

CITY COUNCIL OF THE CITY OF NOVATO

RESOLUTION NO. 70-02

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
NOVATO OF FORMATION OF COMMUNITY FACILITIES
DISTRICTCommunity Facilities District No. 2002-1
(Pointe Marin)

WHEREAS, on March 26, 2002, this Council adopted a Resolution entitled "A Resolution of the City Council of the City of Novato of Intention to Establish a Community Facilities District" (the "Resolution of Intention") with respect to Community Facilities District No. 2002-1 (Pointe Marin) (the "CFD") of the City pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, the Resolution of Intention incorporates a map of the proposed boundaries of the CFD, states the facilities and services to be provided, the cost of providing such facilities and services and the rate and method of apportionment of the special tax to be levied within the CFD to pay principal of and interest on bonds proposed to be issued with respect to the CFD, and is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the facilities and services to be provided as stated in the Resolution of Intention are set forth in *Exhibit A* attached hereto and hereby made a part hereof; and

WHEREAS, this Council noticed a public hearing to be held on May 14, 2002, all pursuant to the Act and the Resolution of Intention relating to the proposed formation of the CFD, which hearing was subsequently continued; and

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the facilities and services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at the hearing evidence was presented to this Council on said matters before it, including a report to be prepared by the City's Hamilton Field Conversion Program Manager (the "Report") as to the facilities and services to be provided in the CFD and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of said hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of facilities and services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent or more of the registered voters residing

within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special tax; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed facilities and services to be provided therein has not been eliminated by protest by fifty percent or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special tax;

NOW, THEREFORE, BE IT RESOLVED, As follows:

- Section 1. Recitals Correct. The foregoing recitals are true and correct.
- Section 2. No Majority Protest. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to section 53324 of the Act.
- Section 3. Prior Proceedings Valid. All prior proceedings taken by this City Council in connection with the establishment of the CFD and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.
- Section 4. Name of CFD. The community facilities district designated "Community Facilities District No. 2002-1 (Pointe Marin)" of the City is hereby established pursuant to the Act.
- Section 5. Boundaries of CFD. The boundaries of the CFD are as set forth in the map of the CFD heretofore recorded in the Marin County Recorder's Office on April 8, 2002, in Book 2002 at Page 059 of Maps.
- Section 6. Description of Facilities and Services. The type of public proposed to be financed by the CFD and pursuant to the Act shall consist of those items listed as facilities (the "Facilities") and services (the "Services") in Exhibit A hereto and by this reference incorporated herein .
- Section 7. Funding and Acquisition Agreement. The City Manager, or designee thereof, is hereby authorized and directed to enter into a Funding and Acquisition Agreement providing for the City's acquisition of the Facilities, in the form of agreement on file with the City Manager and hereby approved, with such additions or changes as the City Manager, or designee thereof, may approve upon consultation with the City Counsel and bond counsel.
- Section 8. Special Tax.
- a. Except to the extent that funds are otherwise available to the CFD to pay for the Facilities and Services and/or the principal and interest as it becomes due on bonds

of the CFD issued to finance the Facilities, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Council.

- b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit B attached hereto and by this reference incorporated herein
- c. In the case of any Special Tax to pay for the Facilities and to be levied against any parcel used for private residential purposes: (i) the maximum special tax shall be specified as a dollar amount which shall be calculated and thereby established not later than the date on which the parcel is first subject to the tax because of its use for private residential purposes and which amount shall not be increased over time over two percent per year; (ii) the tax year after which no further Special Tax subject to this sentence shall be levied or collected shall be as set forth in Exhibit B hereto; and (iii) under no circumstances will the Special Tax levied against any parcel subject to this sentence be increased as a consequence of delinquency or default by the owner of any other parcel within the CFD by more than ten percent. For the purposes hereof, a parcel is used for "private residential purposes" not later than the date on which an occupancy permit for private residential use is issued.

Section 9. Increased Demands. It is hereby found and determined that the Facilities and Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the CFD.

Section 10. Responsible Official. The Director of Finance, telephone number (415) 897-4343 is the officer of the City who will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Act.

Section 11. Tax Lien. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the tax by the City ceases.

Section 12. Appropriations Limit. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$14,000,000 and said appropriations limit shall be submitted to the voters of

the CFD as hereafter provided. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act.

Section 13. Election. Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Council.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was duly and regularly adopted by the City Council of the City of Novato, Marin County, California, at a meeting hereof, held on the 28th day of May, 2002, by the following vote, to wit:

AYES: Councilmembers Di Giorgio, Dillon-Knutson, Eklund, Meyers, Mani

NOES: Councilmembers None

ABSTAIN: Councilmembers None

ABSENT: Councilmembers None

Shirley Grammel
City Clerk of the City of Novato

Approved as to form:

Stephen S. Melikian
Bond Counsel

EXHIBIT A

City of Novato Community Facilities District No. 2002-1 (Pointe Marin)

Description of Facilities and Services to be Financed by the CFD

The Facilities and Services shown below are proposed to be financed by Community Facilities District No. 2002-1 (Pointe Marin) (the "CFD") of the City of Novato (the "City"). The Facilities shall include the attributable costs of engineering, design, land acquisition, demolition and site preparation, planning and coordination, together with the expenses related to the issuance and sale of any special tax bonds, including underwriters' discount, appraisals, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing and all other expenses incidental thereto. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to the plans and specifications approved by the City and the officials thereof, including the City Engineer.

The Facilities consist of:

1. Storm Drain System improvements including, but not limited to, installation of storm drain pipe, storm water treatment structures, manholes, outfalls, catch basins, headwalls and appurtenances associated with construction of a complete storm drain system.
2. Public Street Improvements including, but not limited to, subgrade preparation and installation of base rock, curb and gutter, sidewalks, handicap ramps and AC paving associated with construction of finished roadways.
3. Landscaping Improvements including, but not limited to, installation of irrigation piping, planting and soundwalls associated with construction of linear parks on Ignacio Boulevard.

The Services consist of the maintenance of the Landscaping Improvements described above, and of the maintenance of certain masonry and rockery retaining walls in the public right-of-way.

CITY OF NOVATO
Community Facilities District No. 2002-1
(Pointe Marin)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Section 1. Definitions

The defined terms below shall apply wherever such terms are used in this Rate and Method of Apportionment.

“Act” means the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code), as amended from time to time.

“Administrative Expenses” means costs directly related to the administration of the CFD including but not limited to: the actual costs of computing the Special Taxes and preparing the annual Special Tax Collection Schedule (whether by a City employee or consultant or both) and the costs of remitting the Special Taxes to a fiscal agent for any outstanding bonds secured by the Special Taxes; actual costs of such fiscal agent (including its legal counsel) in the discharge of its duties under a fiscal agent agreement; the actual costs of the City or its designee of complying with the disclosure provisions of the Act, the fiscal agent agreement, or any other document prepared in connection with the issue of bonds secured by the Special Taxes, including those related to public inquiries regarding the Special Tax and disclosures to owners of bonds secured by the Special Taxes; the actual costs of the City or its designee related to an appeal of the Special Tax; any amounts required to be rebated to the federal government in connection with the issuance of bonds secured by the Special Taxes; an allocable share of the salaries of the City staff directly related to the foregoing and a proportionate amount of City general administrative overhead related thereto. Administrative Expenses shall also include amounts advanced by the City for any administrative purpose of the CFD, including costs related to prepayments of Special Taxes, recordings related to such prepayments and satisfaction of Special Taxes, amounts advanced to ensure maintenance of tax exemption on bonds secured by the Special Taxes, and the costs of prosecuting foreclosure of delinquent Special Taxes, which amounts advanced are subject to reimbursement from other sources, including proceeds of foreclosure.

“Annual Costs” means, for each Fiscal Year, the sum of Facilities Expenses and Service Expenses.

“Annual Special Tax Rate” means, for any Fiscal Year, the Special Tax rate applicable to an Approved Dwelling Unit sufficient to produce such Approved Dwelling Unit’s pro rata share of Annual Costs; provided, however, the Annual Special Tax Rate may not exceed the Maximum Annual Special Tax Rate applicable to such Approved Dwelling Unit.

"Annual Tax Revenues" means the amount of Special Taxes collected each Fiscal Year to pay the Annual Costs.

"Approved Dwelling Units" means the number of residential dwelling units that can be developed on a Taxable Parcel pursuant to a tentative map and applicable precise development plan or final map and applicable precise development plan or final plot plan, each as approved by the City with respect to such Parcel.

"Approved Dwelling Unit Size" means the for each Dwelling Unit, the square footage for residential construction approved by the City, not including any carport, walkway, garage, overhang, patio, enclosed patio, detached accessory structure or similar area, as identified on a precise development plan or final plot plan or as approved by the City pursuant to the issuance of a building permit.

"Base Year" means the first year in which Special Taxes are levied, being the Fiscal Year ending June 30, 2003.

"Auditor" means the Auditor for the County or his or her designee.

"CFD" means the City of Novato, Community Facilities District No. 2002-1 (Pointe Marin).

"City" means the City of Novato, California.

"City Council" means the elected legislative body of the City.

"City Manager" means the Manager of the City, or designee thereof.

"Classification Date" means the date this Rate and Method of Apportionment is first approved pursuant to the resolution of formation establishing the CFD and thereafter each June 1 beginning June 1, 2003.

"County" means County of Marin, California.

"Coverage Factor" means a percentage rate not greater than ten (10) percent.

"Debt Service" means the total amount of principal and interest due on outstanding bonds of the CFD or on bonds to be issued by the CFD that must be collected in any Fiscal Year in order to make timely payments of principal and interest on such bonds.

"Dwelling Unit" means a residential dwelling unit approved by the City pursuant to a tentative map or final map or for which a building permit has been issued by the City.

"Facility Expenses" means for any Fiscal Year, the amount: 1) budgeted to pay Debt Service in a timely manner, 2) budgeted for bond trustee, paying agent and registrar fees and expenses, and 3) needed to replenish bond reserve funds and to make up for any

deficit caused by actual or estimated delinquencies in Special Taxes for the previous or current Fiscal Year; provided, however, that any provision for delinquencies shall not exceed the Coverage Factor.

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

“Fully Taxable Parcel” means any Residential Parcel that is not a Prepaid Taxable Parcel.

“Mandatory Prepayment Amount” means the amount of outstanding bonds the owner of a Fully Taxable Parcel must prepay as specified in Section 7.1 herein.

“Maintenance Expenses” means, for any Fiscal Year, the amount budgeted for the maintenance of parks, parkways and open space.

“Maximum Annual Special Tax Rate” means the maximum amount of Special Taxes that may be levied against a Taxable Parcel in any given Fiscal Year.

“Optional Prepayment Amount” means the amount an owner of a Fully Taxable Parcel may prepay to discharge future Special Tax obligations related to outstanding bonds as calculated pursuant to Section 7.2.1 herein.

“Parcel” means any parcel of land within the boundaries of the CFD that is identified by an Assessor’s parcel number on the secured tax rolls of the County as of the January 1 lien date (or such other lien date as may be established by the Assessor) of each Fiscal Year.

“Parcel Classification” means the placement of each Parcel into its respective classification as such Parcel exists each Classification Date.

“Prepaid Taxable Parcel” means any Parcel that has prepaid pursuant to this Rate and Method of Apportionment the Special Taxes to be levied against such Parcel in satisfaction of its pro rata share of Facility Expenses.

“Principal Prepayment Amount” means the amount of unpaid outstanding bond principal allocable to each Fully Taxable Parcel as of the date of such calculation.

“Residential Parcel” means any Parcel zoned for single or multi-family residential use.

“Service Expenses” means, for any Fiscal Year, the sum of Maintenance Expenses and Administrative Expenses.

“Special Tax” or “Special Taxes” means any tax calculated on Taxable Parcels under the Act with respect to the CFD pursuant to this Rate and Method of Apportionment.

"Special Tax Collection Schedule" means the document prepared by, or caused to be prepared by, the City Manager for use by the Auditor or the City in collecting the Special Taxes each Fiscal Year pursuant to Section 6 hereof.

"Special Tax Report" means the report prepared annually pursuant to Section 3 hereof.

"Taxable Parcel" means any Residential Parcel.

"Tax-Exempt Parcel" means any Parcel that is not a Taxable Parcel. However, Taxable Parcels that are acquired by a public entity shall remain subject to the applicable Special Tax pursuant to Section 53317.4 of the Act.

"Tax Rate Category" means one of the eleven residential dwelling unit square footage ranges shown in Table 1 in Section 5.1 herein, each of which has a Maximum Annual Special Tax Rate applicable to an Approved Dwelling Unit Size.

Section 2. Basis of Special Tax Levy

2.1 Basis of Levy. A Special Tax under the Act applicable to each Taxable Parcel shall be levied and collected according to the tax liability determined by the City through the application of the procedures described below, commencing in the Fiscal Year 2002-2003.

Section 3. Determination and Classification of Parcels Subject to Special Tax

3.1 Special Tax Report. Prior to the first issuance of bonds, and thereafter prior to July 1 of each Fiscal Year, the City Manager shall cause to be prepared a Special Tax Report setting forth: 1) the classification as of the Classification Date applicable for such Fiscal Year of each Parcel within the boundaries of the CFD, 2) a budget as specified pursuant to Section 3 hereof showing a projected sources and uses of funds for the CFD in such Fiscal Year and demonstrating that projected Annual Tax Revenues will be sufficient to pay projected Annual Costs, 3) the Annual Special Tax Rate necessary to satisfy Annual Costs applicable to each Dwelling Unit for such Fiscal Year, 4) the amount of Special Taxes to be levied on each Taxable Parcel for such Fiscal Year, and 5) a Special Tax Collection Schedule.

3.2 Classification of Parcels. Parcels shall be classified as of their status applicable in the next Fiscal Year on each Classification Date. The secured property tax roll, land use codes and plot map books maintained by the County Assessor, in combination with official records maintained by the City regarding development agreements, recorded final maps, building permits issued, Approved Dwelling Unit Sizes and other changes in parcel development status, will be the basis for classifying the Parcels in the CFD. If the City Manager believes that the land use code on the secured property tax roll is incorrect, the City Manager may assign the appropriate code based on his review of the status of the property.

3.2.1 Taxable and Tax-Exempt Parcels. All Residential Parcels shall be classified as Taxable Parcels. Any Parcel that is not a Residential Parcel shall be classified as a Tax-Exempt Parcel. Taxable Parcels shall be further classified as either Fully Taxable Parcels or Prepaid Taxable Parcels. Prepaid Taxable Parcels shall be subject to the levy of Special Taxes to pay for their pro rata share of annual Service Expenses. Special Taxes may not be levied on Prepaid Taxable Parcels for the payment of Facility Expenses.

3.2.2 Reclassification of Parcels. A Residential Parcel classified as a Fully Taxable Parcel may not be removed from such classification unless the Special Taxes associated with Facility Expenses allocable to such Parcel have been prepaid pursuant to Section 7.2 hereof, in which case such Parcel shall be reclassified as a Prepaid Taxable Parcel. Prepaid Taxable Parcels shall remain subject to the payment of Special Taxes as provided for in Section 3.2.1.

3.3 Levy of Special Tax. The Special Tax shall be levied for Facility Expenses only on Fully Taxable Parcels. The Special Tax shall be levied annually on Prepaid Taxable Parcels only for their pro rata share of Service Expenses. The amount of the Special Tax for each Taxable Parcel shall be determined in accordance with the provisions of Section 6 hereof. Each Taxable Parcel's Special Tax for the next Fiscal Year shall be levied against such Parcel's assessor's parcel number as it was shown on the County Assessor's records of Parcels in the CFD as of the prior January 1 lien date, or such other lien date established by the County Assessor.

Section 4. Termination of the Special Tax

4.1 Facility Expenses. When all of the CFD's remaining Facilities Expenses have been paid or otherwise satisfied, the Special Tax shall cease to be levied for Facility Expenses. Notwithstanding the foregoing, in no event shall the Special Tax be levied for Facility Expenses after the Fiscal Year ending June 30, 2042.

4.2 Service Expenses. For any Taxable Parcel, Special Taxes may be levied only for Service Expenses beginning in the Fiscal Year 2042-2043. The City may levy the Special Tax for Service Expenses in perpetuity as provided for herein.

Section 5. Maximum Annual Special Tax Rates

5.1 Maximum Annual Special Tax Rates. Each Approved Dwelling Unit shall be assigned to a Tax Rate Category according to the Approved Dwelling Unit Size for each such Approved Dwelling Unit in accordance with the schedule shown in the following Table 1. An Annual Special Tax Rate shall be calculated for each Approved Dwelling Unit; provided, however, the Annual Special Tax Rate shall not exceed the Applicable Maximum Annual Special Tax as shown in Table 1. The Maximum Annual Special Tax Rate shall increase at a rate of three tenths of one percent (.3%) per year, compounded,

until the Fiscal Year ending June 30, 2042 after which time the Maximum Annual Special Tax Rate shall be reduced as shown in the following Table 1 and shall thereafter increase at a rate of two percent (2%) per year.

Table 1
Maximum Annual Special Tax Rates

| Tax Rate Category | | Base Year | Compound Rate | | Compound Rate |
|---------------------------|-------------------|---------------------|---------------------|---------------------|------------------------|
| Applicable To An Approved | | MASTR* | of Increase Until | MASTR* | of Increase |
| Dwelling Unit Size | | | | | |
| In Square Feet | | <u>FY 2002-2003</u> | <u>FY 2041-2042</u> | <u>FY 2042-2043</u> | <u>in Perpetuity**</u> |
| 1. | 1,900 - And Under | \$2,180.00 | 0.31% | \$524.18 | 2% |
| 2. | 1,901 - 2,200 | 2,220.00 | 0.31% | 533.79 | 2% |
| 3. | 2,201 - 2,500 | 2,460.00 | 0.31% | 591.50 | 2% |
| 4. | 2,501 - 2,900 | 2,600.00 | 0.31% | 625.16 | 2% |
| 5. | 2,901 - 3,100 | 2,960.00 | 0.31% | 711.72 | 2% |
| 6. | 3,101 - 3,300 | 3,060.00 | 0.31% | 735.77 | 2% |
| 7. | 3,301 - 3,500 | 3,140.00 | 0.31% | 755.00 | 2% |
| 8. | 3,501 - 3,700 | 3,440.00 | 0.31% | 827.14 | 2% |
| 9. | 3,701 - 3,900 | 3,500.00 | 0.31% | 841.57 | 2% |
| 10. | 3,901 - 4,200 | 3,640.00 | 0.31% | 875.23 | 2% |
| 11. | 4,201 - and Up | 3,700.00 | 0.31% | <u>889.66</u> | 2% |

*Maximum Annual Special Tax Rates

**Subsequent to FY 2042-2043

5.1.1 Tax-Exempt Parcels shall not be subject to the levy of Special Taxes.

Section 6. Apportionment, Levy and Calculation of Special Tax Rates

6.1 Allocation of Annual Costs to Taxable Parcels. For each Fiscal Year beginning with the Fiscal Year 2002-2003, a Special Tax shall be established for each Fully Taxable Parcel and for each Prepaid Taxable Parcel. Annual Facility Expenses shall be allocated only to Fully Taxable Parcels. Annual Service Expenses shall be allocated to all Taxable Parcels.

6.2 Preparation of Annual Budgets. Prior to July 1 of each Fiscal Year, the City shall establish a budget for the separate components of Facility Expenses, Maintenance Expenses and Administrative Expenses in such Fiscal Year. The annual budget shall clearly identify each such component of the budget.

6.3 Calculation of Annual Costs. Prior to July 1 of each Fiscal Year, the City shall determine what portion of Facility Expenses, Maintenance Expenses and Administrative Expenses shall be collected from Special Tax revenues as Annual Costs. In making such calculation, the City may credit against the budget for Facility Expenses for each Fiscal Year surplus amounts held by a fiscal agent not required for the payment of Facility Expenses for such Fiscal Year. Amounts held by a fiscal agent for payment of Debt Service prior to January 1 of such Fiscal Year shall not be treated as surplus fund balances available for such credit. The City shall follow the flow of funds as stipulated in

the fiscal agent agreement to determine what amounts, if any, may be deemed surplus and available for such credits. Surplus fund balances held by the City for Administrative Expenses shall be allocated solely to such Fiscal Year's budget for Administrative Expenses and credited against Special Tax revenues necessary to finance Administrative Expenses for such Fiscal Year. Surplus fund balances held by the City for Maintenance Expenses shall be allowed to increase to an amount not less than two years of estimated Maintenance Expenses and shall be retained by the City for expenditure in future fiscal years without any offsetting credit to the amount necessary to finance Maintenance Expenses for such Fiscal Year. For each Fiscal Year, Annual Costs shall equal the net amount necessary to finance Facilities Expenses and Service Expenses for such Fiscal Year.

6.4 Calculation of Annual Special Taxes. Prior to July 1 of each Fiscal Year for which Annual Costs are payable, the City shall calculate the Special Taxes to be levied on each Taxable Parcel in the CFD.

6.4.1 Annual Special Taxes For Facility Expenses. For each Fiscal Year, each Approved Dwelling Unit assigned to a Fully Taxable Parcel shall be assigned its pro rata share of Annual Costs related to Facility Expenses based on the Tax Rate Category applicable to each such Dwelling Unit's Approved Dwelling Unit Size.

6.4.2 Annual Special Taxes For Service Expenses. For each Fiscal Year, each Approved Dwelling Unit assigned to a Taxable Parcel shall be assigned its pro rata share of Annual Costs related to Service Expenses based on the Tax Rate Category applicable to such Dwelling Unit's Approved Dwelling Unit Size.

6.4.3 Annual Special Taxes Applicable to Taxable Parcels. The Annual Special Tax Rate applicable to an Approved Dwelling Unit shall be the sum of its pro rata share of Facilities Expenses as calculated in Section 6.4.1 plus its pro rata share of Service Expenses as calculated in Section 6.4.2. The Annual Special Tax Rate applicable to an Approved Dwelling Unit may not exceed its applicable Maximum Annual Special Tax Rate. The annual Special Taxes for each Taxable Parcel shall be the sum of Annual Special Tax Rates applicable to all Approved Dwelling Units assigned to each such Taxable Parcel.

6.5 Annual Special Tax Levy. After a Special Tax Report for such Fiscal Year has been prepared by the City Manager or his designee for each Fiscal Year, the City Manager shall cause to be forwarded to the County Auditor a Special Tax Collection Schedule showing the annual Special Tax liability for each Taxable Parcel, requesting that the Special Tax Collection Schedule be placed on the secured property tax roll for the applicable Fiscal Year. The Special Tax Collection Schedule shall be sent not later than August 10 or such other date required by the County Auditor for such placement.

Notwithstanding the forgoing, the City Manager may cause the collection of Special Taxes as provided for in the Act.

6.6 Correction of Errors. The City shall make every effort to correctly assign Annual Special Tax Rates and calculate the annual Special Taxes for each Taxable Parcel, the Principal Prepayment Amount, the Mandatory Prepayment Amount and the Optional Prepayment Amount for each Taxable Parcel. It shall be the burden of the taxpayer to correct any errors in the classification of the Taxable Parcels subject to the Special Tax and the determination of their respective Special Tax and prepayment liabilities.

Section 7. Prepayment of Special Taxes

7.1 Prepayment Prior to Issuance of a Building Permit. The City shall require the owner of a Fully Taxable Parcel that applies for a reduction in the number of Approved Dwelling Units or a reduction in the Approved Dwelling Unit Sizes applicable to such Fully Taxable Parcel to pay a Mandatory Prepayment Amount if such reduction will result in a reduction of the Special Taxes allocable to such Fully Taxable Parcel. The City shall tabulate changes, both positive and negative, in the Special Taxes attributable to each Fully Taxable Parcel as a result of any changes approved in either the number of Approved Dwelling Units or the Approved Dwelling Unit Sizes during the Fiscal Year in which the applications for any such changes are made, and require the owner of such Fully Taxable Parcel to pay a Mandatory Prepayment Amount by July 1 if, as a result of such approvals, the amount of Special Taxes attributable to such Fully Taxable Parcel has been reduced during the applicable Fiscal Year. The Mandatory Prepayment Amount shall be calculated by multiplying the par amount of bonds outstanding that were secured by the Special Taxes at the beginning of the Fiscal Year during which changes to the number of Approved Dwelling Units or changes in Approved Dwelling Unit Sizes were approved by the same proportion in which the Special Taxes attributable to such Fully Taxable Parcel have been reduced as a result of such approvals. The par amount of bonds outstanding shall be calculated as the total amount of unpaid bond principal outstanding at the beginning of such Fiscal Year less any principal coming due in such Fiscal Year, the payment of which was provided for in the collection of the prior Fiscal Year's Annual Tax Revenues, less the bond principal coming due in the next ensuing Fiscal Year, the payment of which was provided for in the Special Taxes that were levied in the Fiscal Year for which the Mandatory Prepayment Amount has been calculated. The Mandatory Prepayment Amount shall additionally include any applicable bond prepayment premium and delinquent Special Taxes and penalties and interest thereon, if any, applicable to such reduction and such other fees or amounts estimated by the City as necessary to redeem bonds on the first permissible bond redemption date.

7.2 Prepayment Subsequent to the Initial Sale of Bonds. The owner of any Taxable Parcel may prepay the Special Taxes to be levied for Facility Expenses against such Parcel through the term to maturity of outstanding bonds. Special Taxes for Facility Expenses may not be prepaid in part except as provided for in Section 7.1 herein. The Principal Prepayment Amount for each Fully Taxable Parcel subsequent to the sale of bonds shall be determined by multiplying the ratio equal to such Fully Taxable Parcel's

pro rata share of Debt Service times the par amount of bonds outstanding. For each Fiscal Year in which a Principal Prepayment Amount is calculated for any Fully Taxable Parcel, the par amount of bonds outstanding shall be calculated as the total amount of unpaid bond principal outstanding at the beginning of such Fiscal Year less any principal coming due in such Fiscal Year, the payment of which was provided for in the collection of the prior Fiscal Year's Annual Tax Revenues, less the bond principal coming due in the next ensuing Fiscal Year, the payment of which is provided for in the Special Taxes to be levied in the Fiscal Year for which the Principal Prepayment Amount is being calculated.

- 7.2.1 Optional Prepayment Amount. In each Fiscal Year, the owner of a Fully Taxable Parcel may prepay that portion of the future Special Tax obligations of such Fully Taxable Parcel related to Facility Expenses by paying in cash the sum of i) the amount of any delinquent and unpaid installments of Special Taxes levied against such Fully Taxable Parcel, together with any penalties, interest and costs due thereon, ii) the Principal Prepayment Amount allocable to such Taxable Parcel in such Fiscal Year, iii) a prepayment premium in an amount equal to the prepayment premium required under the fiscal agent agreement to be paid on outstanding bonds to be redeemed on the next permissible bond redemption date times such Fully Taxable Parcel's applicable Principal Prepayment Amount, iv) a reasonable fee, fixed by the City, for the cost of administering the prepayment and the advance redemption of outstanding bonds, v) any negative interest cost carry on the Principal Prepayment Amount reflecting the difference, as determined in the sole judgment of the City Manager, between the estimated investment interest rate on the Principal Prepayment Amount to the first permissible bond redemption date and the pro rata bond interest cost on the Principal Prepayment Amount to the first permissible bond redemption date, and vi) if authorized pursuant to the fiscal agent agreement, a credit for such Taxable Parcel's pro rata share of the reserve fund balance (if any) established under such fiscal agent agreement. The sum of all such amounts in the foregoing sentence shall be the Optional Prepayment Amount. The Optional Prepayment Amount shall be calculated by the City at the request of a property owner. The City may charge a reasonable fee to recover its cost of making such calculation.

Section 8. Appeals

8.1 Appeals. Any taxpayer that believes that the amount of the Special Tax has been incorrectly calculated may file a written notice with the City Manager appealing the Special Tax. Any such notice of appeal must be filed by January 1 of the Fiscal Year for which the Special Tax in question has been levied. The City Manager or his designee will then promptly review all such timely-filed appeals, and at the City Manager's discretion, meet with the appellant. If the City Manager determines that the Special Tax

should be modified, the Special Tax shall be corrected and, if applicable, a refund for Facility Expenses shall be granted.

CITY OF NOVATO
Community Facilities District No. 2002-1
(Pointe Marin)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's <u>Parcel Number</u> | <u>Classification</u> | Approved Final Map <u>Lot Number</u> | Approved Tentative Map <u>Lot Number</u> | Building Permit <u>Number</u> | Approved Dwelling Unit <u>Size (Sq. Ft.)</u> | Tax Rate <u>Category</u> | Base Year MASTR* <u>FY 2002-03</u> |
|------------------------------------|-----------------------|--|--|-------------------------------------|--|-----------------------------|--|
| 160-150-66 | Fully Taxable | | 1 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 2 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 3 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 4 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 5 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 6 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 7 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 8 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 9 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 10 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 11 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 12 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 13 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 14 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 15 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 16 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 17 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 18 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 19 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 20 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 21 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 22 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 23 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 24 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 25 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 26 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 27 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 28 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 29 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 30 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 31 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 32 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 33 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 34 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 35 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 36 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 37 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 38 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 39 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 40 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 41 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 42 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 43 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 44 | | 3,820 | 9 | \$ 3,500.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTR* FY 2002-03 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|-----------------------------------|
| 160-150-66 | Fully Taxable | | 45 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 46 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 47 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 48 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 49 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 50 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 51 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 52 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 53 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 54 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 55 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 56 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 57 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 58 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 59 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 60 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 61 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 62 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 63 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 64 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 65 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 66 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 67 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 68 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 69 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 70 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 71 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 72 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 73 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 74 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 75 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 76 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 77 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 78 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 79 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 80 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 81 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 82 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 83 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 84 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 85 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 86 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 87 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 88 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 89 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 90 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 91 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 92 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 93 | | 3,004 | 5 | \$ 2,960.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTR* FY 2002-03 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|-----------------------------------|
| 160-150-66 | Fully Taxable | | 94 | | 3,350 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 95 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 96 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 97 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 98 | | 3,675 | 8 | \$ 3,440.00 |
| 160-150-66 | Fully Taxable | | 99 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 100 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 101 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 102 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 103 | | 3,004 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 104 | | 4,268 | 11 | \$ 3,700.00 |
| 160-150-66 | Fully Taxable | | 105 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 106 | | 4,100 | 10 | \$ 3,640.00 |
| 160-150-66 | Fully Taxable | | 107 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 108 | | 3,820 | 9 | \$ 3,500.00 |
| 160-150-66 | Fully Taxable | | 109 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 110 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 111 | | 3,448 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 112 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 113 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 114 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | | 115 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 116 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 117 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 118 | | 3,448 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 119 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 120 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 121 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 122 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 123 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 124 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 125 | | 3,448 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 126 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 127 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 128 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 129 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 130 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 131 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 132 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 133 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 134 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 135 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 136 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 137 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 138 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 139 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 140 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 141 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 142 | | 3,488 | 7 | \$ 3,140.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTF FY 2002-03 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|----------------------------------|
| 160-150-66 | Fully Taxable | | 143 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 144 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 145 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 146 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 147 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 148 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 149 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 150 | | 2,394 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | | 151 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 152 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | | 153 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 154 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | | 155 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 156 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | | 157 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | | 158 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | 69 | 159 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 70 | 160 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 71 | 161 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 72 | 162 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 73 | 163 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 74 | 164 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 75 | 165 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | 76 | 166 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 77 | 167 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | 78 | 168 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 79 | 169 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | 80 | 170 | | 2,606 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 81 | 171 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 82 | 172 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | 83 | 173 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 84 | 174 | | 3,488 | 7 | \$ 3,140.00 |
| 160-150-66 | Fully Taxable | 85 | 175 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | 86 | 176 | | 3,000 | 5 | \$ 2,960.00 |
| 160-150-66 | Fully Taxable | 87 | 177 | | 3,247 | 6 | \$ 3,060.00 |
| 160-150-66 | Fully Taxable | 66 | 178 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 67 | 179 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 68 | 180 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 63 | 181 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 62 | 182 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 57 | 183 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 56 | 184 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 51 | 185 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 50 | 186 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 45 | 187 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 44 | 188 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 39 | 189 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 38 | 190 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 36 | 191 | | 2,499 | 3 | \$ 2,460.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTR* FY 2002-03 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|-----------------------------------|
| 160-150-66 | Fully Taxable | 37 | 192 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 40 | 193 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 41 | 194 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 42 | 195 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 43 | 196 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 46 | 197 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 47 | 198 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 48 | 199 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 49 | 200 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 52 | 201 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 53 | 202 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 54 | 203 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 55 | 204 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 58 | 205 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 59 | 206 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 60 | 207 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 61 | 208 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 64 | 209 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 65 | 210 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 88 | 211 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 89 | 212 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 90 | 213 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 91 | 214 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 92 | 215 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 93 | 216 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 94 | 217 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 95 | 218 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 96 | 219 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 97 | 220 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 98 | 221 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 99 | 222 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 100 | 223 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 101 | 224 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 102 | 225 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 103 | 226 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 104 | 227 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 105 | 228 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 106 | 229 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 107 | 230 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 108 | 231 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 109 | 232 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 110 | 233 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 111 | 234 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 112 | 235 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 113 | 236 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 114 | 237 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 115 | 238 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 116 | 239 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 117 | 240 | | 1,999 | 2 | \$ 2,220.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTR* FY 2002 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|--------------------------------|
| 160-150-66 | Fully Taxable | 118 | 241 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 119 | 242 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 120 | 243 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 121 | 244 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 122 | 245 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 123 | 246 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 124 | 247 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 125 | 248 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 126 | 249 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 127 | 250 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 128 | 251 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 129 | 252 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 130 | 253 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 131 | 254 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 132 | 255 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 133 | 256 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 134 | 257 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 135 | 258 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 136 | 259 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 137 | 260 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 138 | 261 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 139 | 262 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 140 | 263 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 141 | 264 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 142 | 265 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 143 | 266 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 144 | 267 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 145 | 268 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 146 | 269 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 147 | 270 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 148 | 271 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 149 | 272 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 150 | 273 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 151 | 274 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 152 | 275 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 153 | 276 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 154 | 277 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 155 | 278 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 156 | 279 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 157 | 280 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 158 | 281 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 159 | 282 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 160 | 283 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 161 | 284 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 162 | 285 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 163 | 286 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 164 | 287 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 165 | 288 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 166 | 289 | | 2,499 | 3 | \$ 2,460.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTR* FY 2002-03 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|-----------------------------------|
| 160-150-66 | Fully Taxable | 167 | 290 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 168 | 291 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 169 | 292 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 177 | 293 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 176 | 294 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 175 | 295 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 174 | 296 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 173 | 297 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 172 | 298 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 171 | 299 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 170 | 300 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 178 | 301 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 179 | 302 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 180 | 303 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 181 | 304 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 182 | 305 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 183 | 306 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 184 | 307 | | 2,686 | 4 | \$ 2,600.00 |
| 160-150-66 | Fully Taxable | 185 | 308 | | 2,499 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 186 | 309 | | 2,428 | 3 | \$ 2,460.00 |
| 160-150-66 | Fully Taxable | 35 | 310 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 34 | 311 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 33 | 312 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 32 | 313 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 31 | 314 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 30 | 315 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 29 | 316 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 28 | 317 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 27 | 318 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 26 | 319 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 25 | 320 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 24 | 321 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 23 | 322 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 22 | 323 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 21 | 324 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 20 | 325 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 19 | 326 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 18 | 327 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 17 | 328 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 16 | 329 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 15 | 330 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 14 | 331 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 13 | 332 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 12 | 333 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 11 | 334 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 10 | 335 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 9 | 336 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 8 | 337 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 7 | 338 | | 1,999 | 2 | \$ 2,220.00 |

* Maximum Annual Special Tax Rate

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

| Assessor's Parcel Number | Classification | Approved Final Map Lot Number | Approved Tentative Map Lot Number | Building Permit Number | Approved Dwelling Unit Size (Sq. Ft.) | Tax Rate Category | Base Year MASTP FY 2002 |
|-----------------------------|----------------|-------------------------------------|---|------------------------------|---|----------------------|-------------------------------|
| 160-150-66 | Fully Taxable | 6 | 339 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 5 | 340 | | 2,093 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 4 | 341 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 3 | 342 | | 1,999 | 2 | \$ 2,220.00 |
| 160-150-66 | Fully Taxable | 2 | 343 | | 1,881 | 1 | \$ 2,180.00 |
| 160-150-66 | Fully Taxable | 1 | 344 | | 2,093 | 2 | \$ 2,220.00 |

* Maximum Annual Special Tax Rate