruning, vine pruning, edging, weed control, irrigation management, landscape area litter removal, soundwall repairs and graffiti removal, and other improvements for the benefit of CFD No. 2005-2.

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, 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 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 the findings from the research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2022-23 special tax levy for CFD No. 2005-2. 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 2022-23, and services authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information related to the CFD.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of the CFD for fiscal year 2022-23.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** summarizes the status of development within CFD No. 2005-2.
- **Section VI** provides information on state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”) for the CFD, which was adopted as an exhibit to the Resolution of Formation of the CFD, the annual Special Tax Requirement means the amount that must be levied in any fiscal year to pay the cost of authorized services, administrative expenses, and amounts to cure delinquencies in the payment of the special tax. For fiscal year 2022-23, the City concluded that levying the maximum special tax rates would be required to fund authorized services for CFD No. 2005-2. Charging the maximum special taxes on Developed Property, as it is defined in the RMA, will generate a total of \$132,593 for fiscal year 2022-23.

IV. SPECIAL TAX LEVY

Special taxes within CFD No. 2005-2 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes the special tax categories and Tax Zones against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied. *(All capitalized terms not defined herein are defined in the RMA included in Appendix D of this Report.)*

Special Tax Categories

The RMA establishes several Tax Zones of taxable land in the CFD, each with its own unique maximum special tax rate for taxable property. According to the RMA, only Developed Property and Taxable Public Property are subject to a special tax levy in any given fiscal year. Developed Property is defined as all parcels of taxable property for which a use permit or building permit for new construction of a residential or non-residential structure is issued prior to June 1 of the preceding fiscal year. Taxable Public Property is defined as all parcels that had, in prior fiscal years, been taxed as Developed Property and subsequently came under ownership of a public agency.

Property that is not Developed Property or Taxable Public Property is not levied a special tax. Also, public property that is not classified as Taxable Public Property is exempt from the special tax.

Maximum Special Tax Rates

The maximum special tax rates applicable to taxable property in all Tax Zones of the CFD are set forth in Section C of the RMA. The table on the following page identifies the maximum special taxes that can be levied on property in CFD No. 2005-2 in fiscal year 2022-23. Pursuant to the RMA, beginning July 2005, and each July 1 thereafter, the maximum special tax rates shall be adjusted by an amount equal to the greater of: (i) the increase, if any, in the Local Consumer Price Index for the San Francisco-Oakland-San Jose Area for All Urban Consumers, or (ii) four percent (4%).

Table 1
Maximum Special Taxes for Fiscal Year 2022-23

Tax Zone	FY 2022-23 Maximum Special Tax Rates
1	\$98.34 per unit
2	\$118.02 per unit
3	\$147.52 per unit
4	\$196.68 per unit
5	\$295.02 per unit
6	\$393.36 per unit
7	\$491.70 per unit
8	\$590.06 per unit
9	\$688.40 per unit
10	\$786.74 per unit
11	\$885.08 per unit
12	\$983.42 per unit
13	\$1,081.76 per unit
14	\$1,180.10 per unit
15	\$1,278.44 per unit
16	\$629.39 per acre
17	\$786.74 per acre
18	\$983.42 per acre
19	\$1,278.45 per acre
20	\$1,475.13 per acre
21	\$1,671.81 per acre
22	\$1,966.84 per acre
23	\$2,458.55 per acre
24	\$2,950.26 per acre
25	\$3,933.68 per acre
26	\$4,917.10 per acre
27	\$5,900.52 per acre
28	\$6,883.94 per acre
29	\$7,867.36 per acre
30	\$8,850.78 per acre
31	\$9,834.19 per acre
32	\$10,817.61 per acre
33	\$11,801.03 per acre

Apportionment of Special Taxes

Each fiscal year, as set forth in Section D of the RMA, the special tax shall be levied proportionately on each parcel of Developed Property in CFD No. 2005-2 up to 100% of the maximum special tax determined for each category of Developed Property within each Tax Zone until the amount levied is equal to the Special Tax Requirement. If additional revenue is needed after this first step, the special tax shall be levied proportionately on each parcel of Taxable Public Property in CFD No. 2005-2 up to 100% of the maximum special tax that had applied to the parcel prior to it becoming Public Property until the amount is equal to the Special Tax Requirement.

The special tax for CFD No. 2005-2 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes provided, however, that CFD No. 2005-2 may (under the authority of Government Code Section 53340) in any particular case, bill the taxes directly to the property owner off the County tax roll.

For the fiscal year 2022-23 special tax levy, a total of 421 units in Tax Zone 2 and 562 units in Tax Zone 3 were classified as Developed Property. As shown in Table 1 above, the maximum special tax for Tax Zone 2 is \$118.02 per unit for fiscal year 2022-23. Therefore, these 421 units of Developed Property will generate \$49,686 in special tax revenue, assuming no special tax delinquencies, for fiscal year 2022-23. Similarly, the maximum special tax for Tax Zone 3 is \$147.52 per unit for fiscal year 2022-23. The 562 units of Developed Property in Tax Zone 3 will generate \$82,906 in special tax revenue for fiscal year 2022-23, assuming no special tax delinquencies. In total, the fiscal year 2022-23 special tax levy for CFD No. 2005-2 is \$132,593. Appendix C of this Report includes a detailed list of all parcels in the CFD and the special tax assigned to each parcel for fiscal year 2022-23.

Special Taxes Collected in Fiscal Year 2021-22

The CFD levied a total special tax of \$126,281 in fiscal year 2021-22. Since the CFD participates in the County's Teeter Plan, the entire \$126,281 was remitted to the City, regardless of delinquencies. All of the CFD special tax revenue was expended in fiscal year 2021-22 on landscape maintenance and administrative expenses associated with the CFD, including any applicable fees charged by Sacramento County for placing the special tax levy on the tax roll.

V. DEVELOPMENT UPDATE

As of June 1, 2022, building permits for 421 residential units in Tax Zone 2 and 562 residential units in Tax Zone 3 were issued by the City. Table 2 summarizes the allocation of taxable units to the Tax Zones established in the RMA:

**Table 2
Unit Allocation to Tax Zones for Fiscal Year 2022-23**

Tax Zone	Units
1	0
2	421
3	562
4	0
5	0
6	0
7	0
8	0
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0
17	0
18	0
19	0
20	0
21	0
22	0
23	0
24	0
25	0
26	0
27	0
28	0
29	0
30	0
31	0
32	0
33	0

VI. STATE REPORTING REQUIREMENTS

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

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.

APPENDIX A

*Special Tax Levy Summary for
Fiscal Year 2022-23*

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy Summary

Tax Zone	Number of Units/Acres	FY 2022-23 Maximum Special Tax		FY 2022-23 Actual Special Tax		FY 2022-23 Special Tax Revenues
1	0	\$98.34	per unit	\$98.34	per unit	\$0.00
2	421	\$118.02	per unit	\$118.02	per unit	\$49,686.42
3	562	\$147.52	per unit	\$147.52	per unit	\$82,906.24
4	0	\$196.68	per unit	\$196.68	per unit	\$0.00
5	0	\$295.02	per unit	\$295.02	per unit	\$0.00
6	0	\$393.36	per unit	\$393.36	per unit	\$0.00
7	0	\$491.70	per unit	\$491.70	per unit	\$0.00
8	0	\$590.06	per unit	\$590.06	per unit	\$0.00
9	0	\$688.40	per unit	\$688.40	per unit	\$0.00
10	0	\$786.74	per unit	\$786.74	per unit	\$0.00
11	0	\$885.08	per unit	\$885.08	per unit	\$0.00
12	0	\$983.42	per unit	\$983.42	per unit	\$0.00
13	0	\$1,081.76	per unit	\$1,081.76	per unit	\$0.00
14	0	\$1,180.10	per unit	\$1,180.10	per unit	\$0.00
15	0	\$1,278.44	per unit	\$1,278.44	per unit	\$0.00
16	0	\$629.39	per acre	\$629.39	per acre	\$0.00
17	0	\$786.74	per acre	\$786.74	per acre	\$0.00
18	0	\$983.42	per acre	\$983.42	per acre	\$0.00
19	0	\$1,278.45	per acre	\$1,278.45	per acre	\$0.00
20	0	\$1,475.13	per acre	\$1,475.13	per acre	\$0.00
21	0	\$1,671.81	per acre	\$1,671.81	per acre	\$0.00
22	0	\$1,966.84	per acre	\$1,966.84	per acre	\$0.00
23	0	\$2,458.55	per acre	\$2,458.55	per acre	\$0.00
24	0	\$2,950.26	per acre	\$2,950.26	per acre	\$0.00
25	0	\$3,933.68	per acre	\$3,933.68	per acre	\$0.00
26	0	\$4,917.10	per acre	\$4,917.10	per acre	\$0.00
27	0	\$5,900.52	per acre	\$5,900.52	per acre	\$0.00
28	0	\$6,883.94	per acre	\$6,883.94	per acre	\$0.00
29	0	\$7,867.36	per acre	\$7,867.36	per acre	\$0.00
30	0	\$8,850.78	per acre	\$8,850.78	per acre	\$0.00
31	0	\$9,834.19	per acre	\$9,834.19	per acre	\$0.00
32	0	\$10,817.61	per acre	\$10,817.61	per acre	\$0.00
33	0	\$11,801.03	per acre	\$11,801.03	per acre	\$0.00

Total Units: 983 **Total FY 2022-23 Special Tax Revenues:** **\$132,592.66**

APPENDIX B

CFD Budget Worksheet
Fiscal Year 2022-23

City of Rancho Cordova

2022/23 Budget Worksheet CFD No. 2005-2 (Landscape Maintenance)

Sacramento County Tax Code No. 0042

Levy Components	2021/22	2022/23
	\$126,281.40	\$132,592.66
MAINTENANCE COSTS		
Landscape Maintenance		
Base Maintenance	\$85,000.00	\$85,000.00
Special Projects	\$2,000.00	\$2,000.00
Public Works Staff Service Costs	<u>\$5,000.00</u>	<u>\$5,000.00</u>
Total Maintenance Costs	\$92,000.00	\$92,000.00
ADMINISTRATION COSTS		
District Administration - Agency	<u>\$5,000.00</u>	<u>\$5,000.00</u>
Subtotal Agency Staff and Expenses	\$5,000.00	\$5,000.00
County Auditor and Assessor Fees	\$446.80	\$446.80
Consulting and Professional Services	\$4,550.00	\$4,550.00
Delinquency Management Costs	Included	Included
Other Expenses	<u>\$0.00</u>	<u>\$0.00</u>
Subtotal Non-Agency Admin Expenses	\$4,996.80	\$4,996.80
TOTAL ADMINISTRATION COSTS	\$9,996.80	\$9,996.80
ADJUSTMENTS APPLIED TO LEVY		
Replenishment/(Credit)	\$0.00	\$0.00
Allowance for Delinquent Special Taxes	\$0.00	\$0.00
Miscellaneous Adjustment	<u>\$24,284.60</u>	<u>\$30,595.86</u>
TOTAL	\$24,284.60	\$30,595.86
TOTAL BUDGET		
Maintenance Costs	\$92,000.00	\$92,000.00
Administration Costs	\$9,996.80	\$9,996.80
Adjustments	<u>\$24,284.60</u>	<u>\$30,595.86</u>
Total Budget	\$126,281.40	\$132,592.66
TOTAL TAX LEVY		
Total Tax Levy	\$126,281.40	\$132,592.66
Amount Available for Services	\$116,284.60	\$122,595.86
Budget Surplus/(Shortfall)	\$0.00	\$0.00
ADDITIONAL INFORMATION		
Number of Active Parcels	847	847
Number of Parcels Levied	785	785
Total Maximum Tax	\$126,281.40	\$132,592.66
Percentage of Maximum Tax Levied	100.00%	100.00%

APPENDIX C

*Fiscal Year 2022-23
Special Tax Levy for
Individual Assessor's Parcels*

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 0680 - 072	2	Developed	\$23,485.98
072 - 2970 - 001	3	Developed	\$147.52
072 - 2970 - 002	3	Developed	\$147.52
072 - 2970 - 003	3	Developed	\$147.52
072 - 2970 - 004	3	Developed	\$147.52
072 - 2970 - 005	3	Developed	\$147.52
072 - 2970 - 006	3	Developed	\$147.52
072 - 2970 - 007	3	Developed	\$147.52
072 - 2970 - 008	3	Developed	\$147.52
072 - 2970 - 009	3	Developed	\$147.52
072 - 2970 - 010	3	Developed	\$147.52
072 - 2970 - 011	3	Developed	\$147.52
072 - 2970 - 012	3	Developed	\$147.52
072 - 2970 - 013	3	Developed	\$147.52
072 - 2970 - 014	3	Developed	\$147.52
072 - 2970 - 015	3	Developed	\$147.52
072 - 2970 - 016	3	Developed	\$147.52
072 - 2970 - 017	3	Developed	\$147.52
072 - 2970 - 024	3	Developed	\$147.52
072 - 2970 - 025	3	Developed	\$147.52
072 - 2970 - 026	3	Developed	\$147.52
072 - 2970 - 027	3	Developed	\$147.52
072 - 2970 - 028	3	Developed	\$147.52
072 - 2970 - 029	3	Developed	\$147.52
072 - 2970 - 030	3	Developed	\$147.52
072 - 2970 - 031	3	Developed	\$147.52
072 - 2970 - 032	3	Developed	\$147.52
072 - 2970 - 033	3	Developed	\$147.52
072 - 2970 - 034	3	Developed	\$147.52
072 - 2970 - 035	3	Developed	\$147.52
072 - 2970 - 036	3	Developed	\$147.52
072 - 2970 - 037	3	Developed	\$147.52
072 - 2970 - 038	3	Developed	\$147.52
072 - 2970 - 039	3	Developed	\$147.52
072 - 2970 - 040	3	Developed	\$147.52
072 - 2970 - 053	3	Developed	\$147.52
072 - 2970 - 054	3	Developed	\$147.52
072 - 2970 - 055	3	Developed	\$147.52
072 - 2970 - 056	3	Developed	\$147.52
072 - 2970 - 057	3	Developed	\$147.52
072 - 2970 - 058	3	Developed	\$147.52
072 - 2970 - 059	3	Developed	\$147.52
072 - 2970 - 060	3	Developed	\$147.52
072 - 2970 - 061	3	Developed	\$147.52
072 - 2970 - 062	3	Developed	\$147.52
072 - 2970 - 063	3	Developed	\$147.52
072 - 2970 - 064	3	Developed	\$147.52
072 - 2970 - 065	3	Developed	\$147.52
072 - 2970 - 066	3	Developed	\$147.52
072 - 2970 - 067	3	Developed	\$147.52
072 - 2970 - 068	3	Developed	\$147.52
072 - 2970 - 069	3	Developed	\$147.52
072 - 2970 - 070	3	Developed	\$147.52
072 - 2970 - 071	3	Developed	\$147.52
072 - 2970 - 072	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2970 - 073	3	Developed	\$147.52
072 - 2970 - 074	3	Developed	\$147.52
072 - 2970 - 075	3	Developed	\$147.52
072 - 2970 - 076	3	Developed	\$147.52
072 - 2970 - 077	3	Developed	\$147.52
072 - 2970 - 078	3	Developed	\$147.52
072 - 2970 - 079	3	Developed	\$147.52
072 - 2970 - 080	3	Developed	\$147.52
072 - 2970 - 081	3	Developed	\$147.52
072 - 2970 - 082	3	Developed	\$147.52
072 - 2970 - 083	3	Developed	\$147.52
072 - 2970 - 084	3	Developed	\$147.52
072 - 2970 - 085	3	Developed	\$147.52
072 - 2970 - 086	3	Developed	\$147.52
072 - 2970 - 087	3	Developed	\$147.52
072 - 2970 - 088	3	Developed	\$147.52
072 - 2970 - 089	3	Developed	\$147.52
072 - 2970 - 090	3	Developed	\$147.52
072 - 2970 - 091	3	Developed	\$147.52
072 - 2970 - 092	2	Developed	\$118.02
072 - 2970 - 093	2	Developed	\$118.02
072 - 2970 - 094	2	Developed	\$118.02
072 - 2970 - 095	2	Developed	\$118.02
072 - 2970 - 096	2	Developed	\$118.02
072 - 2970 - 097	2	Developed	\$118.02
072 - 2970 - 098	2	Developed	\$118.02
072 - 2970 - 099	2	Developed	\$118.02
072 - 2970 - 100	2	Developed	\$118.02
072 - 2970 - 101	2	Developed	\$118.02
072 - 2970 - 102	2	Developed	\$118.02
072 - 2970 - 103	2	Developed	\$118.02
072 - 2970 - 104	2	Developed	\$118.02
072 - 2970 - 105	2	Developed	\$118.02
072 - 2970 - 106	2	Developed	\$118.02
072 - 2970 - 107	2	Developed	\$118.02
072 - 2970 - 108	2	Developed	\$118.02
072 - 2970 - 109	2	Developed	\$118.02
072 - 2970 - 110	2	Developed	\$118.02
072 - 2970 - 111	2	Developed	\$118.02
072 - 2970 - 112	2	Developed	\$118.02
072 - 2970 - 113	2	Developed	\$118.02
072 - 2970 - 114	2	Developed	\$118.02
072 - 2970 - 115	2	Developed	\$118.02
072 - 2970 - 146	2	Developed	\$118.02
072 - 2970 - 147	2	Developed	\$118.02
072 - 2970 - 148	2	Developed	\$118.02
072 - 2970 - 149	2	Developed	\$118.02
072 - 2970 - 150	2	Developed	\$118.02
072 - 2970 - 151	2	Developed	\$118.02
072 - 2970 - 152	2	Developed	\$118.02
072 - 2970 - 153	2	Developed	\$118.02
072 - 2970 - 154	2	Developed	\$118.02
072 - 2970 - 155	2	Developed	\$118.02
072 - 2970 - 156	2	Developed	\$118.02
072 - 2970 - 157	2	Developed	\$118.02

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2970 - 158	3	Developed	\$147.52
072 - 2970 - 159	3	Developed	\$147.52
072 - 2970 - 160	3	Developed	\$147.52
072 - 2970 - 161	3	Developed	\$147.52
072 - 2970 - 162	3	Developed	\$147.52
072 - 2970 - 163	3	Developed	\$147.52
072 - 2970 - 164	3	Developed	\$147.52
072 - 2970 - 165	3	Developed	\$147.52
072 - 2970 - 166	3	Developed	\$147.52
072 - 2970 - 167	Exempt	Exempt	\$0.00
072 - 2970 - 168	Exempt	Exempt	\$0.00
072 - 2970 - 169	Exempt	Exempt	\$0.00
072 - 2970 - 170	Exempt	Exempt	\$0.00
072 - 2970 - 171	Exempt	Exempt	\$0.00
072 - 2970 - 173	Exempt	Exempt	\$0.00
072 - 2970 - 174	Exempt	Exempt	\$0.00
072 - 2970 - 175	Exempt	Exempt	\$0.00
072 - 2970 - 176	Exempt	Exempt	\$0.00
072 - 2970 - 177	Exempt	Exempt	\$0.00
072 - 2970 - 178	Exempt	Exempt	\$0.00
072 - 2970 - 179	Exempt	Exempt	\$0.00
072 - 2970 - 180	Exempt	Exempt	\$0.00
072 - 2970 - 181	Exempt	Exempt	\$0.00
072 - 2970 - 182	Exempt	Exempt	\$0.00
072 - 2970 - 183	Exempt	Exempt	\$0.00
072 - 2970 - 200	Exempt	Exempt	\$0.00
072 - 2970 - 201	2	Developed	\$118.02
072 - 2970 - 202	2	Developed	\$118.02
072 - 2970 - 203	2	Developed	\$118.02
072 - 2970 - 204	2	Developed	\$118.02
072 - 2970 - 205	2	Developed	\$118.02
072 - 2970 - 206	2	Developed	\$118.02
072 - 2970 - 207	2	Developed	\$118.02
072 - 2970 - 208	2	Developed	\$118.02
072 - 2970 - 209	2	Developed	\$118.02
072 - 2970 - 210	2	Developed	\$118.02
072 - 2970 - 211	2	Developed	\$118.02
072 - 2970 - 212	2	Developed	\$118.02
072 - 2970 - 213	2	Developed	\$118.02
072 - 2970 - 214	2	Developed	\$118.02
072 - 2970 - 215	2	Developed	\$118.02
072 - 2970 - 216	2	Developed	\$118.02
072 - 2970 - 217	2	Developed	\$118.02
072 - 2970 - 218	2	Developed	\$118.02
072 - 2970 - 219	2	Developed	\$118.02
072 - 2970 - 220	2	Developed	\$118.02
072 - 2970 - 221	2	Developed	\$118.02
072 - 2970 - 222	2	Developed	\$118.02
072 - 2970 - 223	2	Developed	\$118.02
072 - 2970 - 224	2	Developed	\$118.02
072 - 2970 - 225	2	Developed	\$118.02
072 - 2970 - 226	2	Developed	\$118.02
072 - 2970 - 227	2	Developed	\$118.02
072 - 2970 - 228	2	Developed	\$118.02
072 - 2970 - 229	2	Developed	\$118.02

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2970 - 230	2	Developed	\$118.02
072 - 2970 - 231	2	Developed	\$118.02
072 - 2970 - 232	2	Developed	\$118.02
072 - 2970 - 233	2	Developed	\$118.02
072 - 2970 - 234	2	Developed	\$118.02
072 - 2970 - 235	2	Developed	\$118.02
072 - 2970 - 236	2	Developed	\$118.02
072 - 2970 - 237	2	Developed	\$118.02
072 - 2970 - 238	2	Developed	\$118.02
072 - 2970 - 239	2	Developed	\$118.02
072 - 2970 - 240	2	Developed	\$118.02
072 - 2970 - 241	2	Developed	\$118.02
072 - 2970 - 242	2	Developed	\$118.02
072 - 2970 - 243	2	Developed	\$118.02
072 - 2970 - 244	2	Developed	\$118.02
072 - 2970 - 245	2	Developed	\$118.02
072 - 2970 - 246	2	Developed	\$118.02
072 - 2970 - 247	2	Developed	\$118.02
072 - 2970 - 248	2	Developed	\$118.02
072 - 2980 - 001	3	Developed	\$147.52
072 - 2980 - 002	3	Developed	\$147.52
072 - 2980 - 003	3	Developed	\$147.52
072 - 2980 - 004	3	Developed	\$147.52
072 - 2980 - 005	3	Developed	\$147.52
072 - 2980 - 006	3	Developed	\$147.52
072 - 2980 - 007	3	Developed	\$147.52
072 - 2980 - 008	3	Developed	\$147.52
072 - 2980 - 009	3	Developed	\$147.52
072 - 2980 - 010	3	Developed	\$147.52
072 - 2980 - 011	3	Developed	\$147.52
072 - 2980 - 012	3	Developed	\$147.52
072 - 2980 - 013	3	Developed	\$147.52
072 - 2980 - 017	3	Developed	\$147.52
072 - 2980 - 018	3	Developed	\$147.52
072 - 2980 - 019	3	Developed	\$147.52
072 - 2980 - 020	3	Developed	\$147.52
072 - 2980 - 021	3	Developed	\$147.52
072 - 2980 - 022	3	Developed	\$147.52
072 - 2980 - 023	3	Developed	\$147.52
072 - 2980 - 024	3	Developed	\$147.52
072 - 2980 - 025	3	Developed	\$147.52
072 - 2980 - 026	3	Developed	\$147.52
072 - 2980 - 027	3	Developed	\$147.52
072 - 2980 - 028	3	Developed	\$147.52
072 - 2980 - 029	3	Developed	\$147.52
072 - 2980 - 030	3	Developed	\$147.52
072 - 2980 - 031	3	Developed	\$147.52
072 - 2980 - 032	3	Developed	\$147.52
072 - 2980 - 033	3	Developed	\$147.52
072 - 2980 - 034	3	Developed	\$147.52
072 - 2980 - 035	3	Developed	\$147.52
072 - 2980 - 036	3	Developed	\$147.52
072 - 2980 - 037	3	Developed	\$147.52
072 - 2980 - 038	3	Developed	\$147.52
072 - 2980 - 039	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2980 - 040	3	Developed	\$147.52
072 - 2980 - 041	3	Developed	\$147.52
072 - 2980 - 042	3	Developed	\$147.52
072 - 2980 - 043	3	Developed	\$147.52
072 - 2980 - 044	3	Developed	\$147.52
072 - 2980 - 045	3	Developed	\$147.52
072 - 2980 - 046	3	Developed	\$147.52
072 - 2980 - 047	3	Developed	\$147.52
072 - 2980 - 048	3	Developed	\$147.52
072 - 2980 - 049	3	Developed	\$147.52
072 - 2980 - 050	3	Developed	\$147.52
072 - 2980 - 051	3	Developed	\$147.52
072 - 2980 - 052	3	Developed	\$147.52
072 - 2980 - 053	3	Developed	\$147.52
072 - 2980 - 054	3	Developed	\$147.52
072 - 2980 - 055	3	Developed	\$147.52
072 - 2980 - 056	3	Developed	\$147.52
072 - 2980 - 057	3	Developed	\$147.52
072 - 2980 - 058	3	Developed	\$147.52
072 - 2980 - 059	3	Developed	\$147.52
072 - 2980 - 060	3	Developed	\$147.52
072 - 2980 - 061	3	Developed	\$147.52
072 - 2980 - 062	3	Developed	\$147.52
072 - 2980 - 063	3	Developed	\$147.52
072 - 2980 - 064	3	Developed	\$147.52
072 - 2980 - 065	3	Developed	\$147.52
072 - 2980 - 066	3	Developed	\$147.52
072 - 2980 - 067	3	Developed	\$147.52
072 - 2980 - 068	3	Developed	\$147.52
072 - 2980 - 069	3	Developed	\$147.52
072 - 2980 - 070	3	Developed	\$147.52
072 - 2980 - 071	3	Developed	\$147.52
072 - 2980 - 072	3	Developed	\$147.52
072 - 2980 - 073	3	Developed	\$147.52
072 - 2980 - 074	3	Developed	\$147.52
072 - 2980 - 075	3	Developed	\$147.52
072 - 2980 - 076	3	Developed	\$147.52
072 - 2980 - 077	3	Developed	\$147.52
072 - 2980 - 078	3	Developed	\$147.52
072 - 2980 - 079	3	Developed	\$147.52
072 - 2980 - 080	3	Developed	\$147.52
072 - 2980 - 081	3	Developed	\$147.52
072 - 2980 - 082	3	Developed	\$147.52
072 - 2980 - 083	3	Developed	\$147.52
072 - 2980 - 084	3	Developed	\$147.52
072 - 2980 - 085	3	Developed	\$147.52
072 - 2980 - 086	3	Developed	\$147.52
072 - 2980 - 087	3	Developed	\$147.52
072 - 2980 - 088	3	Developed	\$147.52
072 - 2980 - 089	3	Developed	\$147.52
072 - 2980 - 090	Exempt	Exempt	\$0.00
072 - 2980 - 091	Exempt	Exempt	\$0.00
072 - 2980 - 092	3	Developed	\$147.52
072 - 2980 - 093	3	Developed	\$147.52
072 - 2980 - 094	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2990 - 001	3	Developed	\$147.52
072 - 2990 - 002	3	Developed	\$147.52
072 - 2990 - 003	3	Developed	\$147.52
072 - 2990 - 004	3	Developed	\$147.52
072 - 2990 - 005	3	Developed	\$147.52
072 - 2990 - 006	3	Developed	\$147.52
072 - 2990 - 007	3	Developed	\$147.52
072 - 2990 - 008	3	Developed	\$147.52
072 - 2990 - 009	3	Developed	\$147.52
072 - 2990 - 010	3	Developed	\$147.52
072 - 2990 - 011	3	Developed	\$147.52
072 - 2990 - 012	3	Developed	\$147.52
072 - 2990 - 013	3	Developed	\$147.52
072 - 2990 - 014	3	Developed	\$147.52
072 - 2990 - 015	3	Developed	\$147.52
072 - 2990 - 016	3	Developed	\$147.52
072 - 2990 - 017	Exempt	Exempt	\$0.00
072 - 2990 - 018	Exempt	Exempt	\$0.00
072 - 2990 - 019	Exempt	Exempt	\$0.00
072 - 2990 - 020	Exempt	Exempt	\$0.00
072 - 2990 - 021	Exempt	Exempt	\$0.00
072 - 2990 - 022	Exempt	Exempt	\$0.00
072 - 2990 - 023	Exempt	Exempt	\$0.00
072 - 2990 - 024	3	Developed	\$147.52
072 - 2990 - 025	3	Developed	\$147.52
072 - 2990 - 026	3	Developed	\$147.52
072 - 2990 - 027	3	Developed	\$147.52
072 - 2990 - 028	3	Developed	\$147.52
072 - 2990 - 029	3	Developed	\$147.52
072 - 2990 - 030	3	Developed	\$147.52
072 - 2990 - 031	3	Developed	\$147.52
072 - 2990 - 032	3	Developed	\$147.52
072 - 2990 - 033	3	Developed	\$147.52
072 - 2990 - 042	3	Developed	\$147.52
072 - 2990 - 043	3	Developed	\$147.52
072 - 2990 - 044	3	Developed	\$147.52
072 - 2990 - 045	3	Developed	\$147.52
072 - 2990 - 046	3	Developed	\$147.52
072 - 2990 - 047	3	Developed	\$147.52
072 - 2990 - 050	2	Developed	\$118.02
072 - 2990 - 051	2	Developed	\$118.02
072 - 2990 - 096	3	Developed	\$147.52
072 - 2990 - 097	3	Developed	\$147.52
072 - 2990 - 098	3	Developed	\$147.52
072 - 2990 - 099	3	Developed	\$147.52
072 - 2990 - 106	3	Developed	\$147.52
072 - 2990 - 107	3	Developed	\$147.52
072 - 2990 - 108	3	Developed	\$147.52
072 - 2990 - 109	3	Developed	\$147.52
072 - 2990 - 110	3	Developed	\$147.52
072 - 2990 - 111	3	Developed	\$147.52
072 - 2990 - 159	Exempt	Exempt	\$0.00
072 - 2990 - 160	Exempt	Exempt	\$0.00
072 - 2990 - 161	Exempt	Exempt	\$0.00
072 - 2990 - 164	Exempt	Exempt	\$0.00

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2990 - 165	Exempt	Exempt	\$0.00
072 - 2990 - 167	Exempt	Exempt	\$0.00
072 - 2990 - 168	Exempt	Exempt	\$0.00
072 - 2990 - 169	Exempt	Exempt	\$0.00
072 - 2990 - 170	Exempt	Exempt	\$0.00
072 - 2990 - 171	Exempt	Exempt	\$0.00
072 - 2990 - 172	Exempt	Exempt	\$0.00
072 - 2990 - 173	Exempt	Exempt	\$0.00
072 - 2990 - 174	Exempt	Exempt	\$0.00
072 - 2990 - 175	Exempt	Exempt	\$0.00
072 - 2990 - 176	2	Developed	\$118.02
072 - 2990 - 177	2	Developed	\$118.02
072 - 2990 - 178	2	Developed	\$118.02
072 - 2990 - 179	2	Developed	\$118.02
072 - 2990 - 195	Exempt	Exempt	\$0.00
072 - 2990 - 202	2	Developed	\$118.02
072 - 2990 - 203	2	Developed	\$118.02
072 - 2990 - 204	2	Developed	\$118.02
072 - 2990 - 205	2	Developed	\$118.02
072 - 2990 - 206	2	Developed	\$118.02
072 - 2990 - 207	2	Developed	\$118.02
072 - 2990 - 208	Exempt	Exempt	\$0.00
072 - 2990 - 209	2	Developed	\$118.02
072 - 2990 - 210	2	Developed	\$118.02
072 - 2990 - 211	2	Developed	\$118.02
072 - 2990 - 212	2	Developed	\$118.02
072 - 2990 - 213	2	Developed	\$118.02
072 - 2990 - 214	2	Developed	\$118.02
072 - 2990 - 215	2	Developed	\$118.02
072 - 2990 - 216	2	Developed	\$118.02
072 - 2990 - 217	2	Developed	\$118.02
072 - 2990 - 220	2	Developed	\$118.02
072 - 2990 - 221	2	Developed	\$118.02
072 - 2990 - 222	2	Developed	\$118.02
072 - 2990 - 223	2	Developed	\$118.02
072 - 2990 - 224	2	Developed	\$118.02
072 - 2990 - 225	2	Developed	\$118.02
072 - 2990 - 226	2	Developed	\$118.02
072 - 2990 - 227	2	Developed	\$118.02
072 - 2990 - 228	2	Developed	\$118.02
072 - 2990 - 229	2	Developed	\$118.02
072 - 2990 - 230	2	Developed	\$118.02
072 - 2990 - 231	2	Developed	\$118.02
072 - 2990 - 232	2	Developed	\$118.02
072 - 2990 - 233	2	Developed	\$118.02
072 - 2990 - 234	2	Developed	\$118.02
072 - 2990 - 235	2	Developed	\$118.02
072 - 2990 - 236	2	Developed	\$118.02
072 - 2990 - 237	2	Developed	\$118.02
072 - 2990 - 238	2	Developed	\$118.02
072 - 2990 - 239	2	Developed	\$118.02
072 - 2990 - 240	2	Developed	\$118.02
072 - 2990 - 241	2	Developed	\$118.02
072 - 2990 - 242	2	Developed	\$118.02
072 - 2990 - 243	2	Developed	\$118.02

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2990 - 244	2	Developed	\$118.02
072 - 2990 - 245	2	Developed	\$118.02
072 - 2990 - 246	2	Developed	\$118.02
072 - 2990 - 247	2	Developed	\$118.02
072 - 2990 - 248	2	Developed	\$118.02
072 - 2990 - 249	2	Developed	\$118.02
072 - 2990 - 250	2	Developed	\$118.02
072 - 2990 - 251	2	Developed	\$118.02
072 - 2990 - 254	2	Developed	\$118.02
072 - 2990 - 255	2	Developed	\$118.02
072 - 2990 - 256	2	Developed	\$118.02
072 - 2990 - 257	2	Developed	\$118.02
072 - 2990 - 258	2	Developed	\$118.02
072 - 2990 - 259	2	Developed	\$118.02
072 - 2990 - 260	2	Developed	\$118.02
072 - 2990 - 261	2	Developed	\$118.02
072 - 2990 - 262	2	Developed	\$118.02
072 - 2990 - 263	2	Developed	\$118.02
072 - 2990 - 264	2	Developed	\$118.02
072 - 2990 - 265	2	Developed	\$118.02
072 - 2990 - 266	2	Developed	\$118.02
072 - 2990 - 267	2	Developed	\$118.02
072 - 2990 - 268	2	Developed	\$118.02
072 - 2990 - 269	2	Developed	\$118.02
072 - 2990 - 270	2	Developed	\$118.02
072 - 2990 - 271	2	Developed	\$118.02
072 - 2990 - 272	2	Developed	\$118.02
072 - 2990 - 273	2	Developed	\$118.02
072 - 2990 - 274	2	Developed	\$118.02
072 - 2990 - 275	3	Developed	\$147.52
072 - 2990 - 276	3	Developed	\$147.52
072 - 2990 - 277	3	Developed	\$147.52
072 - 2990 - 278	3	Developed	\$147.52
072 - 2990 - 279	3	Developed	\$147.52
072 - 2990 - 280	3	Developed	\$147.52
072 - 2990 - 281	3	Developed	\$147.52
072 - 2990 - 282	3	Developed	\$147.52
072 - 2990 - 283	3	Developed	\$147.52
072 - 2990 - 284	3	Developed	\$147.52
072 - 2990 - 285	3	Developed	\$147.52
072 - 2990 - 286	3	Developed	\$147.52
072 - 2990 - 287	3	Developed	\$147.52
072 - 2990 - 288	2	Developed	\$118.02
072 - 2990 - 289	2	Developed	\$118.02
072 - 2990 - 290	2	Developed	\$118.02
072 - 2990 - 291	2	Developed	\$118.02
072 - 2990 - 292	2	Developed	\$118.02
072 - 2990 - 293	2	Developed	\$118.02
072 - 2990 - 294	2	Developed	\$118.02
072 - 2990 - 295	2	Developed	\$118.02
072 - 2990 - 296	2	Developed	\$118.02
072 - 2990 - 297	2	Developed	\$118.02
072 - 2990 - 298	2	Developed	\$118.02
072 - 2990 - 299	2	Developed	\$118.02
072 - 2990 - 300	2	Developed	\$118.02

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 2990 - 301	2	Developed	\$118.02
072 - 2990 - 302	2	Developed	\$118.02
072 - 2990 - 303	2	Developed	\$118.02
072 - 2990 - 304	2	Developed	\$118.02
072 - 2990 - 305	2	Developed	\$118.02
072 - 2990 - 306	2	Developed	\$118.02
072 - 2990 - 307	2	Developed	\$118.02
072 - 2990 - 308	2	Developed	\$118.02
072 - 2990 - 309	2	Developed	\$118.02
072 - 3000 - 001	3	Developed	\$147.52
072 - 3000 - 002	3	Developed	\$147.52
072 - 3000 - 003	3	Developed	\$147.52
072 - 3000 - 004	3	Developed	\$147.52
072 - 3000 - 005	3	Developed	\$147.52
072 - 3000 - 006	3	Developed	\$147.52
072 - 3000 - 007	3	Developed	\$147.52
072 - 3000 - 008	3	Developed	\$147.52
072 - 3000 - 009	3	Developed	\$147.52
072 - 3000 - 010	3	Developed	\$147.52
072 - 3000 - 011	3	Developed	\$147.52
072 - 3000 - 012	3	Developed	\$147.52
072 - 3000 - 013	3	Developed	\$147.52
072 - 3000 - 014	3	Developed	\$147.52
072 - 3000 - 015	3	Developed	\$147.52
072 - 3000 - 016	3	Developed	\$147.52
072 - 3000 - 017	3	Developed	\$147.52
072 - 3000 - 018	3	Developed	\$147.52
072 - 3000 - 019	3	Developed	\$147.52
072 - 3000 - 020	3	Developed	\$147.52
072 - 3000 - 021	3	Developed	\$147.52
072 - 3000 - 022	3	Developed	\$147.52
072 - 3000 - 023	3	Developed	\$147.52
072 - 3000 - 024	3	Developed	\$147.52
072 - 3000 - 025	3	Developed	\$147.52
072 - 3000 - 026	3	Developed	\$147.52
072 - 3000 - 027	3	Developed	\$147.52
072 - 3000 - 028	3	Developed	\$147.52
072 - 3000 - 029	3	Developed	\$147.52
072 - 3000 - 030	3	Developed	\$147.52
072 - 3000 - 031	3	Developed	\$147.52
072 - 3000 - 032	3	Developed	\$147.52
072 - 3000 - 033	3	Developed	\$147.52
072 - 3000 - 034	3	Developed	\$147.52
072 - 3000 - 035	3	Developed	\$147.52
072 - 3000 - 036	3	Developed	\$147.52
072 - 3000 - 037	3	Developed	\$147.52
072 - 3000 - 038	3	Developed	\$147.52
072 - 3000 - 039	3	Developed	\$147.52
072 - 3000 - 040	3	Developed	\$147.52
072 - 3000 - 041	3	Developed	\$147.52
072 - 3000 - 042	3	Developed	\$147.52
072 - 3000 - 043	3	Developed	\$147.52
072 - 3000 - 044	3	Developed	\$147.52
072 - 3000 - 045	3	Developed	\$147.52
072 - 3000 - 046	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3000 - 047	3	Developed	\$147.52
072 - 3000 - 048	3	Developed	\$147.52
072 - 3000 - 049	3	Developed	\$147.52
072 - 3000 - 050	3	Developed	\$147.52
072 - 3000 - 051	3	Developed	\$147.52
072 - 3000 - 052	3	Developed	\$147.52
072 - 3000 - 053	Exempt	Exempt	\$0.00
072 - 3000 - 054	Exempt	Exempt	\$0.00
072 - 3050 - 207	Exempt	Exempt	\$0.00
072 - 3230 - 001	2	Developed	\$118.02
072 - 3230 - 002	2	Developed	\$118.02
072 - 3230 - 003	2	Developed	\$118.02
072 - 3230 - 004	2	Developed	\$118.02
072 - 3230 - 005	2	Developed	\$118.02
072 - 3230 - 006	2	Developed	\$118.02
072 - 3230 - 007	2	Developed	\$118.02
072 - 3230 - 008	2	Developed	\$118.02
072 - 3230 - 009	2	Developed	\$118.02
072 - 3230 - 010	2	Developed	\$118.02
072 - 3230 - 011	2	Developed	\$118.02
072 - 3230 - 012	2	Developed	\$118.02
072 - 3230 - 013	2	Developed	\$118.02
072 - 3230 - 014	2	Developed	\$118.02
072 - 3230 - 015	2	Developed	\$118.02
072 - 3230 - 016	2	Developed	\$118.02
072 - 3230 - 017	2	Developed	\$118.02
072 - 3230 - 018	2	Developed	\$118.02
072 - 3230 - 019	2	Developed	\$118.02
072 - 3230 - 020	2	Developed	\$118.02
072 - 3230 - 021	2	Developed	\$118.02
072 - 3230 - 022	2	Developed	\$118.02
072 - 3230 - 023	2	Developed	\$118.02
072 - 3230 - 024	2	Developed	\$118.02
072 - 3230 - 025	Exempt	Exempt	\$0.00
072 - 3230 - 026	Exempt	Exempt	\$0.00
072 - 3230 - 027	2	Developed	\$118.02
072 - 3230 - 028	2	Developed	\$118.02
072 - 3230 - 029	2	Developed	\$118.02
072 - 3230 - 030	3	Developed	\$147.52
072 - 3230 - 031	3	Developed	\$147.52
072 - 3230 - 032	3	Developed	\$147.52
072 - 3230 - 033	3	Developed	\$147.52
072 - 3230 - 034	3	Developed	\$147.52
072 - 3230 - 035	3	Developed	\$147.52
072 - 3230 - 036	3	Developed	\$147.52
072 - 3230 - 037	3	Developed	\$147.52
072 - 3230 - 038	3	Developed	\$147.52
072 - 3230 - 039	Exempt	Exempt	\$0.00
072 - 3230 - 040	3	Developed	\$147.52
072 - 3230 - 041	Exempt	Exempt	\$0.00
072 - 3230 - 042	3	Developed	\$147.52
072 - 3230 - 043	3	Developed	\$147.52
072 - 3230 - 044	3	Developed	\$147.52
072 - 3230 - 045	3	Developed	\$147.52
072 - 3230 - 046	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3230 - 047	3	Developed	\$147.52
072 - 3230 - 048	3	Developed	\$147.52
072 - 3230 - 049	3	Developed	\$147.52
072 - 3230 - 050	3	Developed	\$147.52
072 - 3230 - 051	3	Developed	\$147.52
072 - 3230 - 052	3	Developed	\$147.52
072 - 3230 - 053	3	Developed	\$147.52
072 - 3230 - 054	3	Developed	\$147.52
072 - 3230 - 055	Exempt	Exempt	\$0.00
072 - 3240 - 001	3	Developed	\$147.52
072 - 3240 - 002	3	Developed	\$147.52
072 - 3240 - 003	3	Developed	\$147.52
072 - 3240 - 004	3	Developed	\$147.52
072 - 3240 - 005	3	Developed	\$147.52
072 - 3240 - 006	3	Developed	\$147.52
072 - 3240 - 007	3	Developed	\$147.52
072 - 3240 - 008	3	Developed	\$147.52
072 - 3240 - 009	3	Developed	\$147.52
072 - 3240 - 010	3	Developed	\$147.52
072 - 3240 - 011	3	Developed	\$147.52
072 - 3240 - 012	3	Developed	\$147.52
072 - 3240 - 013	3	Developed	\$147.52
072 - 3240 - 014	3	Developed	\$147.52
072 - 3240 - 015	3	Developed	\$147.52
072 - 3240 - 016	3	Developed	\$147.52
072 - 3240 - 017	3	Developed	\$147.52
072 - 3240 - 018	3	Developed	\$147.52
072 - 3240 - 019	3	Developed	\$147.52
072 - 3240 - 020	3	Developed	\$147.52
072 - 3240 - 021	3	Developed	\$147.52
072 - 3240 - 022	3	Developed	\$147.52
072 - 3240 - 023	2	Developed	\$118.02
072 - 3240 - 024	2	Developed	\$118.02
072 - 3240 - 025	2	Developed	\$118.02
072 - 3240 - 026	Exempt	Exempt	\$0.00
072 - 3240 - 027	Exempt	Exempt	\$0.00
072 - 3240 - 028	2	Developed	\$118.02
072 - 3240 - 029	2	Developed	\$118.02
072 - 3240 - 030	2	Developed	\$118.02
072 - 3240 - 031	2	Developed	\$118.02
072 - 3240 - 032	2	Developed	\$118.02
072 - 3240 - 033	2	Developed	\$118.02
072 - 3240 - 034	Exempt	Exempt	\$0.00
072 - 3240 - 035	3	Developed	\$147.52
072 - 3240 - 036	3	Developed	\$147.52
072 - 3240 - 037	3	Developed	\$147.52
072 - 3240 - 038	3	Developed	\$147.52
072 - 3240 - 039	3	Developed	\$147.52
072 - 3240 - 040	3	Developed	\$147.52
072 - 3240 - 041	3	Developed	\$147.52
072 - 3240 - 042	3	Developed	\$147.52
072 - 3240 - 043	3	Developed	\$147.52
072 - 3240 - 044	3	Developed	\$147.52
072 - 3240 - 045	3	Developed	\$147.52
072 - 3240 - 046	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3240 - 047	3	Developed	\$147.52
072 - 3240 - 048	3	Developed	\$147.52
072 - 3240 - 049	3	Developed	\$147.52
072 - 3240 - 050	3	Developed	\$147.52
072 - 3240 - 051	3	Developed	\$147.52
072 - 3240 - 054	3	Developed	\$147.52
072 - 3240 - 055	3	Developed	\$147.52
072 - 3240 - 056	3	Developed	\$147.52
072 - 3240 - 057	3	Developed	\$147.52
072 - 3240 - 058	3	Developed	\$147.52
072 - 3240 - 059	3	Developed	\$147.52
072 - 3240 - 060	3	Developed	\$147.52
072 - 3240 - 061	3	Developed	\$147.52
072 - 3240 - 062	3	Developed	\$147.52
072 - 3240 - 063	3	Developed	\$147.52
072 - 3240 - 064	3	Developed	\$147.52
072 - 3240 - 065	3	Developed	\$147.52
072 - 3240 - 066	3	Developed	\$147.52
072 - 3240 - 067	3	Developed	\$147.52
072 - 3240 - 068	Exempt	Exempt	\$0.00
072 - 3250 - 001	2	Developed	\$118.02
072 - 3250 - 002	2	Developed	\$118.02
072 - 3250 - 003	2	Developed	\$118.02
072 - 3250 - 004	Exempt	Exempt	\$0.00
072 - 3250 - 005	3	Developed	\$147.52
072 - 3250 - 006	3	Developed	\$147.52
072 - 3250 - 007	3	Developed	\$147.52
072 - 3250 - 008	3	Developed	\$147.52
072 - 3250 - 009	3	Developed	\$147.52
072 - 3250 - 010	3	Developed	\$147.52
072 - 3250 - 011	3	Developed	\$147.52
072 - 3250 - 012	3	Developed	\$147.52
072 - 3250 - 013	Exempt	Exempt	\$0.00
072 - 3250 - 014	3	Developed	\$147.52
072 - 3250 - 015	3	Developed	\$147.52
072 - 3250 - 016	3	Developed	\$147.52
072 - 3250 - 017	3	Developed	\$147.52
072 - 3250 - 018	3	Developed	\$147.52
072 - 3250 - 019	3	Developed	\$147.52
072 - 3250 - 020	3	Developed	\$147.52
072 - 3250 - 021	3	Developed	\$147.52
072 - 3250 - 022	3	Developed	\$147.52
072 - 3250 - 023	3	Developed	\$147.52
072 - 3250 - 024	3	Developed	\$147.52
072 - 3250 - 025	3	Developed	\$147.52
072 - 3250 - 026	3	Developed	\$147.52
072 - 3250 - 027	Exempt	Exempt	\$0.00
072 - 3250 - 032	3	Developed	\$147.52
072 - 3250 - 033	3	Developed	\$147.52
072 - 3250 - 034	3	Developed	\$147.52
072 - 3250 - 035	3	Developed	\$147.52
072 - 3250 - 038	3	Developed	\$147.52
072 - 3250 - 039	3	Developed	\$147.52
072 - 3250 - 040	Exempt	Exempt	\$0.00
072 - 3250 - 041	2	Developed	\$118.02

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3250 - 042	2	Developed	\$118.02
072 - 3250 - 043	2	Developed	\$118.02
072 - 3250 - 044	Exempt	Exempt	\$0.00
072 - 3250 - 045	3	Developed	\$147.52
072 - 3250 - 046	3	Developed	\$147.52
072 - 3250 - 047	3	Developed	\$147.52
072 - 3250 - 048	3	Developed	\$147.52
072 - 3250 - 049	3	Developed	\$147.52
072 - 3250 - 050	3	Developed	\$147.52
072 - 3250 - 051	3	Developed	\$147.52
072 - 3250 - 052	3	Developed	\$147.52
072 - 3250 - 053	3	Developed	\$147.52
072 - 3250 - 054	3	Developed	\$147.52
072 - 3250 - 055	3	Developed	\$147.52
072 - 3250 - 056	3	Developed	\$147.52
072 - 3250 - 057	3	Developed	\$147.52
072 - 3250 - 058	3	Developed	\$147.52
072 - 3250 - 059	3	Developed	\$147.52
072 - 3250 - 060	3	Developed	\$147.52
072 - 3250 - 061	3	Developed	\$147.52
072 - 3250 - 062	3	Developed	\$147.52
072 - 3250 - 063	3	Developed	\$147.52
072 - 3250 - 064	3	Developed	\$147.52
072 - 3250 - 065	3	Developed	\$147.52
072 - 3250 - 066	3	Developed	\$147.52
072 - 3260 - 001	3	Developed	\$147.52
072 - 3260 - 002	3	Developed	\$147.52
072 - 3260 - 003	3	Developed	\$147.52
072 - 3260 - 004	3	Developed	\$147.52
072 - 3260 - 005	3	Developed	\$147.52
072 - 3260 - 006	3	Developed	\$147.52
072 - 3260 - 007	3	Developed	\$147.52
072 - 3260 - 008	3	Developed	\$147.52
072 - 3260 - 009	3	Developed	\$147.52
072 - 3260 - 010	3	Developed	\$147.52
072 - 3260 - 011	3	Developed	\$147.52
072 - 3260 - 012	3	Developed	\$147.52
072 - 3260 - 013	3	Developed	\$147.52
072 - 3260 - 014	3	Developed	\$147.52
072 - 3260 - 015	3	Developed	\$147.52
072 - 3260 - 016	3	Developed	\$147.52
072 - 3260 - 017	3	Developed	\$147.52
072 - 3260 - 018	3	Developed	\$147.52
072 - 3260 - 019	3	Developed	\$147.52
072 - 3260 - 020	3	Developed	\$147.52
072 - 3260 - 021	3	Developed	\$147.52
072 - 3260 - 022	3	Developed	\$147.52
072 - 3260 - 023	3	Developed	\$147.52
072 - 3260 - 024	3	Developed	\$147.52
072 - 3260 - 025	3	Developed	\$147.52
072 - 3260 - 026	3	Developed	\$147.52
072 - 3260 - 027	3	Developed	\$147.52
072 - 3260 - 028	3	Developed	\$147.52
072 - 3260 - 029	3	Developed	\$147.52
072 - 3260 - 030	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3260 - 031	3	Developed	\$147.52
072 - 3260 - 032	3	Developed	\$147.52
072 - 3260 - 033	3	Developed	\$147.52
072 - 3260 - 034	3	Developed	\$147.52
072 - 3260 - 035	3	Developed	\$147.52
072 - 3260 - 036	3	Developed	\$147.52
072 - 3260 - 037	3	Developed	\$147.52
072 - 3260 - 038	3	Developed	\$147.52
072 - 3260 - 039	3	Developed	\$147.52
072 - 3260 - 040	3	Developed	\$147.52
072 - 3260 - 041	3	Developed	\$147.52
072 - 3260 - 042	3	Developed	\$147.52
072 - 3260 - 043	3	Developed	\$147.52
072 - 3260 - 044	3	Developed	\$147.52
072 - 3260 - 045	3	Developed	\$147.52
072 - 3260 - 046	3	Developed	\$147.52
072 - 3260 - 047	3	Developed	\$147.52
072 - 3260 - 048	3	Developed	\$147.52
072 - 3260 - 049	3	Developed	\$147.52
072 - 3260 - 050	3	Developed	\$147.52
072 - 3260 - 051	3	Developed	\$147.52
072 - 3260 - 052	3	Developed	\$147.52
072 - 3260 - 053	3	Developed	\$147.52
072 - 3260 - 054	3	Developed	\$147.52
072 - 3260 - 055	3	Developed	\$147.52
072 - 3260 - 056	3	Developed	\$147.52
072 - 3260 - 057	3	Developed	\$147.52
072 - 3260 - 058	3	Developed	\$147.52
072 - 3260 - 059	3	Developed	\$147.52
072 - 3260 - 060	3	Developed	\$147.52
072 - 3260 - 061	3	Developed	\$147.52
072 - 3260 - 062	3	Developed	\$147.52
072 - 3260 - 063	3	Developed	\$147.52
072 - 3260 - 064	3	Developed	\$147.52
072 - 3260 - 065	3	Developed	\$147.52
072 - 3260 - 066	3	Developed	\$147.52
072 - 3260 - 067	3	Developed	\$147.52
072 - 3290 - 001	3	Developed	\$147.52
072 - 3290 - 002	3	Developed	\$147.52
072 - 3290 - 003	3	Developed	\$147.52
072 - 3290 - 004	3	Developed	\$147.52
072 - 3290 - 005	3	Developed	\$147.52
072 - 3290 - 006	3	Developed	\$147.52
072 - 3290 - 007	3	Developed	\$147.52
072 - 3290 - 008	3	Developed	\$147.52
072 - 3290 - 009	3	Developed	\$147.52
072 - 3290 - 010	3	Developed	\$147.52
072 - 3290 - 011	3	Developed	\$147.52
072 - 3290 - 012	3	Developed	\$147.52
072 - 3290 - 013	3	Developed	\$147.52
072 - 3290 - 014	3	Developed	\$147.52
072 - 3290 - 015	3	Developed	\$147.52
072 - 3290 - 016	3	Developed	\$147.52
072 - 3290 - 017	3	Developed	\$147.52
072 - 3290 - 018	Exempt	Exempt	\$0.00

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3290 - 019	3	Developed	\$147.52
072 - 3290 - 020	3	Developed	\$147.52
072 - 3290 - 021	3	Developed	\$147.52
072 - 3290 - 022	3	Developed	\$147.52
072 - 3290 - 023	3	Developed	\$147.52
072 - 3290 - 024	3	Developed	\$147.52
072 - 3290 - 025	3	Developed	\$147.52
072 - 3290 - 026	3	Developed	\$147.52
072 - 3290 - 027	3	Developed	\$147.52
072 - 3290 - 028	3	Developed	\$147.52
072 - 3290 - 029	3	Developed	\$147.52
072 - 3290 - 030	3	Developed	\$147.52
072 - 3290 - 031	3	Developed	\$147.52
072 - 3290 - 032	3	Developed	\$147.52
072 - 3290 - 033	3	Developed	\$147.52
072 - 3290 - 034	3	Developed	\$147.52
072 - 3290 - 035	3	Developed	\$147.52
072 - 3300 - 001	3	Developed	\$147.52
072 - 3300 - 002	3	Developed	\$147.52
072 - 3300 - 003	3	Developed	\$147.52
072 - 3300 - 004	Exempt	Exempt	\$0.00
072 - 3300 - 007	3	Developed	\$147.52
072 - 3300 - 008	3	Developed	\$147.52
072 - 3300 - 009	3	Developed	\$147.52
072 - 3300 - 010	3	Developed	\$147.52
072 - 3300 - 011	3	Developed	\$147.52
072 - 3300 - 012	3	Developed	\$147.52
072 - 3300 - 013	3	Developed	\$147.52
072 - 3300 - 014	3	Developed	\$147.52
072 - 3300 - 015	3	Developed	\$147.52
072 - 3300 - 016	3	Developed	\$147.52
072 - 3300 - 017	3	Developed	\$147.52
072 - 3300 - 018	3	Developed	\$147.52
072 - 3300 - 019	3	Developed	\$147.52
072 - 3300 - 020	3	Developed	\$147.52
072 - 3300 - 021	3	Developed	\$147.52
072 - 3300 - 022	3	Developed	\$147.52
072 - 3300 - 023	3	Developed	\$147.52
072 - 3300 - 024	3	Developed	\$147.52
072 - 3300 - 025	3	Developed	\$147.52
072 - 3300 - 026	3	Developed	\$147.52
072 - 3300 - 027	3	Developed	\$147.52
072 - 3300 - 028	3	Developed	\$147.52
072 - 3300 - 029	3	Developed	\$147.52
072 - 3300 - 030	3	Developed	\$147.52
072 - 3300 - 031	3	Developed	\$147.52
072 - 3300 - 032	3	Developed	\$147.52
072 - 3300 - 033	3	Developed	\$147.52
072 - 3300 - 034	3	Developed	\$147.52
072 - 3300 - 035	3	Developed	\$147.52
072 - 3300 - 036	3	Developed	\$147.52
072 - 3300 - 037	3	Developed	\$147.52
072 - 3300 - 038	3	Developed	\$147.52
072 - 3300 - 039	3	Developed	\$147.52
072 - 3300 - 040	3	Developed	\$147.52

City of Rancho Cordova
Community Facilities District No. 2005-2
(Landscape Maintenance)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Tax Zone	Development Status	FY 2022-23 Special Tax
072 - 3300 - 041	3	Developed	\$147.52
072 - 3300 - 042	3	Developed	\$147.52
072 - 3300 - 043	3	Developed	\$147.52
072 - 3300 - 044	3	Developed	\$147.52
072 - 3300 - 045	3	Developed	\$147.52
072 - 3300 - 046	3	Developed	\$147.52
072 - 3300 - 047	3	Developed	\$147.52
072 - 3300 - 048	3	Developed	\$147.52
072 - 3300 - 049	3	Developed	\$147.52
072 - 3300 - 050	3	Developed	\$147.52
072 - 3300 - 051	3	Developed	\$147.52
072 - 3300 - 052	3	Developed	\$147.52
072 - 3300 - 053	3	Developed	\$147.52
072 - 3300 - 054	3	Developed	\$147.52
072 - 3300 - 055	3	Developed	\$147.52
072 - 3300 - 056	3	Developed	\$147.52
072 - 3300 - 057	3	Developed	\$147.52
072 - 3300 - 058	3	Developed	\$147.52
072 - 3300 - 059	3	Developed	\$147.52
072 - 3300 - 060	3	Developed	\$147.52
072 - 3300 - 061	Exempt	Exempt	\$0.00
072 - 3300 - 062	3	Developed	\$147.52
Total FY 2022-23 Special Tax Levy			\$132,592.66

Goodwin Consulting Group, Inc.

APPENDIX D

Rate and Method of Apportionment of Special Tax

EXHIBIT B

CITY OF RANCHO CORDOVA COMMUNITY FACILITIES DISTRICT NO. 2005-2 (LANDSCAPE MAINTENANCE)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 2005-2 (Landscape Maintenance) [herein "CFD No. 2005-2"] shall be levied and collected according to the tax liability determined by the City Council, acting in its capacity as the legislative body of CFD No. 2005-2, through the application of the appropriate Special Tax rate, as described below. All of the property in CFD No. 2005-2, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2005-2 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acreage" or **"Acre"** means the land area making up 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 subdivision map or other parcel map recorded at the County Recorder's Office.

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Tax, including salaries of City employees and fees of consultants and the costs of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports, and any other costs required to administer the.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel number.

"Authorized Services" means the public services authorized to be funded by CFD No. 2005-2 as set forth in the documents adopted by the City Council when the CFD was formed.

"City" means the City of Rancho Cordova.

“City Council” means the City Council of the City of Rancho Cordova, acting as the legislative body of CFD No. 2005-2.

“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 of a residential or non-residential structure was issued prior to June 1 of the preceding Fiscal Year.

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

“Land Use Class” means, for a particular Parcel, Non-Residential Property, Multi-Family Property, Single Family Detached Property, or Single Family Attached Property.

“Maximum Special Tax” means the maximum Special Tax determined in accordance with Section C below that can be levied on Taxable Property in any Fiscal Year.

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

“Non-Residential Property” means any Parcel of Developed Property within CFD No. 2005-2 that is not Multi-Family Property, Single Family Detached Residential Property, or Single Family Attached Property.

“Public Property” means any property within the boundaries of CFD No. 2005-2 that is owned by the federal government, State of California, County, City, or other public agency.

“Single Family Attached Property” means, in any Fiscal Year, all Parcels in CFD No. 2005-2 for which a building 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, and are offered as for-sale Units, 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 in CFD No. 2005-2 for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

“Special Tax Requirement” means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services, (ii) Administrative Expenses, (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected.

“Special Tax” means any tax levied pursuant to the Act on property within CFD No. 2005-2.

“Taxable Property” means all Assessor’s Parcels within the boundaries of CFD No. 2005-2 which are not exempt from the Special Tax pursuant to law or Section E below.

“Taxable Public Property” means, in any Fiscal Year, all Assessor’s Parcels in CFD No. 2005-2 that had, in prior Fiscal Years, been taxed as Developed Property and subsequently came under the ownership of a public agency.

“Tax Zone” means one of the thirty-three mutually exclusive tax zones identified in Attachment 1 of this Rate and Method of Apportionment of Special Tax, as may be updated to include new Parcels or new tax zones added to the CFD as a result of future annexations.

“Unit” means an individual single-family detached unit or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, or apartment structure.

B. DATA COLLECTION FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel number for all Parcels of Taxable Property within CFD No. 2005-2 and shall determine within which Tax Zone each Assessor’s Parcel is located. Upon each annexation of property into CFD No. 2005-2, the Administrator shall update Attachment 1 to include the new Assessor’s Parcel number(s).

Based on review of building permit records for property within the CFD, the Administrator shall determine which Parcels in the CFD are Developed Property for purposes of levying the Special Tax pursuant to Section D below. For Single Family Attached Property or Multi-Family Property, the number of Units shall be determined by referencing the condominium plan, apartment plan, site plan or other development plan for the property.

If a Parcel in the CFD is rezoned prior to such Parcel becoming Developed Property, the City may in its sole discretion, move the Parcel to a different Tax Zone based on the new Land Use Class that can be developed on the Parcel after the rezone. If a Parcel rezones after the Parcel has been taxed as Developed Property in prior Fiscal Years, the City can either continue to apply the Maximum Special Tax to the Parcel that had applied prior to the rezone or, in the City’s sole discretion, allow for the Parcel to be moved to a different Tax Zone based on the Land Use Class that will be allowed after the rezone is approved.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in CFD No. 2005-2 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) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAX

The following Maximum Special Tax rates apply to all Parcels of Developed Property within CFD No. 2005-2:

**MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2005-06) ***

Tax Zone	Maximum Special Tax (Fiscal Year 2005-06) *
1	\$ 50 per Unit
2	\$60 per Unit
3	\$75 per Unit
4	\$100 per Unit
5	\$ 150 per Unit
6	\$ 200 per Unit
7	\$ 250 per Unit
8	\$ 300 per Unit
9	\$ 350 per Unit
10	\$ 400 per Unit
11	\$ 450 per Unit
12	\$ 500 per Unit
13	\$ 550 per Unit
14	\$ 600 per Unit
15	\$ 650 per Unit
16	\$320 per Acre
17	\$400 per Acre
18	\$500 per Acre
19	\$ 650 per Acre
20	\$ 750 per Acre
21	\$ 850 per Acre
22	\$ 1,000 per Acre
23	\$ 1,250 per Acre
24	\$ 1,500 per Acre
25	\$ 2,000 per Acre
26	\$ 2,500 per Acre
27	\$ 3,000 per Acre
28	\$ 3,500 per Acre
29	\$ 4,000 per Acre
30	\$ 4,500 per Acre
31	\$ 5,000 per Acre
32	\$ 5,500 per Acre
33	\$ 6,000 per Acre

* On each July 1, commencing on July 1, 2006, the Maximum Special Taxes shown above shall be escalated by the greater of (i) the increase, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers, or (ii) four percent (4%). The CPI used shall be as determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2005 to April 2006.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX

Each Fiscal Year, the Special Tax shall be levied as follows until the amount of the levy equals the Special Tax Requirement for that Fiscal Year:

First: The Special Tax shall be levied proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax determined for each category of Developed Property within each Tax Zone until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

Second: If additional revenue is needed after the first step has been completed, the Special Tax shall be levied proportionately on each Parcel of Taxable Public Property up to 100% of the Maximum Special Tax that had applied to the Parcel prior to the Parcel becoming Public Property until the amount levied is equal to the Special Tax Requirement for the Fiscal Year.

The Special Tax for CFD No. 2005-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet CFD No. 2005-2 financial obligations and the Special Tax shall be equally subject to foreclosure if delinquent.

E. LIMITATIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Public Property that is not Taxable Public Property.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the Rate and Method of Apportionment of Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. The City may make interpretations by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Taxes.

ATTACHMENT 1

**CITY OF RANCHO CORDOVA
COMMUNITY FACILITIES DISTRICT 2005-2
(LANDSCAPE MAINTENANCE)**

IDENTIFICATION OF TAX ZONES

Tax Zone	Assessor's Parcels Included in Tax Zone *	Fiscal Year In Which Property Was Added to CFD No. 2005-2
1		
2	072-0860-013 (portion) 072-0860-014 (portion) 072-0860-015 (portion) 072-0860-016 (portion) 072-0860-017 (portion) 072-0860-018 (portion) 072-0860-036 (portion) 072-0860-037 (portion) 072-0860-038 (portion)	2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06
3	072-0860-015 (portion) 072-0860-016 (portion) 072-0860-017 (portion) 072-0860-018 (portion) 072-0860-019 072-0860-020 072-0860-021 072-0860-034 072-0860-035 072-0860-036 (portion) 072-0860-037 (portion) 072-0860-038 (portion)	2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06 2005-06
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

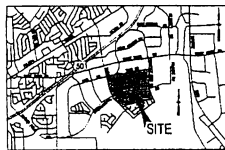
Tax Zone	Assessor's Parcels Included in Tax Zone *	Fiscal Year In Which APN Was Added to CFD No. 2005-2
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		

** The property identified by the Assessor's Parcel Numbers listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to APNs in future Fiscal Years. As APNs change, the City may update Attachment 1 to reflect the most current APNs.*

APPENDIX E

*Boundary Map of
CFD No. 2005-2*

Exhibit A



VICINITY MAP

Park Lots

Lot	Area (Ac.)	Lot	Area (Ac.)
LOT 1	0.150	LOT 14	0.150
LOT 2	0.150	LOT 15	0.150
LOT 3	0.150	LOT 16	0.150
LOT 4	0.150	LOT 17	0.150
LOT 5	0.150	LOT 18	0.150
LOT 6	0.150	LOT 19	0.150
LOT 7	0.150	LOT 20	0.150
LOT 8	0.150	LOT 21	0.150
LOT 9	0.150	LOT 22	0.150
LOT 10	0.150	LOT 23	0.150
LOT 11	0.150	LOT 24	0.150
LOT 12	0.150	LOT 25	0.150
LOT 13	0.150	LOT 26	0.150

Commercial Lots

Lot	Area (Ac.)	Lot	Area (Ac.)
LOT 1	0.150	LOT 14	0.150
LOT 2	0.150	LOT 15	0.150
LOT 3	0.150	LOT 16	0.150
LOT 4	0.150	LOT 17	0.150
LOT 5	0.150	LOT 18	0.150
LOT 6	0.150	LOT 19	0.150
LOT 7	0.150	LOT 20	0.150
LOT 8	0.150	LOT 21	0.150
LOT 9	0.150	LOT 22	0.150
LOT 10	0.150	LOT 23	0.150
LOT 11	0.150	LOT 24	0.150
LOT 12	0.150	LOT 25	0.150
LOT 13	0.150	LOT 26	0.150

HOA Lots

Lot	Area (Ac.)	Lot	Area (Ac.)
LOT 1	0.150	LOT 14	0.150
LOT 2	0.150	LOT 15	0.150
LOT 3	0.150	LOT 16	0.150
LOT 4	0.150	LOT 17	0.150
LOT 5	0.150	LOT 18	0.150
LOT 6	0.150	LOT 19	0.150
LOT 7	0.150	LOT 20	0.150
LOT 8	0.150	LOT 21	0.150
LOT 9	0.150	LOT 22	0.150
LOT 10	0.150	LOT 23	0.150
LOT 11	0.150	LOT 24	0.150
LOT 12	0.150	LOT 25	0.150
LOT 13	0.150	LOT 26	0.150

City Lots

Lot	Area (Ac.)	Lot	Area (Ac.)
LOT 1	0.150	LOT 14	0.150
LOT 2	0.150	LOT 15	0.150
LOT 3	0.150	LOT 16	0.150
LOT 4	0.150	LOT 17	0.150
LOT 5	0.150	LOT 18	0.150
LOT 6	0.150	LOT 19	0.150
LOT 7	0.150	LOT 20	0.150
LOT 8	0.150	LOT 21	0.150
LOT 9	0.150	LOT 22	0.150
LOT 10	0.150	LOT 23	0.150
LOT 11	0.150	LOT 24	0.150
LOT 12	0.150	LOT 25	0.150
LOT 13	0.150	LOT 26	0.150

Landscape Area Table

Lot	Area (Ac.)	Lot	Area (Ac.)
LOT 1	0.150	LOT 14	0.150
LOT 2	0.150	LOT 15	0.150
LOT 3	0.150	LOT 16	0.150
LOT 4	0.150	LOT 17	0.150
LOT 5	0.150	LOT 18	0.150
LOT 6	0.150	LOT 19	0.150
LOT 7	0.150	LOT 20	0.150
LOT 8	0.150	LOT 21	0.150
LOT 9	0.150	LOT 22	0.150
LOT 10	0.150	LOT 23	0.150
LOT 11	0.150	LOT 24	0.150
LOT 12	0.150	LOT 25	0.150
LOT 13	0.150	LOT 26	0.150

**CITY OF RANCHO CORDOVA
COMMUNITY FACILITIES DISTRICT NO. 2005-02
(LANDSCAPE MAINTENANCE ZONE 1)**

CLERK'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK, CITY OF RANCHO CORDOVA, STATE OF CALIFORNIA, THIS ____ DAY OF ____ 2005

CLERK
CITY OF RANCHO CORDOVA,
STATE OF CALIFORNIA

CLERK'S MAP STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT NO. 2005-02 (LANDSCAPE MAINTENANCE ZONE 1) CITY OF RANCHO CORDOVA, STATE OF CALIFORNIA WAS AFFECTED BY THE BOARD OF DIRECTORS OF THE CORDOVA RECREATION AND PARK DISTRICT AT A REGULAR MEETING THEREOF HELD ON ____ DAY OF ____ 2005 BY ITS RESOLUTION NO. ____

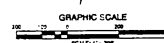
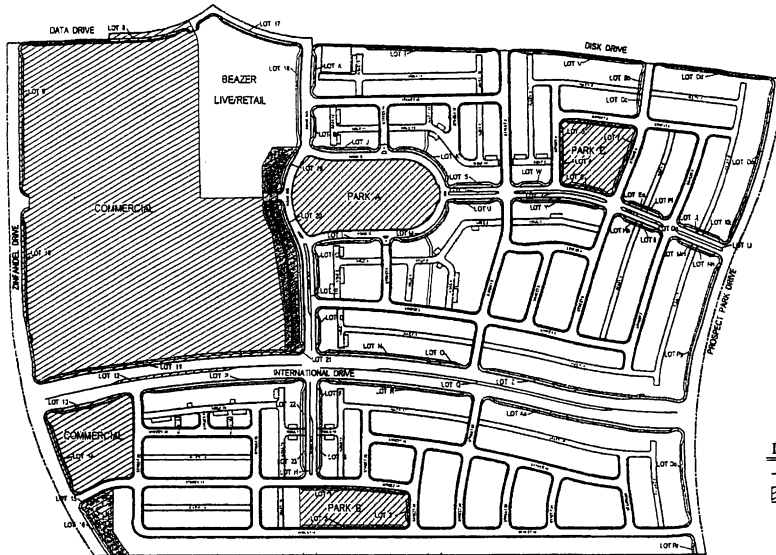
CLERK
CITY OF RANCHO CORDOVA,
STATE OF CALIFORNIA

RECORDER'S STATEMENT

FILED THIS ____ DAY OF ____ 2005 AT THE HOUR OF ____ IN BOOK ____ MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT, AT PAGE ____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

FEE \$ ____

BY: _____ COUNTY RECORDER COUNTY OF SACRAMENTO
BY: _____ DEPUTY RECORDER



LEGEND
 _____ PROPERTY BOUNDARY
 [Hatched Box] AREAS OF EXCLUSION

Beazer-CAPITAL VILLAGE
CITY OF RANCHO CORDOVA, CALIFORNIA



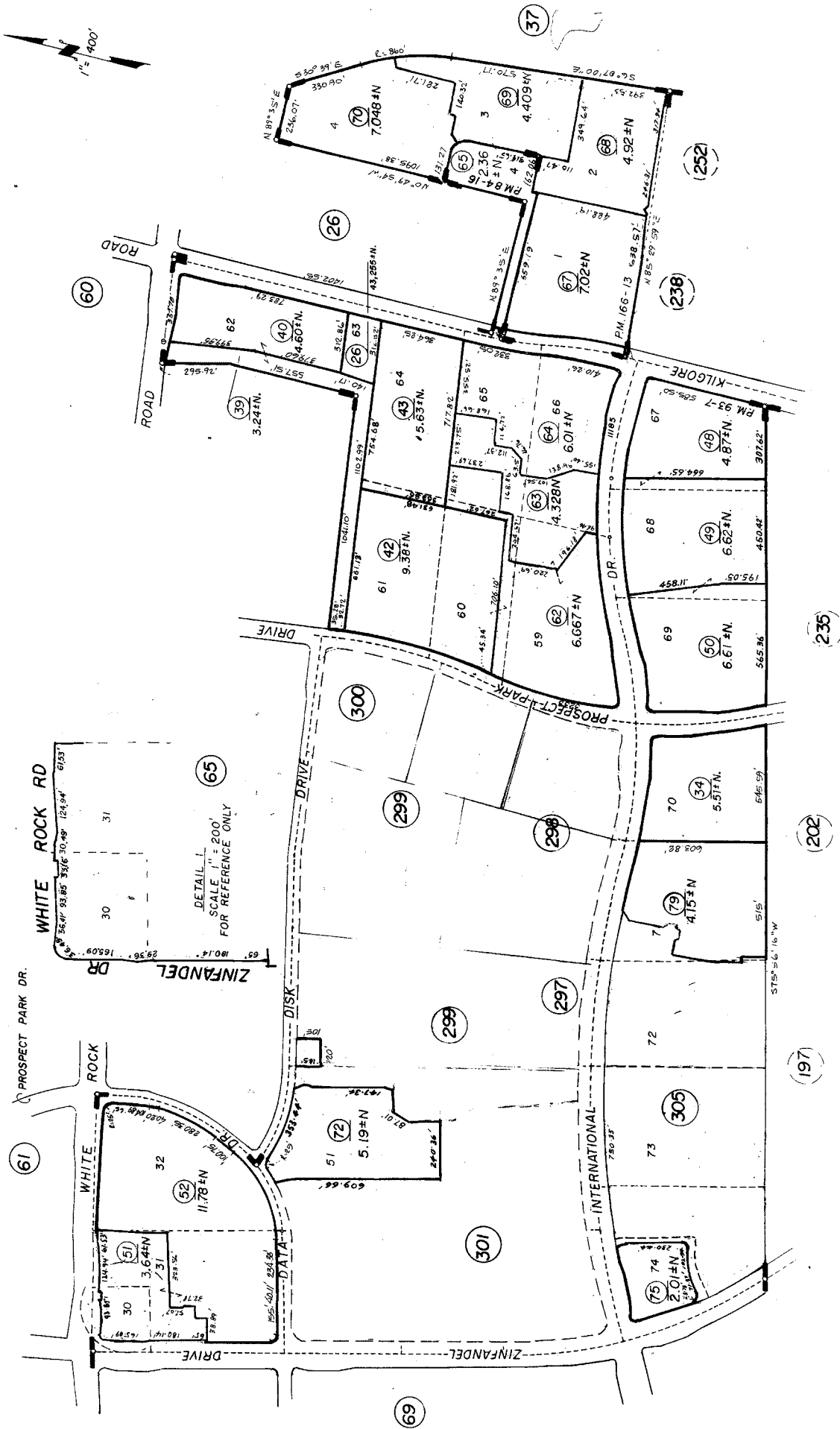
DEC. 2005 SHEET 1 OF 1
MRO ENGINEERS, INC.
 2007 Plaza Drive
 Rancho, CA 95739
 Phone: (916) 782-2000
 Fax: (916) 782-2002
 www.mroengr.com
 ENGINEERING • PLANNING • SURVEYING
 2047

APPENDIX F

*Fiscal Year 2022-23
Assessor's Parcel Maps*

POR. T. 889N., R. 6 E., M.D.B. 8 M.
 (PROJ. INTO RANCHO RIO DE LOS AMERICANOS)

072-68



Assessor's Map Bk. 072 Pg. 68
 County of Sacramento, Calif.

Por. Cook Capital Center, P.M. Bk. 84, Pg. 16 (12-14-84)
 Por. Capital Center II, Parcel Map Bk. 93, Pg. 7 (4-10-86)

POR T9N., R.6E., M.D.B. & M.
 (PROJ. INTO RANCHO RIO DE LOS AMERICANOS)

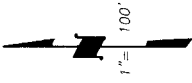


Por. Capital Village Phase I R.M. Bk.354 Pg.9 (7-11-2006)

CITY OF RANCHO CORDOVA
 Assessor's Map Bk.072 Pg. 297
 County of Sacramento, Calif.

072-298

POR T9N., R.6E., M.D.B. & M.
(PROJ. INTO RANCHO RIO DE LOS AMERICANOS)



299

300

68

68

CITY OF RANCHO CORDOVA
Assessor's Map Bk. 072 Pg. 298
County of Sacramento, Calif.

Revised Map Of Por. Capital Village Phase I R.M. Bk.365 Pg.7 (21-03-2007)
Por. Capital Village Phase I R.M. Bk.354 Pg.9 (7-11-2006)

POR. T9N., R.6E., M.D.B. & M.
 (PROJ. INTO RANCHO RIO DE LOS AMERICANOS)



DETAIL "B" NO SCALE

13.34	25.92	21.42	21.42	21.42	25.92
377	376	374	373	372	372
3.2874N	3.2614N	3.2614N	3.2614N	3.2614N	3.2614N
22.58	22.58	22.58	22.58	22.58	22.58
20.25	34.50	34.50	70.24	72.63	72.63
300	300	300	300	300	300
1.2874N	1.2874N	1.2874N	1.2874N	1.2874N	1.2874N
22.58	22.58	22.58	22.58	22.58	22.58
25.92	25.92	25.92	25.92	25.92	25.92

DETAIL "C" NO SCALE

28.75	38.2	38.2	22.50	28.75
384	385	386	388	389
1.7424N	1.7354N	1.7354N	1.7424N	1.7424N
21.17	21.17	21.17	21.17	21.17
28.75	28.75	28.75	28.75	28.75
303	303	303	303	303
1.7354N	1.7354N	1.7354N	1.7354N	1.7354N
21.17	21.17	21.17	21.17	21.17
28.75	28.75	28.75	28.75	28.75

Revised Map Of Por. Capital Village Phase II R.M. Bk.365 Pg. 9 (3-22-07)
 Revised Maps Of Por. Capital Village Phases 1 and 11 R.M. Bk.373 Pg. 6 (3-24-08)

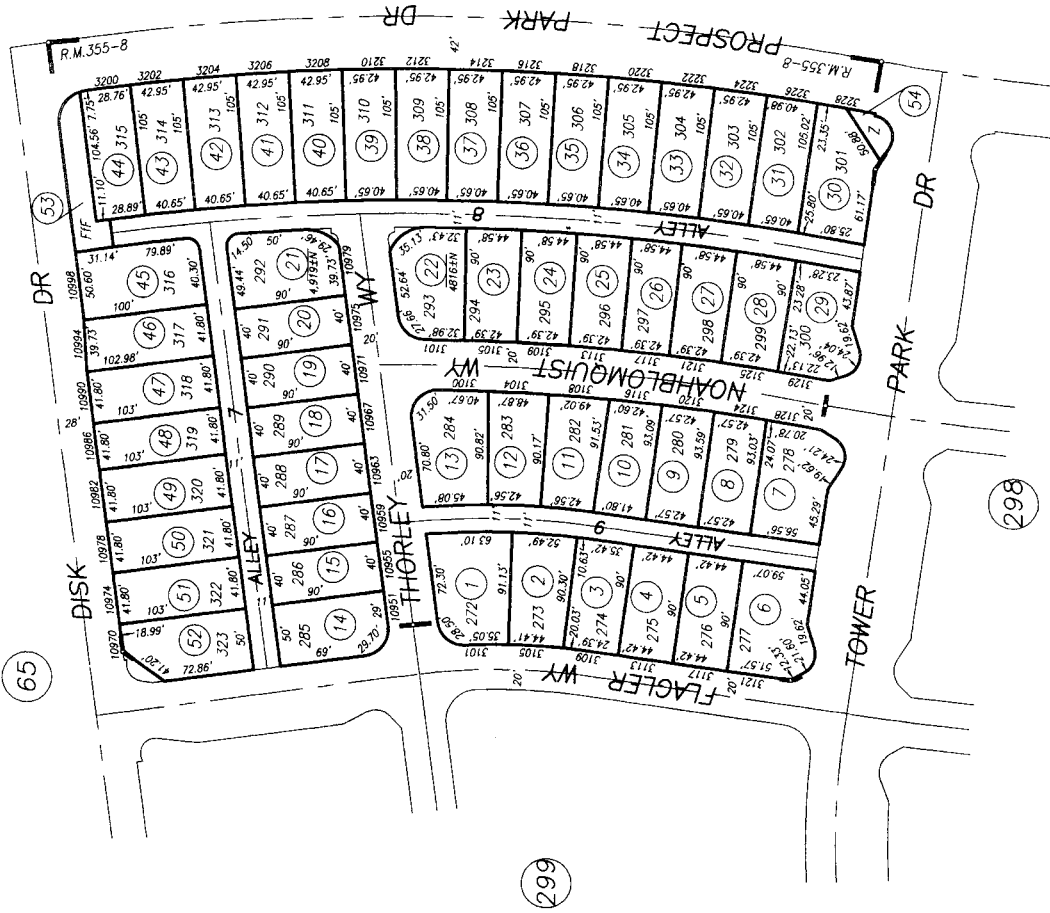
CITY OF RANCHO CORDOVA
 Assessor's Map Bk.072 Pg. 299
 County of Sacramento, Calif.

Por. Capital Village Phase I R.M. Bk.354 Pg. 9 (7-11-2006)
 Por. Capital Village Phase II R.M. Bk.355 Pg. 8 (8-10-2006)
 Revised Map Of Por. Capital Village Phase II R.M. Bk.365 Pg. 2 (10-31-2008)

POR T9N., R.6E., M.D.B. & M.

072-300

(PROJ. INTO RANCHO RIO DE LOS AMERICANOS)



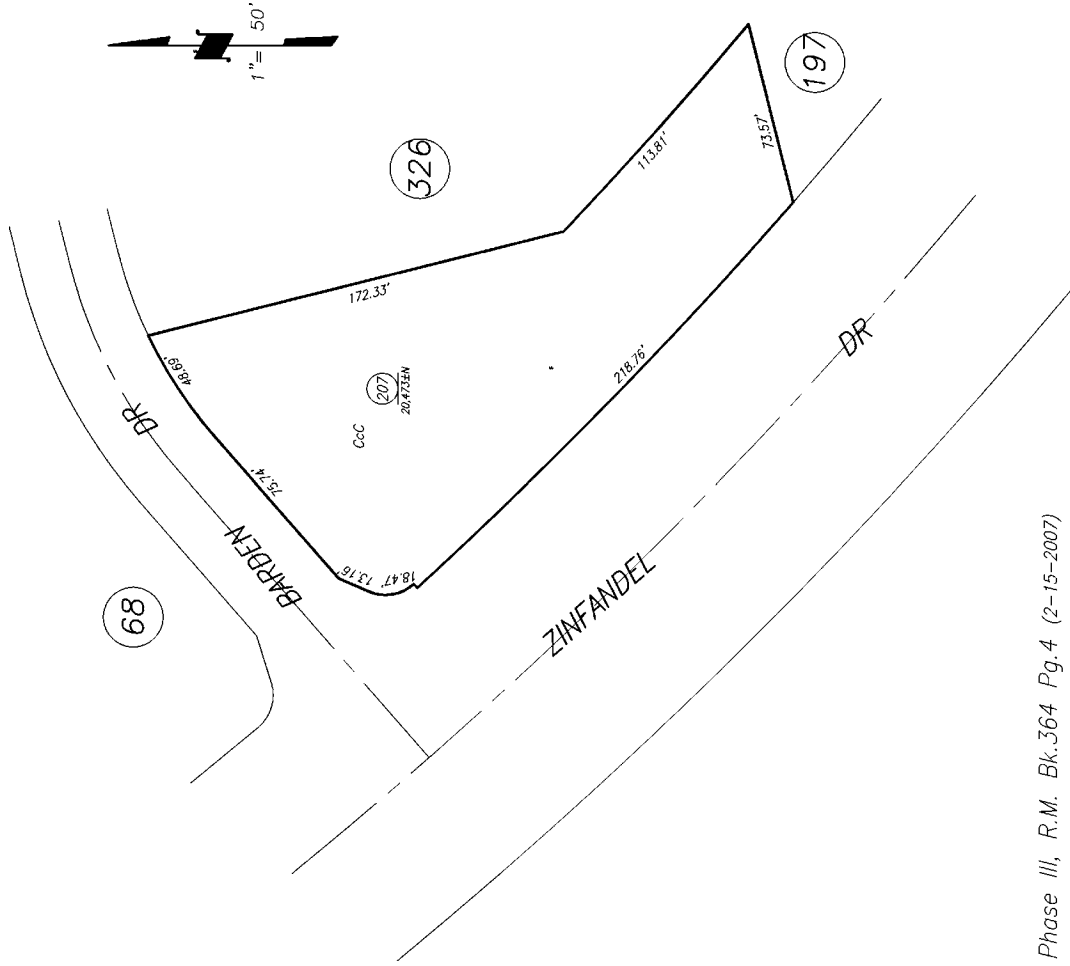
CITY OF RANCHO CORDOVA
Assessor's Map Bk.072 Pg. 300
County of Sacramento, Calif.

Por. Capital Village Phase II R.M. Bk.355 Pg. 8 (8-10-2006)

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.

072-305

POR. SEC'S. 2&, T.6N., R.5E., M.D.B.& M.



CITY of RANCO CORDOVA
Assessor's Map Bk. 072 Pg. 305
County of Sacramento, Calif.

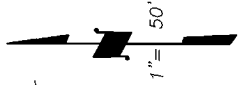
Por. Capitol Village Phase III, R.M. Bk.364 Pg.4 (2-15-2007)

MAR 3, 2015

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072-323

POR. SEC 9, T.9N., R.6E., M.D.B.& M. DR



324

BRIDGEWAY

AISE 11

AISE 13

GOSPOT WY

WILEY WY

AISE 12

ARRINGTON DR

SAMASGO

ALLEY 14

ALLEY 13

INTERNATIONAL

301

68

CITY of RANCO CORDOVA
Assessor's Map Bk. 072 Pg. 323
County of Sacramento, Calif.

Por. Capitol Village Phase III, R.M. Bk. 364 Pg. 4 (2-15-2007)

MAR 3, 2015

326



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POR. SEC. 9, T.9N., R.6E., M.D.B.& M.

072-324

1" = 60'



CITY OF RANCHO CORDOVA
Assessor's Map Bk. 072 Pg. 324
County of Sacramento, Calif.

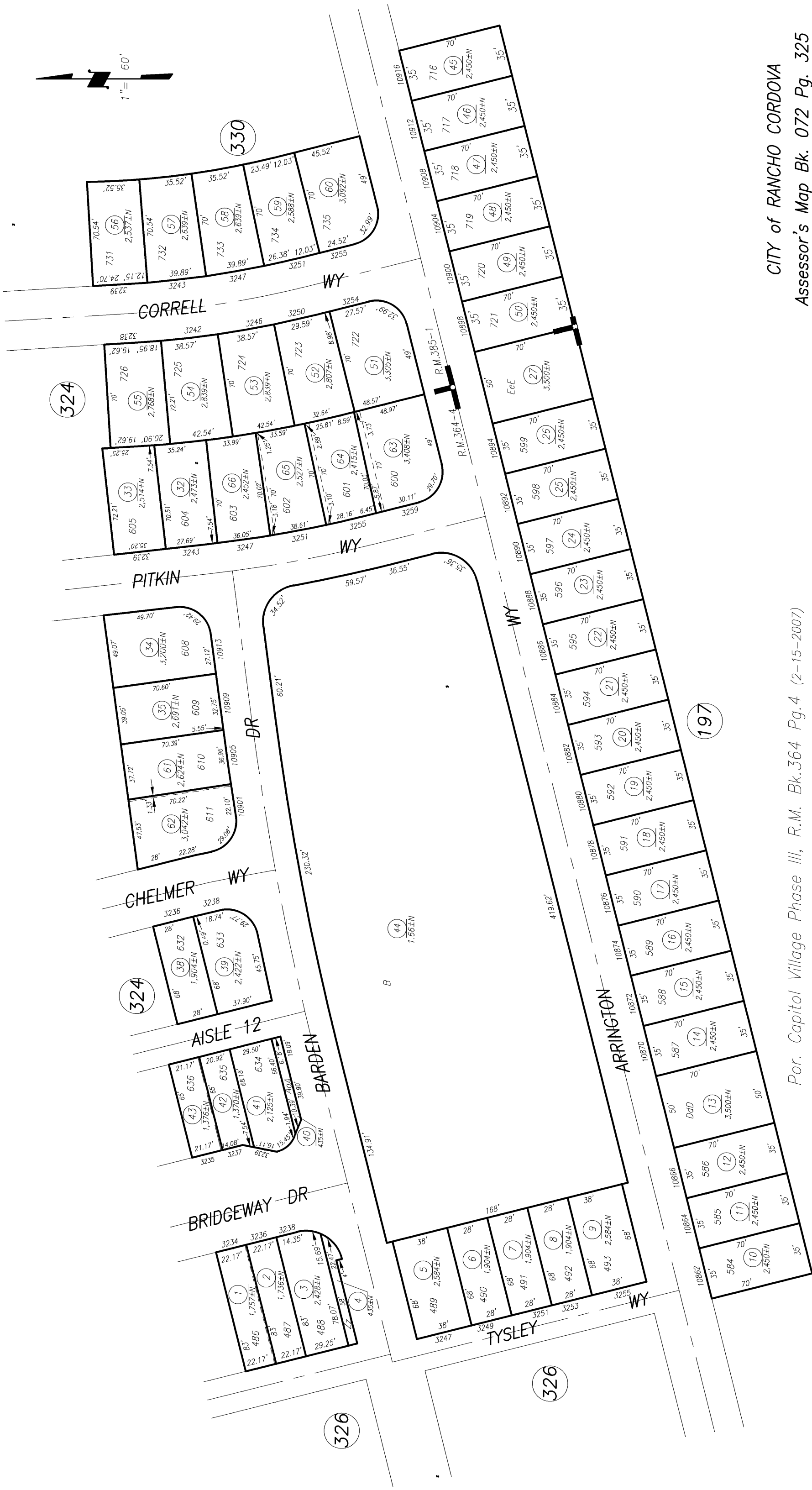
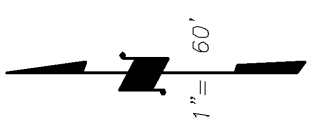
Por. Capital Village Phase III, R.M. Bk.364 Pg.4 (2-15-2007)
Por. Capital Village Phase IV, R.M. Bk.385 Pg.1 (4-10-2015)

APR. 19th, 2017

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POR. SEC 9, T.9N., R.6E., M.D.B.& M.

072-325



CITY of RANCHO CORDOVA
Assessor's Map Bk. 072 Pg. 325
County of Sacramento, Calif.

Por. Capitol Village Phase III, R.M. Bk.364 Pg.4 (2-15-2007)
Por. Capitol Village Phase IV, R.M. Bk.385 Pg.1 (4-10-2015)

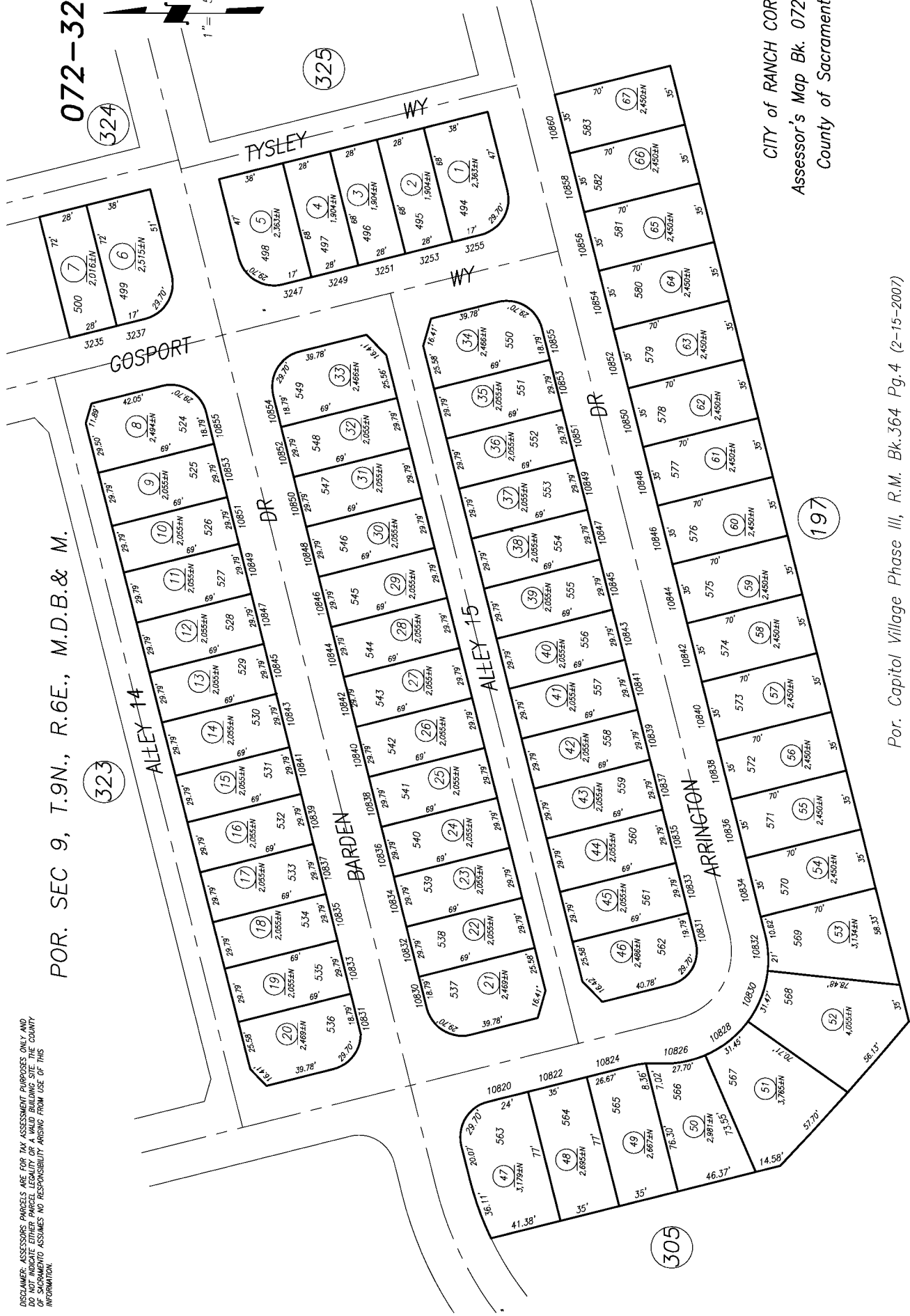
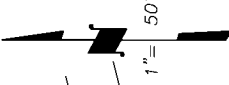
APR. 5TH, 2018

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. SEC 9, T.9N., R.6E., M.D.B.& M.

072-326

324



CITY of RANCH CORDOVA
 Assessor's Map Bk. 072 Pg. 326
 County of Sacramento, Calif.

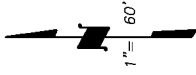
Por. Capitol Village Phase III, R.M. Bk.364 Pg.4 (2-15-2007)

MAR 18, 2015

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POR. SEC. 9, T.9N., R.6E., M.D.B.& M.

072-329



1" = 60'

298

DR

INTERNATIONAL

PROSPECT

PARK

DR

68



330

MERRICK

324

CITY of RANCH CORDOVA

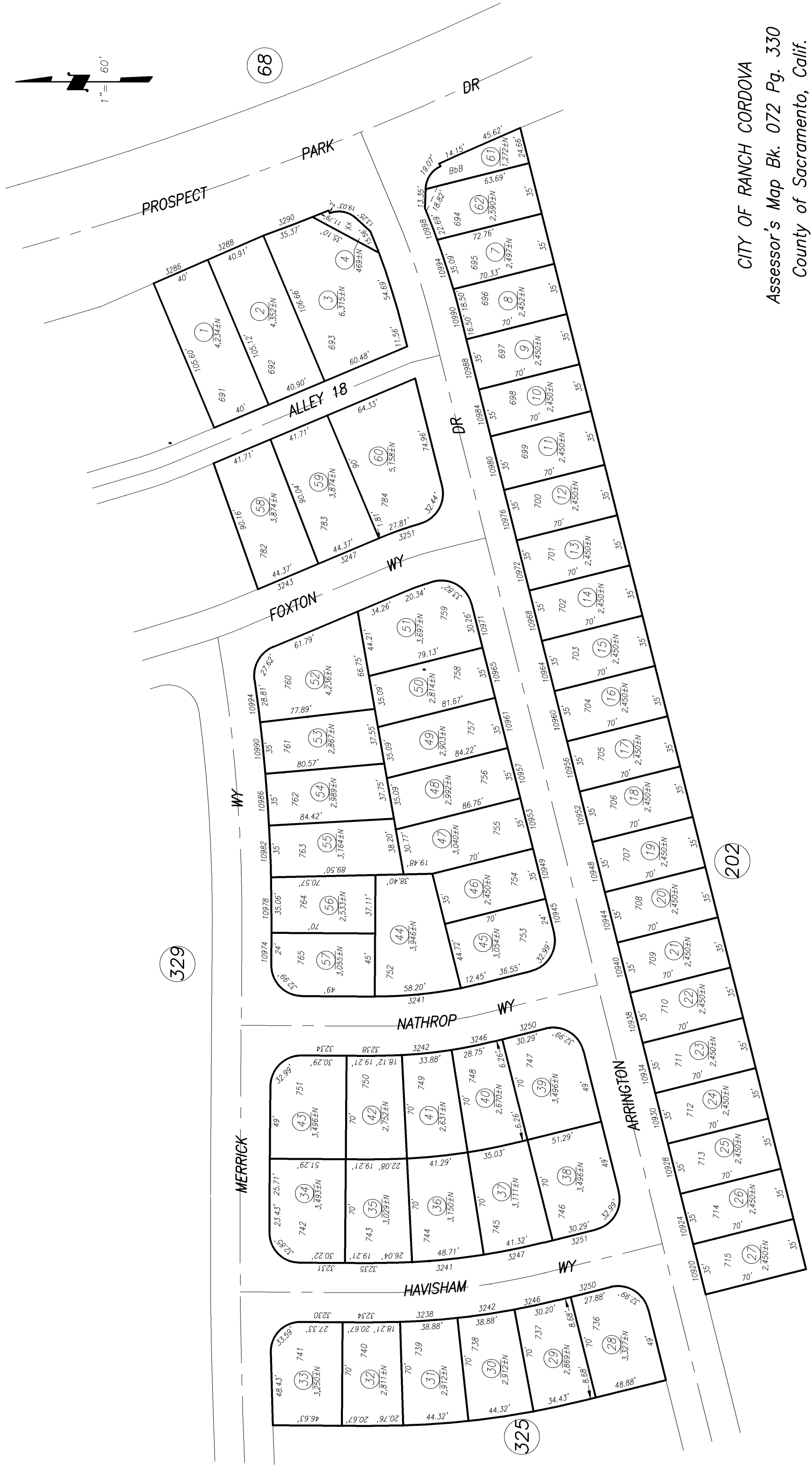
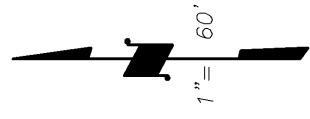
Assessor's Map Bk. 072 Pg. 329

County of Sacramento, Calif.

Por. Capital Village Phase IV, R.M. Bk.385 Pg.1 (4-10-2015)

MAY 13, 2015

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 RANCH CORDOVA

Assessor's Map Bk. 072 Pg. 330

County of Sacramento, Calif.

MAY 16TH., 2018