

**ANNUAL TAX REPORT  
FOR  
THREE RIVERS LEVEE IMPROVEMENT AUTHORITY  
COMMUNITY FACILITIES DISTRICT  
No. 2006-1 (SOUTH COUNTY AREA)  
FISCAL YEAR 2010-11**

**JULY 1, 2010**

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## 1. INTRODUCTION

The Three Rivers Levee Improvement Authority (TRLIA) Board of Directors (Board) approved the formation of two Community Facilities Districts (CFDs) on April 3, 2007; one is "TRLIA CFD No. 2006-1 (South County Area)" (CFD 2006-1) and the other is "TRLIA CFD No. 2006-2 (South County Area—Overlay District)" (CFD 2006-2), herein referred to collectively as CFDs. The property owners within the proposed boundaries of the CFDs who qualified as the electors for the purposes of authorizing the CFDs unanimously voted to form the CFDs and to incur bonded indebtedness in an amount not to exceed \$250,000,000 for CFD 2006-1. The CFD 2006-1 bond proceeds would be used to fund the costs of the Levee Improvement Program funded through an advanced funding agreement entered into by certain landowners, Yuba County (County), and the TRLIA. The CFD 2006-2 proceeds would be used to fund the costs of the Levee Improvement Program previously advanced by certain landowners through prior agreements, as well as other improvements included in County capital facilities impact fees. This report focuses on the Annual Special Tax Levy for Fiscal Year (FY) 2010-11 related to CFD 2006-1.

CFD 2006-1 comprises approximately 825 acres in a portion of the County. In FY 2010-11, 436 parcels will be subject to the levy of a special tax. The total amount of special tax levied against these parcels in this fiscal year is \$400,299.96. All of the parcels will be taxed at 100 percent of the maximum annual special tax for the parcel.

In April 2007, TRLIA issued two series of bonds: Series A related to CFD 2006-1 in the total amount of \$14,930,382, and Series B related to CFD 2006-2 in the total amount of \$8,663,901. Both of these series of bonds are Builder Bonds, 100 percent of which were purchased by landowners in CFD 2006-1 at the time of formation. All the Builder Bonds are capital appreciation bonds, which have no debt service or annual cost associated with them. These bonds accrete in value over time, and the entire accreted amount is due at either redemption or maturity of the bond solely to the extent payable by special tax collections or Refunding Bonds issued by CFD 2006-1. Refunding Bonds are bonds expected to be issued by CFD 2006-1 to repay the outstanding builders bonds and potentially fund remaining levee funding obligations. No Refunding Bonds have been issued by the CFDs as of the date of this report.

Each of the series of bonds can be broken down by the tax zone that supports the repayment. Special tax collections from the various tax zones support the respective debt issued for the respective zone.

In each fiscal year that any bonds are outstanding in a tax zone, the CFD must levy a special tax against taxable parcels in CFD 2006-1 tax zone to pay principal and interest on the outstanding bonds and to pay other costs of CFD 2006-1, such as the costs of administration. Once the annual costs of CFD 2006-1 are identified, CFD 2006-1 must apply the special tax formula to determine the parcels to be taxed, the maximum amount of special tax that can be levied against all taxable parcels, and finally, using the special tax formula, determine the amount of special tax to be levied in a given fiscal year.

### **Purpose of this Report**

This report serves as the Annual Tax Report for FY 2010-11, which is submitted to the Treasurer of the TRLIA (Treasurer) for approval in support of the annual levy of the special tax. This is the fourth year in which special taxes will be levied. Pursuant to TRLIA Ordinance No. 2, the TRLIA Board authorized the Treasurer to determine the specific tax rate and amount to be levied for each parcel of real property in CFD 2006-1 in each fiscal year. This Annual Tax Report will identify the annual costs of CFD 2006-1, the parcels to be taxed, the maximum amount that can be levied against all taxable parcels, and the amount to be levied in FY 2010-11.

### **Organization of the Report**

This report consists of four sections including this introduction. **Section 2** describes annual costs of CFD 2006-1. **Section 3** describes the parcels to be taxed and the assignment of the tax to taxable parcels. **Section 4** discusses the accounting by tax zone and the accounting's relation to use of the special tax revenues.

One appendix is attached to this report. **Appendix A** contains a list of all parcels to be taxed in FY 2010-11, the maximum amount of special tax that could be levied against any given parcel, and the amount of the FY 2010-11 special tax levy.

## 2. CALCULATION OF ANNUAL COSTS

### Annual Costs

Annual costs of CFD 2006–1 are those costs authorized by the formation documents. CFD 2006 1 was authorized to fund the following costs and facilities:

- The construction, repair, or rehabilitation of flood control improvements, including levee-system and drainage improvements and any necessary habitat mitigation incident to any improvements.
- The acquisition of land; the costs of design, engineering, and planning; the costs of any environmental or other studies, surveys, or other reports; the cost of any required environmental mitigation measures; landscaping, soils testing, permits, plan check, and inspection fees; insurance, legal, and related overhead costs; coordination and supervision; and any other costs or appurtenances related to any of the foregoing.

CFD 2006–1 is also authorized to fund the following items:

- Bond-related expenses, including underwriter's discount, reserve fund, capitalized interest, bond and disclosure counsel, and all other incidental expenses.
- Administrative fees of the TRLIA, the County, and the bond trustee or fiscal agent related to CFD 2006–1, and any bonded indebtedness of CFD 2006–1.
- Reimbursement of costs related to the formation of CFD 2006–1 that were advanced by the TRLIA, the County, Reclamation District No. 784, or any other governmental agency, or any landowner or developer in CFD 2006–1, as well as reimbursement of any costs advanced by the TRLIA or any related entity or any landowner or developer in CFD 2006–1 for facilities, fees, or other purposes or costs of CFD 2006–1.

Pursuant to the Rate and Method of Apportionment and Method of Collection of the Special Tax (RMA) Section 9A, for each individual tax zone, the minimum amount of annual costs is equal to the maximum annual special tax revenue from all occupied parcels until authorized facilities are complete and all outstanding Builder Bonds are retired. As previously stated, the TRLIA Series A Bonds (Bonds) were issued in April 2007. Bonds were issued for each of the eight tax zones in CFD 2006–1, and all zones continue to have Bonds outstanding. Therefore, for each tax zone, the minimum amount of annual costs is equal to the maximum annual special tax revenue from occupied parcels in the zone.

**Table 1** computes the maximum annual special tax revenue from all occupied parcels by tax zone. **Appendix A** provides the detailed listing of each individual parcel that will be levied, the corresponding maximum annual special tax, and the proposed levy for FY 2010–11.

The determination of parcels subject to the tax (Occupied Parcels) is discussed in **Section 3**. Combined, the levy from all of the tax zones will equal \$400,299.96 from 436 Occupied Parcels. Therefore, the annual cost is defined as \$400,299.96, an amount including all administrative expenses. **Section 3** discusses the estimate of expenses for administration.

**Table 1**  
**TRLIA CFD 2006-1**  
**Summary of Fiscal Year 2009-10 Tax Levy by Tax Zone**

<b>Tax Zone</b>	<b>Builder/ Developer</b>	<b>Project</b>	<b>Number of Parcels</b>	<b>FY 2009-10 Tax Levy</b>
1	<b>Cresleigh Homes Corporation, a California corporation</b> Creskside Plumas Ranch Woodside			
	<b>Total Tax Zone 1</b>		32 Parcels	\$29,951.24
2	<b>Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation</b> Rio Del Oro (Danna 70)			
	<b>Total Tax Zone 2</b>		0 Parcels	\$0.00
3	<b>KB Home Northbay, Inc.</b> Hawes Ranch Plumas Lake Cobblestone			
	<b>Total Tax Zone 3</b>		213 Parcels	\$159,274.56
4	<b>Lennar Renaissance, Inc. a California corporation</b> River Oaks East River Oaks North			
	<b>Total Tax Zone 4</b>		56 Parcels	\$47,541.76
5	<b>Meritage Homes of California, Inc., a California corporation</b> Draper Ranch North			
	<b>Total Tax Zone 5</b>		73 Parcels	\$79,171.42
6	<b>Plumas Lake Holdings, L.L.C.</b> Rio Del Oro (Villages 6 & 8)			
	<b>Total Tax Zone 6</b>		0 Parcels	\$0.00
7	<b>Plumas Lake Riverside Meadows, L.P.</b> Riverside Meadows			
	<b>Total Tax Zone 7</b>		62 Parcels	\$84,360.98
8	<b>Rio del Oro Farms 2 L.L.C.</b> Rio Del Oro (Village 16)			
	<b>Total Tax Zone 8</b>		0 Parcels	\$0.00
	<b>TOTAL - ALL ZONES</b>		<b>436 Parcels</b>	<b>\$400,299.96</b>

"summary\_10/11"

### 3. PARCELS SUBJECT TO THE SPECIAL TAX

#### Determining Parcels Subject to the Special Tax

The special tax formula states that the administrator first must determine whether a parcel is a tax-exempt parcel, Occupied Parcel, developed parcel, final map parcel, large lot parcel, or undeveloped parcel.

Only builder bonds are outstanding and no refunding bonds have been issued, so no parcels other than Occupied Parcels are to be taxed. Occupied Parcels are defined as developed parcels (parcels having an already-issued building permit for a residential use), ownership of which has been transferred to a homeowner. A parcel will be designated as an Occupied Parcel either when the administrator has received, in writing, a certification from the builder/developer that the parcel in question is deemed to be occupied by a homeowner or when County records indicate that the parcel has transferred ownership to a homeowner.

The TRLIA received no occupancy certification forms from developers within the CFD. All 436 parcels were determined to be Occupied Parcels by records obtained from Parcel Quest (the provider of parcel-level data from the County Assessor's office that show parcel ownership information) as well as log records from the County Recorder's office that indicate deed transfer between a builder/developer and a third party. The records indicated that the parcels transferred ownership from a builder/developer to a homeowner since the formation of CFD 2006–1. **Appendix A** lists the parcels subject to the tax levy.

#### Tax Escalation Factor

As specified by the RMA, the maximum special tax for all tax categories is increased by 2 percent in each fiscal year after the base year. The base year is the year in which the maximum annual special tax is assigned to a taxable parcel. For most parcels, the base year is 2007–08, which results in an additional escalation of 2 percent. For other parcels that were assigned a maximum tax in 2009–10, one year of escalation will take place because the tax was assigned only one fiscal year ago.

#### Assignment of Maximum Annual Special Tax to Taxable Parcels

Section 7 of the RMA describes the process for assigning the maximum annual special tax to final map parcels. This assignment takes place when final map parcels are created by the recordation of final maps. Since the formation of CFD 2006–1 on April 3, 2007, the only additional final map parcels that have been created are in Tax Zone 3 (KB Homes). There have been no additional final maps recorded in the last fiscal year so no additional final map parcels have had taxes assigned to them.

## 4. ACCOUNTING FOR SPECIAL TAX REVENUE

The terms related to how special tax revenue collected from property in CFD 2006–1 is to be used are contained in the following documents:

- Description of Facilities Eligible to be funded by the CFDs.
- RMA for the CFDs.
- The individual fiscal agent agreements entered into for each tax zone in the CFDs.

The relevant terms of these documents are summarized as follows.

### **Description of Eligible Facilities**

The description of eligible facilities for CFD 2006–1 includes these:

The District may finance all or a portion of the costs of the following:...The construction, repair and/or rehabilitation of flood control improvements, including but not limited to levee system and drainage improvements, and any necessary habitat mitigation incident to any improvements.

And these:

Reimbursement of costs related to the formation of the District advanced by the Authority, the County, Reclamation District No. 784 or any other governmental agency, or any landowner or developer within the District, as well as reimbursement of any costs advanced by the Authority or any related entity, or any landowner or developer within the District, for facilities, fees or other purposes or costs of the District.

### **RMA**

Special tax revenues are used to pay annual costs, which are defined in the RMA as follows:

**“Annual Costs”** means, for any fiscal year, the total of these:

- i. Debt service for Bonds due in calendar year that commences in such fiscal year,
- ii. Administrative expenses for such fiscal year.
- iii. The amount needed to replenish the reserve fund for the Bonds to the level required under the bond indenture.
- iv. An amount to fund delinquencies in payments of special taxes from taxable parcels based on the special tax levied in the previous fiscal year or anticipated for the current fiscal year.
- v. Premiums for bond credit enhancements.
- vi. Pay-as-you-go expenditures for authorized facilities to be constructed or acquired by CFD 2006–1, including the repayment of builder bonds, or to be used to reduce the amount of future capital calls.



According to the RMA for CFD 2006–1, pay-as-you-go expenditures means, “the use of annual special tax revenues to pay for authorized facilities, as determined by the Administrator.”

### **Fiscal Agent Agreements**<sup>1</sup>

With respect to the use of special tax revenues as it relates to the repayment of builder bonds, Sections 4.01 of the fiscal agent agreements for each respective tax zone of CFD 2006-1 states this:

With respect to Special Tax Revenues, if any, collected by or on behalf of the Authority, any Special Tax Revenues remaining in any Fiscal Year after the satisfaction of any and all other claims thereon and pledges thereof (including (i) the payment of debt service on any Private Placement Bonds or Conventional Bonds, as such terms are defined in the Second Funding Agreement; (ii) the payment of any debt service on any Refunding Bonds; and (iii) the payment of any other Annual Cost, as such term is defined in the RMA, other than the payment of the Bonds), as determined by the Treasurer, shall be transferred by the Treasurer to the Fiscal Agent for deposit by the Fiscal Agent to the Bond Fund; provided that any such Special Tax Revenues constituting payment of the portion of the Special Tax levy for Administrative Expenses shall be deposited by the Treasurer in the Administrative Expense Fund, and any such Special Tax Revenues constituting Special Tax Prepayments shall be transferred by the Treasurer to the Fiscal Agent for deposit by the Fiscal Agent (as specified in writing by the Treasurer to the Fiscal Agent) directly in the Special Tax Prepayments Account established pursuant to Section 4.04(A).

Section 4.01 of the fiscal agent agreements for each respective tax zone of CFD 2006–2 contain similar language, except with respect to Zones 3 and 4 of CFD 2006–2, which make it clear that CFD 2006–1 Zone 5 and 4 bonds, respectively, get paid before Zone 3 and 4 bonds of CFD 2006–2.

### **Special Tax Revenue and Credit towards the Three Rivers Levee Impact Fee Obligation**

These two categories of land in the CFDs are affected by the application of special tax revenue:

1. Those properties that have land in either of the CFDs and **have a remaining levee impact fee obligation.**
2. Those properties that have land in either of the CFDs and **have fully funded their levee impact fee obligation.**

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<sup>1</sup> While there are separate fiscal agent agreements entered into for each set of bonds issued for each tax zone in the CFDs, the fiscal agent agreements are substantially the same.

**For Projects That Have an Additional Fee Obligation**

Based on the above-referenced terms contained in the RMA, description of eligible facilities and fiscal agent agreements, special tax revenue collected from land in projects that have an additional fee obligation should be treated as pay-as-you-go expenditures to fund authorized facilities. As defined in the description of eligible facilities, the term "Authorized Facilities" includes "reimbursement of any costs advanced by the Authority or any related entity (in this case, the County and the Yuba County Water Agency), or any landowner or developer within the District, for facilities, fees or other purposes or costs of the District" (italicized language added) is part of Authorized Facilities.

Therefore, special tax revenue collected from those lands that have an additional fee obligation will be used to provide reimbursement to the County and Yuba County Water Agency (YCWA) for payments made by them with respect to their borrowing to pay levee improvement costs. This application of revenues is the same as will apply to revenue from the collection of the Three Rivers Levee Impact Fee, which also would provide reimbursement to the County and YCWA for payments made by them with respect to their borrowing to pay levee improvement costs. Furthermore, the fiscal agent agreements indicate that the payment of any annual cost is senior to the redemption of builder bonds from special tax revenue. Given the foregoing and the provisions of Sections 4.01 of the fiscal agent agreements, the reimbursement of funds to the County and YCWA comes before the payment of builder bonds.

Therefore, for those Projects with an additional fee obligation:

- Special tax revenue will be credited toward funding the fee obligation due on the remaining units. The funds will be accounted for by the County Treasurer and, upon remission by the County Treasurer to Yuba Levee Financing Authority (YLFA) to pay project costs, YLFA will advise the County on the amount of acreage credit earned.
- The funds will be accounted for and used in the same manner as the disposition of levee impact fees collected by the County. Special tax revenues can be used to pay project costs if the levee improvement project is still incomplete, or the revenues can be used to pay reimbursements due to those parties that advance-funded improvement costs.
- As a result of using special tax revenues to satisfy a remaining fee obligation, special tax revenue will not be used toward the payment or redemption of builder bonds.

**For Projects That Have Fully Funded Their Levee Funding Obligations**

Projects that have fully funded their fee obligation have no additional allocable costs remaining to pay and have no reimbursement obligation to the County, YCWA, or any other landowner that advance-funded levee improvement costs. Therefore, special tax revenue collected from properties in such projects in any year that builder bonds are outstanding (and no additional debt has been issued) will be used pursuant to the fiscal agent agreement to pay administrative expenses, with any remaining funds to be used to redeem the outstanding builder bonds of the applicable zone of the applicable CFD. Section 2.03 of the fiscal agent agreements states the procedures for builder bond redemption. In summary, the builder bonds can be redeemed on any date, without premiums, in increments of \$5,000 of the maturity amount.

**Table 2** shows the estimated special tax revenue by tax zone after estimated administrative expenses. These revenues, upon collection, will be disposed of by the TRLIA pursuant to instructions outlined above. **Table 3** provides an estimate of the administrative expenses for FY 2010-11.

Upon collection of special taxes and submission of the apportionment by the Auditor Controller to the TRLIA in January (for the December installment) and May (for the April installment), Capitol PFG will provide technical memoranda detailing the disposition of the revenue.

**Table 2**  
**TRLIA CFD 2006-1**  
**Estimated 2010-11 Net Special Tax Revenue by Tax Zone**

<b>Tax Zone</b>	<b>Original Builder/ Developer</b>	<b>Total FY 2009-10 Special Tax Levy</b>	<b>Share of Total CFD Tax Levy</b>	<b>Share of Estimated Administrative Expenses</b>	<b>Estimated Net CFD Revenue by Tax Zone [1]</b>
<i>Reference</i>		<i>Table 1</i>		<i>Table 3</i>	
<i>Formula</i>		<i>a</i>	<i>b = a / \$400,299.96</i>	<i>c = \$8,854.40 * b</i>	<i>d = a - c</i>
1	Cresleigh Homes Corporation, a California corporation	\$29,951.24	7.5%	\$662.50	\$29,288.74
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation	\$0.00	0.0%	\$0.00	\$0.00
3	KB Home Northbay, Inc.	\$159,274.56	39.8%	\$3,523.06	\$155,751.50
4	Lennar Renaissance, Inc. a California corporation	\$47,541.76	11.9%	\$1,051.60	\$46,490.16
5	Meritage Homes of California, Inc., a California corporation	\$79,171.42	19.8%	\$1,751.23	\$77,420.19
6	Plumas Lake Holdings, L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
7	Plumas Lake Riverside Meadows, L.P.	\$84,360.98	21.1%	\$1,866.02	\$82,494.96
8	Rio del Oro Farms 2 L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
<b>Total CFD Special Tax Revenue</b>		<b>\$400,299.96</b>	<b>100%</b>	<b>\$8,854.40</b>	<b>\$391,445.56</b>

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Source: Capitol PFG.

[1] Estimated amount to be used to either provide credit for future levee fees to be paid by the builder in the tax zone or repay outstanding builder bonds.

Actual amount will be determined after tax receipts are accounted for.

**Table 3**  
**TRLIA CFD 2006-1**  
**Fiscal Year 2009-10 Estimated Administrative Expenses**

<b>Item</b>	<b>Amount</b>
Preparation of Annual Tax Roll (Capitol PFG)	\$5,000.00
Special Fund Accounting	\$3,000.00
Treasurer / Fiscal Agent Expenses	\$600.00
Auditor Controller Expenses	\$254.40
<b>Administrative Expenses</b>	<b>\$8,854.40</b>

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Source: Capitol PFG

**Appendix A:**  
**Detailed List of Fiscal Year 2010-11**  
**Special Tax Levy**



**Table A-1**  
**TRLIA CFD 2006-1**  
**Detailed List of Fiscal Year 2010-11 Special Tax Levy**

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			014-631-018	PARSONS JEFFREY N & NANCY A	1641 CHATEAU DR	\$909.46	\$909.46
			014-631-019	COOK STEVE	1649 CHATEAU DR	\$909.46	\$909.46
			014-631-020	STETSON ANDREW T & SARAH B	1657 CHATEAU DR	\$909.46	\$909.46
			014-631-021	VONG PAT	1665 CHATEAU DR	\$909.46	\$909.46
			014-631-022	HARPER CHRISTY	1673 CHATEAU DR	\$909.46	\$909.46
			014-631-023	LAFORCE RONALD L	1681 CHATEAU DR	\$909.46	\$909.46
			014-632-001	DAVIS VERNON L JR & SELINA	1592 CHATEAU DR	\$909.46	\$909.46
			014-632-002	FOUST DOLORES R	1600 CHATEAU DR	\$909.46	\$909.46
			014-632-003	PRASAD CHRIS & RAVINITA	1608 CHATEAU DR	\$909.46	\$909.46
			014-632-004	PALMER CRYSTAL L	1616 CHATEAU DR	\$909.46	\$909.46
			014-632-005	HORLICK MICHAEL A & CARLY R	1624 CHATEAU DR	\$909.46	\$909.46
			014-632-006	FERRELL CHRISTOPHER	1632 CHATEAU DR	\$909.46	\$909.46
			014-632-007	MCLAURIN VELVA E	1640 CHATEAU DR	\$909.46	\$909.46
			014-632-008	MUNOZ ELENA	1648 CHATEAU DR	\$909.46	\$909.46
			014-632-009	SMITH ALBERT L JR	1656 CHATEAU DR	\$909.46	\$909.46
			014-632-010	JONES PAUL E & JUANITA	1664 CHATEAU DR	\$909.46	\$909.46
			014-632-011	PETRUESCU ADRIAN	1672 CHATEAU DR	\$909.46	\$909.46
			014-632-012	ALVAREZ CARLOS J	1680 CHATEAU DR	\$909.46	\$909.46
			014-632-013	BAILEY MICHAEL & KIMBERLY	1677 BROOKGLEN DR	\$909.46	\$909.46
			014-632-014	HUBBARD VERNON GEORGE II & JE	1669 BROOKGLEN DR	\$909.46	\$909.46
			014-632-015	CHACON ANTONIO	1661 BROOKGLEN DR	\$909.46	\$909.46
			014-632-016	DOSS JAMES & KAREN JANE	1653 BROOKGLEN DR	\$909.46	\$909.46
			014-632-017	KOEL STEVE	1645 BROOKGLEN DR	\$909.46	\$909.46
			014-632-018	MUNOZ JESSE & DEBORAH C	1637 BROOKGLEN DR	\$909.46	\$909.46
			014-632-019	TALLEY BARRY W & LINDA A	1629 BROOKGLEN DR	\$909.46	\$909.46
			014-632-020	DELANEY JAMES D	1621 BROOKGLEN DR	\$909.46	\$909.46
			014-632-021	JOHNSON RYAN S & JENNIFER	1613 BROOKGLEN DR	\$909.46	\$909.46
			014-632-022	MORRIS COREY	1605 BROOKGLEN DR	\$909.46	\$909.46
			014-632-023	FOSS JOHN JR & SUZANNA	1597 BROOKGLEN DR	\$909.46	\$909.46
			014-632-024	DRAVETSKY NICKOLAUS & MALLOF	1589 BROOKGLEN DR	\$909.46	\$909.46
			014-633-001	YANG CHARLES C & CHENG JAMME	1588 BROOKGLEN DR	\$909.46	\$909.46
			014-633-002	CRUMLEY RICHARD & ANDREA H	1596 BROOKGLEN DR	\$909.46	\$909.46
			014-633-003	FLORES MARY LU	1604 BROOKGLEN DR	\$909.46	\$909.46
			014-633-004	RICO TIMOTHY D & SJAN M	1612 BROOKGLEN DR	\$909.46	\$909.46
			014-633-005	LEDBETTER LORI L & JOHN	1620 BROOKGLEN DR	\$909.46	\$909.46
			014-633-006	SESSION MICHAEL	1628 BROOKGLEN DR	\$909.46	\$909.46
			014-633-022	ZHAO XIU FENG & CHENG TAK KUI	1615 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-633-023	DIPPEL DEIDRA	1607 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-633-024	RIZO JOHN	1599 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-633-025	RALLS JAMES	1591 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-633-026	RAMIREZ LAUNA BLOCK & JUAN M	1583 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-634-001	DEGN STEVEN	3935 SOPHIA ST	\$909.46	\$909.46
			014-634-002	LEVITT BRYAN	1586 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-634-003	SCHUETTE BRIANA & BRANDON	1594 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-634-004	MCCAULEY SAMUEL & ERICA	1602 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-634-005	SHIDELER VALERIE	1610 VALLEY MEADOWS DR	\$909.46	\$909.46
			014-641-001	JOHNSTON STEPHEN	3936 EUGENE DR	\$909.46	\$909.46
			014-641-002	HORIUCHI NORMA	1527 MAPLEHURST ST	\$909.46	\$909.46
			014-641-003	TAKETA GARY T & DEBBIE T	1535 MAPLEHURST ST	\$909.46	\$909.46
			014-641-004	ORELLANA HECTOR	1543 MAPLEHURST ST	\$909.46	\$909.46
			014-641-005	KAWAS LETICIA	1551 MAPLEHURST ST	\$909.46	\$909.46
			014-641-006	THOMPSON TIMOTHY C & ANDREA	1559 MAPLEHURST ST	\$909.46	\$909.46
			014-641-007	DITTO DOUGLAS G & DIANA E	3930 SOPHIA ST	\$909.46	\$909.46
			014-641-008	ALBRECHT BRANDON & REGINA	3934 SOPHIA ST	\$909.46	\$909.46
			014-642-001	WRIGHT DOUGLAS & JENNY	1573 MAPLEHURST ST	\$909.46	\$909.46
			014-642-002	JARVIS RONALD L II	1581 MAPLEHURST ST	\$909.46	\$909.46
			014-642-003	TORRES SALVADOR & MARIA T	1589 MAPLEHURST ST	\$909.46	\$909.46
			014-642-004	VEGA DENNIS & LINDA	1597 MAPLEHURST ST	\$909.46	\$909.46
			014-642-005	SISEMORE ISAAC P	1605 MAPLEHURST ST	\$909.46	\$909.46
			014-642-006	SCHMIDT CHRISTOPHER D & DIANA	1613 MAPLEHURST ST	\$909.46	\$909.46



**Table A-1**  
**TRLIA CFD 2006-1**  
**Detailed List of Fiscal Year 2010-11 Special Tax Levy**

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			014-643-001	MILLNER BREANNA & MAX	3924 EUGENE DR	\$909.46	\$909.46
			014-644-001	WAGNER BRADLEY C	1526 MAPLEHURST ST	\$909.46	\$909.46
			014-644-002	BURAWA EUGENE & KAREN	1532 MAPLEHURST ST	\$909.46	\$909.46
			014-644-003	VANDER MAATEN JAMES ROBERT	1538 MAPLEHURST ST	\$909.46	\$909.46
			014-644-004	CHOWNYK CHRISTOPHER D	1546 MAPLEHURST ST	\$909.46	\$909.46
			014-644-005	PIERCE KENNETH	1554 MAPLEHURST ST	\$909.46	\$909.46
			014-644-006	BIRKHOLZ ANDY ROBERT	1562 MAPLEHURST ST	\$909.46	\$909.46
	Plumas Lake	Cobblestone					
			016-490-002	MOSBY DANIEL JAMES & DVA	1754 OXFORD CT	\$842.60	\$842.60
			016-490-003	LU SOCORRO M & ANTONIO D	1748 OXFORD CT	\$842.60	\$842.60
			016-490-004	DREWRY JOEY O & SARA D	1742 OXFORD CT	\$842.60	\$842.60
			016-490-010	SWAFFORD EDWARD & JULIE	1707 GUILDFORD WAY	\$842.60	\$842.60
			016-490-011	ANDERSON DAVID	1713 GUILDFORD WAY	\$842.60	\$842.60
			016-490-012	PARNOW STEPHAN & JOSCELYN N	1719 GUILDFORD WAY	\$842.60	\$842.60
			016-490-014	MAYER DONALD & MARY	1731 GUILDFORD WAY	\$842.60	\$842.60
			016-490-015	PEREZ HECTOR A & RESUS CORINI	1743 OXFORD CT	\$842.60	\$842.60
			016-490-016	HARRIS DONAVAN BRYON & JENNII	1749 OXFORD CT	\$842.60	\$842.60
			016-490-017	CUEVAS MARIO	1755 OXFORD CT	\$842.60	\$842.60
			016-490-019	CRUZ MIGUEL A	1252 PADDINGTON WAY	\$842.60	\$842.60
			016-490-024	TALMADGE ROBERT L & IMELDA B	1719 RAINHAM CT	\$842.60	\$842.60
			016-490-025	MARTINEZ MICHAEL A & BLINN-MAF	1725 RAINHAM CT	\$842.60	\$842.60
			016-490-026	MILLS DOUGLAS G & TIFFANY ANN	1731 RAINHAM CT	\$842.60	\$842.60
			016-490-027	DOHERTY COLIN STEVEN & CYNTH	1277 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-028	DARLING POPPEA	1283 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-029	OAKLEY APRIL & DAVID	1287 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-030	EUGENE ANDRE M	1293 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-031	STEELE CHRISTOPHER M	1297 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-032	NUNO VICTOR	1301 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-033	JAIME EDUARDO	1307 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-034	KING ALICIA & NICHOLAS	1311 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-035	CALIFORNIA HOUSING FINANCE AC	1315 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-036	WILSON ZACHARY M & MARY	1321 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-037	MARTINEZ RAUL H & SHERRI L	1325 LEIGHTON GROVE DR	\$480.73	\$480.72
			016-490-044	PORRAS RUBEN	1733 CROFT CT	\$842.60	\$842.60
			016-490-045	VILLALPANDO SERGIO SANCHEZ	1727 CROFT CT	\$842.60	\$842.60
			016-490-046	NASH MICHAEL	1721 CROFT CT	\$842.60	\$842.60
			016-490-047	OLIVER ELOIS J & LUTHER M	1715 CROFT CT	\$842.60	\$842.60
			016-490-048	SUNITSCH TRACIE	1722 CROFT CT	\$842.60	\$842.60
			016-490-049	MCLAUGHLIN DAWN J & KEVIN	1728 CROFT CT	\$842.60	\$842.60
			016-490-050	KNECHT KENNETH & JENIFER B	1734 CROFT CT	\$842.60	\$842.60
			016-500-003	EMELIO JEFF	1698 RAINHAM CT	\$842.60	\$842.60
			016-500-004	ANDREWS CYNTHIA	1701 RAINHAM CT	\$842.60	\$842.60
			016-500-005	SHERIDAN THOMAS B & MELISSA	1707 RAINHAM CT	\$842.60	\$842.60
			016-500-006	BUSKIRK DENNIS & ADEY JENNY	1713 RAINHAM CT	\$842.60	\$842.60
			016-500-010	MEDFORD MARSHA A	1683 CHURCHILL WAY	\$842.60	\$842.60
			016-500-011	MACIAS VICTOR	1677 CHURCHILL WAY	\$842.60	\$842.60
			016-500-012	ANDERSON NATHAN LEE & MARINE	1667 GUILDFORD WAY	\$842.60	\$842.60
			016-500-013	MCKEE ERNIE	1675 GUILDFORD WAY	\$842.60	\$842.60
			016-500-014	CADEMARTI KRISTIN	1683 GUILDFORD WAY	\$842.60	\$842.60
			016-500-015	STRIEFEL DAVID & LIDAN	1691 GUILDFORD WAY	\$842.60	\$842.60
			016-500-016	BUHACOFF JONATHAN	1699 GUILDFORD WAY	\$842.60	\$842.60
			016-500-025	LITZ DUANE SR	1654 GUILDFORD WAY	\$842.60	\$842.60
			016-500-026	RODRIGUEZ JOSE G & ROCIO	1273 KENSINGTON DR	\$480.73	\$480.72
			016-500-027	STARR LORETTA	1269 KENSINGTON DR	\$480.73	\$480.72
			016-500-028	LANG GREGORY M	1265 KENSINGTON DR	\$480.73	\$480.72
			016-500-029	MOON STEVEN A	1261 KENSINGTON DR	\$480.73	\$480.72
			016-500-030	SMITH SONYA M & ROBERT	1257 KENSINGTON DR	\$480.73	\$480.72
			016-500-031	BURKE KALEN	1251 KENSINGTON DR	\$480.73	\$480.72
			016-500-032	WILLIAMS MICHAEL	1247 KENSINGTON DR	\$480.73	\$480.72
			016-500-033	SMITH SHANE EUGENE & JENNIFER	1243 KENSINGTON DR	\$480.73	\$480.72

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**Detailed List of Fiscal Year 2010-11 Special Tax Levy**

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			016-500-034	HOOTEN JANICE M	1239 KENSINGTON DR	\$480.73	\$480.72
			016-500-035	LEIH WILLIS	1223 KENSINGTON DR	\$480.73	\$480.72
			016-500-036	SINKEY NANCY A	1232 KENSINGTON DR	\$480.73	\$480.72
			016-500-037	HOOTEN GREGORY	1238 KENSINGTON DR	\$480.73	\$480.72
			016-500-038	POTTER RICHARD & TERI	1242 KENSINGTON DR	\$480.73	\$480.72
			016-500-039	HOOTEN JANICE M	1246 KENSINGTON DR	\$480.73	\$480.72
			016-500-040	GAVIN MATTHEW & MELYNDA	1250 KENSINGTON DR	\$480.73	\$480.72
			016-500-041	HARRISON BENJAMIN J	1254 KENSINGTON DR	\$480.73	\$480.72
			016-500-042	LYNCH THOMAS W II & THERESA A	1258 KENSINGTON DR	\$480.73	\$480.72
			016-500-043	BROSS JAMES	1262 KENSINGTON DR	\$480.73	\$480.72
			016-500-044	PEREZ JOSEPH & TROPILA ALEXAN	1268 KENSINGTON DR	\$480.73	\$480.72
			016-500-045	GRAGG JAMES R & SUSAN L	1272 KENSINGTON DR	\$480.73	\$480.72
			016-510-011	DOLEY KINISHA & GRIFFIN VERNEL	1329 KENSINGTON DR	\$842.60	\$842.60
			016-510-012	MORRISON ANDERS R & LAURA	1643 BELVEDERE WAY	\$1,105.78	\$1,105.78
			016-510-013	DEO REGINALD	1651 BELVEDERE WAY	\$1,105.78	\$1,105.78
			016-510-014	LARRICQ DAVID I & CAMACHO ALE	1350 TURNBRIDGE WAY	\$1,105.78	\$1,105.78
			016-510-015	TOLEDO RONALD MARIO & SHEBA	1356 TURNBRIDGE WAY	\$1,105.78	\$1,105.78
			016-550-028	JOHNSON LAREISHA MELAI	1674 STEPNEY WAY	\$480.73	\$480.72
			016-550-029	HERRERA ANTHONY & RODRIGUEZ	1668 STEPNEY WAY	\$480.73	\$480.72
			016-550-030	ALCANTARA EDILBERTO	1662 STEPNEY WAY	\$480.73	\$480.72
			016-550-031	OSIT JUBY R & JOSE ROLANDO G	1656 STEPNEY WAY	\$480.73	\$480.72
			016-550-032	JONES PHILLIP	1650 STEPNEY WAY	\$480.73	\$480.72
			016-550-033	KRUEGER DEAN	1644 STEPNEY WAY	\$480.73	\$480.72
			016-550-034	ROE MARIANNE	1638 STEPNEY WAY	\$480.73	\$480.72
			016-550-035	TUTTLE JEFF	1632 STEPNEY WAY	\$480.73	\$480.72
			016-550-036	LOPES RUSSELL & REBECCA	1631 STEPNEY WAY	\$480.73	\$480.72
			016-621-015	RAPADA CRYSTAL	1553 MINORIES DR	\$844.56	\$844.56
			016-622-001	BECKER KEN & ASHLEY	1580 MINORIES DR	\$637.50	\$637.50
			016-622-002	LESTARDO JOSEPH M	1578 MINORIES DR	\$637.50	\$637.50
			016-622-003	REIMSCHUSSEL PAUL & LARAE	1576 MINORIES DR	\$637.50	\$637.50
			016-622-004	BELL GREG & KRISTINA	1574 MINORIES DR	\$637.50	\$637.50
			016-622-005	LOPEZ MARIA GUADALUPE	1572 MINORIES DR	\$637.50	\$637.50
			016-622-006	HAAS JAMESON & JENNIFER	1570 MINORIES DR	\$637.50	\$637.50
			016-622-007	MESA ALICE IRIS	1568 MINORIES DR	\$637.50	\$637.50
			016-622-008	ROSS NATHAN & JACQUELINE	1564 MINORIES DR	\$637.50	\$637.50
			016-623-001	PERRY CAROLYN	1547 MINORIES DR	\$637.50	\$637.50
			016-641-002	KRELLWITZ JUSTIN J	1478 GARNET WAY	\$462.06	\$462.06
			016-641-003	SALGADO CHARLOTTE K	1482 GARNET WAY	\$462.06	\$462.06
			016-641-004	YOUMANS RICHARD HARRISON	1486 GARNET WAY	\$462.06	\$462.06
			016-641-005	KOPLECK HELMUT	1490 GARNET WAY	\$462.06	\$462.06
			016-641-006	STEWART JOE T III & SARA I	1494 GARNET WAY	\$462.06	\$462.06
			016-641-007	ALLIS LORI	1500 GARNET WAY	\$462.06	\$462.06
			016-641-008	LOPEZ JULIANA & LEE RAYMOND R	1506 GARNET WAY	\$462.06	\$462.06
			016-642-001	RANER CHARLES Z	1729 TUDOR WAY	\$637.50	\$637.50
			016-642-002	GARDNER RON	1493 GARNET WAY	\$462.06	\$462.06
			016-642-003	VAN ROO RICHARD A & LORI I	1499 GARNET WAY	\$462.06	\$462.06
			016-642-004	VIDRIO EDGAR & FABIOLA	1505 GARNET WAY	\$462.06	\$462.06
			016-642-005	GASSY JAMES IV	1511 GARNET WAY	\$462.06	\$462.06
			016-642-006	BAH EDDAH & YERO	1517 GARNET WAY	\$462.06	\$462.06
			016-642-007	RODRIGUEZ ANTONIO	1523 GARNET WAY	\$462.06	\$462.06
			016-642-008	BELMONTE ANDREA	1529 GARNET WAY	\$462.06	\$462.06
			016-642-009	POOLE CELESTE	1535 GARNET WAY	\$462.06	\$462.06
			016-642-010	SCISINGER CALEB	1541 GARNET WAY	\$844.56	\$844.56
			016-642-011	MOERTLE RONNA & GARY R	1547 GARNET WAY	\$844.56	\$844.56
			016-642-012	DENHART MARK & KELLY	1553 GARNET WAY	\$844.56	\$844.56
			016-642-013	MAYFIELD BRANDON	1559 GARNET WAY	\$844.56	\$844.56
			016-642-014	LOVATO STEVE	1565 GARNET WAY	\$844.56	\$844.56
			016-651-001	KNAUFF ERICA SANDRA	1470 GARNET WAY	\$462.06	\$462.06
			016-651-017	PASQUALE MARIA S & ANGELO B	1443 CLARIDGE CT	\$462.06	\$462.06
			016-651-018	COX DARA L & GERVAICIO FRANCIS	1449 CLARIDGE CT	\$462.06	\$462.06

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**TRLIA CFD 2006-1**  
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Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			016-651-019	WOOD GINA	1456 GARNET WAY	\$462.06	\$462.06
			016-651-020	CARROLL DANIEL J	1450 GARNET WAY	\$462.06	\$462.06
			016-651-021	MEIER MELISSA	1434 MINORIES DR	\$462.06	\$462.06
			016-651-022	HAZELTON CHERYL E & DAVID	1430 MINORIES DR	\$462.06	\$462.06
			016-651-023	RODARTE CAROL	1428 MINORIES DR	\$462.06	\$462.06
			016-651-024	CRUZ JASON H	1424 MINORIES DR	\$462.06	\$462.06
			016-652-001	BOGACZ KAROLINA	1444 MINORIES DR	\$844.56	\$844.56
			016-652-002	BUESCHER MATTHEW J & SARAH	1440 MINORIES DR	\$844.56	\$844.56
			016-652-003	KEMBLE WADE & RAQUENIO NICOL	1455 GARNET WAY	\$637.50	\$637.50
			016-652-004	BUCHANAN JOHN T & KELLY D	1459 GARNET WAY	\$637.50	\$637.50
			016-652-005	CARR ERIK & EMILY	1463 GARNET WAY	\$637.50	\$637.50
			016-652-006	ALBRIGHT DERIC & KIRSTEN	1467 GARNET WAY	\$637.50	\$637.50
			016-652-007	FISHER STEPHANIE	1471 GARNET WAY	\$637.50	\$637.50
			016-652-008	CAMACHO DANIEL	1475 GARNET WAY	\$637.50	\$637.50
			016-653-002	MAVRON CHRISTOPHER A & ELSIE	1429 MINORIES DR	\$844.56	\$844.56
			016-653-003	ALLEN TERRY J & HUGHS JENELL J	1433 MINORIES DR	\$844.56	\$844.56
			016-653-004	VAUGHN DALE E & SANDRA L	1437 MINORIES DR	\$844.56	\$844.56
<b>Total Tax Zone 3</b>						<b>213 Parcels</b>	<b>\$159,274.56</b>
<b>4 Lennar Renaissance, Inc. a California corporation</b>							
River Oaks East							
			022-221-007	IRVING DONALD W & HOLMES-IRVII	2032 EARHART WAY	\$848.97	\$848.96
			022-221-008	LONG JOHNNY S & CAROL M	2024 ABELIA CT	\$848.97	\$848.96
			022-221-009	CARPENTER JAMES D & KATHLEEN	2016 ABELIA CT	\$848.97	\$848.96
			022-221-010	COLEMAN GARY R	2008 ABELIA CT	\$848.97	\$848.96
			022-221-012	FRANTOM DENNIS J & KATHRYN M	2007 ABELIA CT	\$848.97	\$848.96
			022-221-013	URABE GENE & EIKO	2015 ABELIA CT	\$848.97	\$848.96
			022-221-014	LUOMA CHRISTOPHER A & SHANNON	2023 ABELIA CT	\$848.97	\$848.96
			022-221-015	BELL ANDREW E JR & CHRISTY L	2022 LOTHLAND CT	\$848.97	\$848.96
			022-221-016	ESCARENO ISIDRO S	2014 LOTHLAND CT	\$848.97	\$848.96
			022-221-017	HUGHES NICKOLE DAWN	2006 LOTHLAND CT	\$848.97	\$848.96
			022-221-018	GRAY ROBERT JR & CORI E	2005 LOTHLAND CT	\$848.97	\$848.96
			022-221-019	VANG THAO P & LEE PANG	2013 LOTHLAND CT	\$848.97	\$848.96
			022-221-020	MORGAN GARY H	882 CALABRESE WAY	\$848.97	\$848.96
			022-221-021	CAMPOS ARTURO & HAWTHORNE	890 CALABRESE WAY	\$848.97	\$848.96
			022-221-022	RODRIGUEZ EILEEN M & GILBERT C	898 CALABRESE WAY	\$848.97	\$848.96
			022-221-023	WILLIAMS THOMAS E SR & DVA	906 CALABRESE WAY	\$848.97	\$848.96
			022-221-024	ROUSE DANIEL	914 CALABRESE WAY	\$848.97	\$848.96
			022-221-025	LEWERENZ DANIEL	939 CAVANAUGH CT	\$848.97	\$848.96
			022-221-026	MACIAS LAURA M & GREG A	927 CAVANAUGH CT	\$848.97	\$848.96
			022-221-027	MORALES GILBERT ALFRED & TERI	915 CAVANAUGH CT	\$848.97	\$848.96
			022-221-028	HAYDEN AMERIK C & MINDI E	914 CAVANAUGH CT	\$848.97	\$848.96
			022-221-029	COELHO ERIC S & SALAZAR VALER	922 CAVANAUGH CT	\$848.97	\$848.96
			022-221-030	WHEELER GERALD D & JOSEPHINE	930 CAVANAUGH CT	\$848.97	\$848.96
			022-221-031	VAN ASSEN JOHN L & EILEEN M	938 CAVANAUGH CT	\$848.97	\$848.96
			022-222-001	WILSON JOHN HENRY JR & VIKKI R	2035 EARHART WAY	\$848.97	\$848.96
			022-222-003	YANCEY PATRICK A & LOREICE L	2051 EARHART WAY	\$848.97	\$848.96
			022-222-004	CAMERON CHARLES GEOFFREY &	2059 EARHART WAY	\$848.97	\$848.96
			022-222-005	BARTEE JEREMY MATTHEW	2067 EARHART WAY	\$848.97	\$848.96
			022-222-011	MONCRIEFF BARRY H & DOMENIC	2042 DANFORTH WAY	\$848.97	\$848.96
			022-222-012	FRANTOM DENNIS J & KATHRYN M	2034 DANFORTH WAY	\$848.97	\$848.96
			022-223-001	HANDY CLIFFORD A	883 CALABRESE WAY	\$848.97	\$848.96
			022-223-002	BUSH KEVIN ALLAN	891 CALABRESE WAY	\$848.97	\$848.96
			022-223-003	WALTERS RICHARD A & DEBRA M	905 CALABRESE WAY	\$848.97	\$848.96
			022-223-004	REYNOLDS CHARLES R & TERRI L	913 CALABRESE WAY	\$848.97	\$848.96
			022-223-005	BELLAN DORIAN CAROL & JACK JO	920 CHALICE CREEK DR	\$848.97	\$848.96
			022-223-006	GILBERTSON RANDY L & PAMELA E	912 CHALICE CREEK DR	\$848.97	\$848.96
			022-223-007	TURNER JIMMY DEAN & SHARON M	904 CHALICE CREEK DR	\$848.97	\$848.96
			022-223-008	CARRERAS JOHN MANUEL	2071 DANFORTH WAY	\$848.97	\$848.96
			022-223-009	STONEBRAKER RYAN M	2063 DANFORTH WAY	\$848.97	\$848.96

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Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			022-223-010	CLAUSSEN PAUL R & LISA M	2055 DANFORTH WAY	\$848.97	\$848.96
			022-223-011	MCDONALD DOUGLAS J & LADONN	2047 DANFORTH WAY	\$848.97	\$848.96
			022-234-004	PATRICK GREGORY A & DIANE L	2110 FEATHER RIDGE DR	\$848.97	\$848.96
			022-234-005	YAVROM TATIANA	2104 FEATHER RIDGE DR	\$848.97	\$848.96
			022-234-006	MCGRAW KRIS & CHELSEY R	2096 FEATHER RIDGE DR	\$848.97	\$848.96
			022-234-007	MESSOLINE MICHAEL P & TASHA A	2090 FEATHER RIDGE DR	\$848.97	\$848.96
			022-234-008	FENEX DARREN L & ARLENE S	2084 FEATHER RIDGE DR	\$848.97	\$848.96
			022-234-009	LAROSE MATTHEW T & KAROLEN C	2080 FEATHER RIDGE DR	\$848.97	\$848.96
			022-235-001	AYRES DENNIS M & GERTRUDE M	2091 FEATHER RIDGE DR	\$848.97	\$848.96
			022-235-002	STEVENSON MICHAEL JAMES	2099 FEATHER RIDGE DR	\$848.97	\$848.96
			022-235-003	CLOSSON JOHN B	2107 FEATHER RIDGE DR	\$848.97	\$848.96
			022-235-004	GOLENOR ROBERT JASON & MOLL	926 ABBOTSFORD CT	\$848.97	\$848.96
			022-235-005	RAMIREZ MICHAEL K & REBECCA C	934 ABBOTSFORD CT	\$848.97	\$848.96
			022-244-001	MCCARTHY RICHARD J & MIYUKI	2119 FEATHER RIDGE DR	\$848.97	\$848.96
			022-244-002	DUMMLER JEREMY K & TARA N	2127 FEATHER RIDGE DR	\$848.97	\$848.96
			022-244-003	STITES KENNETH W & KELLI A	925 ABBOTSFORD CT	\$848.97	\$848.96
			022-244-004	KEYLOCK RYAN D	933 ABBOTSFORD CT	\$848.97	\$848.96
		River Oaks North					
		<b>Total Tax Zone 4</b>				<b>56 Parcels</b>	<b>\$47,541.76</b>
<b>5</b>	<b>Meritage Homes of California, Inc., a California corporation</b>						
		Draper Ranch North					
			013-731-001	HOLT TIMOTHY J	1484 TARRANT DR	\$1,084.55	\$1,084.54
			013-731-002	JONES MICKERL D & TONISHA E	1454 TARRANT DR	\$1,084.55	\$1,084.54
			013-731-003	DUDICH MICHAEL & ELSA	1460 TARRANT DR	\$1,084.55	\$1,084.54
			013-731-004	PALES JAROSLAV & KAREN K	1466 TARRANT DR	\$1,084.55	\$1,084.54
			013-731-005	BOSLET THOMAS E & BETH RENEE	4162 PITTENGER DR	\$1,084.55	\$1,084.54
			013-731-006	SPEARING MAGAN & TIMOTHY A	4168 PITTENGER DR	\$1,084.55	\$1,084.54
			013-731-007	FITZGERALD AARON & RONDA	4174 PITTENGER DR	\$1,084.55	\$1,084.54
			013-732-001	SILVA SHANNON M & JOHN M	1450 TARRANT DR	\$1,084.55	\$1,084.54
			013-732-002	AIRO JOHN W & LISA A	1449 BEFORD ST	\$1,084.55	\$1,084.54
			013-732-003	YOU SAM S	1441 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-001	XIONG CHA	1448 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-002	TACKETT BRUCE W & GAIL D	1452 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-003	COLLINS MICHAEL P & VARRA	1456 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-004	JENNINGS KATIE A & CHARLES W	1460 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-005	MCLEOD DARCY & SHARON JANIE	1464 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-006	HILL MAX R & DENA L	1468 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-007	STEELE JOSEPH III	1472 BEFORD ST	\$1,084.55	\$1,084.54
			013-733-008	SNYDER BRANDON J	1470 TARRANT DR	\$1,084.55	\$1,084.54
			013-733-009	SPILLANE JOHN D	1476 TARRANT DR	\$1,084.55	\$1,084.54
			013-733-010	KUKULKA PAUL & SHELLY	4130 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-011	SMITH GARY J	4124 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-012	YOUNG RICARDO	4118 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-013	U S BANK N A	4112 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-014	KING KAELYNN	4113 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-015	MORRIS CLIFTON	4119 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-016	HEWLETT DOUGLAS M & DESIREE	4125 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-017	FEDERAL NATIONAL MORTGAGE A	4131 MCALISTER CT	\$1,084.55	\$1,084.54
			013-733-018	OLNEY DAVID	1482 TARRANT DR	\$1,084.55	\$1,084.54
			013-733-019	HOGG CARMEN	4155 PITTENGER DR	\$1,084.55	\$1,084.54
			013-733-020	GARCIA PEDRO A	4161 PITTENGER DR	\$1,084.55	\$1,084.54
			013-733-021	STAHLCKER JOHN	4167 PITTENGER DR	\$1,084.55	\$1,084.54
			013-733-022	WEDDELL ELIJAH T & JAIME C	4173 PITTENGER DR	\$1,084.55	\$1,084.54
			013-741-001	RUIZ ISRAEL & FATIMA	1461 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-741-002	REDDICK MICHELLE A	1465 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-741-003	BUSH ANTONIO	1469 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-741-004	JACKSON LESLIE & JAMES	1473 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-741-005	SYWYK NICK R & REED MARCY L	1477 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-001	GREVER VICTORIA A	1442 ENGLISH WAY	\$1,084.55	\$1,084.54

**Table A-1**  
**TRLIA CFD 2006-1**  
**Detailed List of Fiscal Year 2010-11 Special Tax Levy**

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			013-742-002	PURVIS GLENDA & DAVIS RICHARD	1446 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-003	ACOSTA SERGIO	1450 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-004	KOSINSKI PETER	1454 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-005	DELOZIER MICHAEL & JEANETTE	1456 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-006	PHILLIPS JAMIE & KIMBERLY	1458 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-007	GOODNIGHT MARTIN DEAN	1462 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-008	MCCARTHY PATRICK	1466 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-009	GUTHRIE DARLENE L & STEPHEN C	1470 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-010	MANN EVELYN J	1474 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-011	NAASKO ARISA S & AARON L	1478 ENGLISH WAY	\$1,084.55	\$1,084.54
			013-742-020	MITCHELL KENNETH ALLAN	1425 DUNWOODY DR	\$1,084.55	\$1,084.54
			013-743-001	RUMBLE JUDY L	4107 MCALISTER CT	\$1,084.55	\$1,084.54
			013-743-002	FITTS ROBERT L & HELAINE M	4101 MCALISTER CT	\$1,084.55	\$1,084.54
			013-743-003	STINNETT JAMES L	4095 MCALISTER CT	\$1,084.55	\$1,084.54
			013-743-004	CRUZ ISMAEL & LYNETTE	4089 MCALISTER CT	\$1,084.55	\$1,084.54
			013-751-002	HORN BRIAN & AMY	4028 HUSTON WAY	\$1,084.55	\$1,084.54
			013-751-003	GONZALEZ JUAN II & SYLVIA	4024 HUSTON WAY	\$1,084.55	\$1,084.54
			013-751-004	SCOTT WARREN W & BETTY N	4020 HUSTON WAY	\$1,084.55	\$1,084.54
			013-751-005	LAY JAMIE & CHRISTINA	4016 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-001	GONZALEZ LARRY	4057 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-002	SORIANO PAUL J	4051 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-003	KIM EUNYOUNG	4045 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-004	KRAMER RICHARD A & LAURINDA C	4039 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-005	ADDIS LORI R	4033 HUSTON WAY	\$1,084.55	\$1,084.54
			013-752-010	DAISS TERRY LEE	4064 LARNER WAY	\$1,084.55	\$1,084.54
			013-752-012	JOHNSON CRAIG F & DEBRA A	4055 LARNER WAY	\$1,084.55	\$1,084.54
			013-752-016	EVANS TONI & MARTIN R	4044 NORBY CT	\$1,084.55	\$1,084.54
			013-752-017	MEHLER RAYMOND J & VELDA D	4048 NORBY CT	\$1,084.55	\$1,084.54
			013-752-018	ALDEA JAMES & LO JEAN	4052 NORBY CT	\$1,084.55	\$1,084.54
			013-752-019	SHACKELFORD EDDIE	4056 NORBY CT	\$1,084.55	\$1,084.54
			013-752-024	KELLEY NATALIE C	4049 NORBY CT	\$1,084.55	\$1,084.54
			013-752-025	ZELLER SCOTT D & HEATHER	4045 NORBY CT	\$1,084.55	\$1,084.54
			013-752-026	THOMPSON JOHN W & LAURIE L	4041 NORBY CT	\$1,084.55	\$1,084.54
			013-752-027	SHIRLEY JENNIFER L	4037 NORBY CT	\$1,084.55	\$1,084.54
			013-752-031	QUIROZ LISA K	4021 NORBY CT	\$1,084.55	\$1,084.54
<b>Total Tax Zone 5</b>						<b>73 Parcels</b>	<b>\$79,171.42</b>
<b>6</b>	<b>Plumas Lake Holdings, L.L.C.</b>						
		Rio Del Oro (Villages 6 & 8)					
<b>Total Tax Zone 6</b>						<b>0 Parcels</b>	<b>\$0.00</b>
<b>7</b>	<b>Plumas Lake Riverside Meadows, L.P.</b>						
		Riverside Meadows					
			022-111-003	GIBSON GERARD & INDIRA	1217 PECOS WAY	\$1,524.96	\$1,524.96
			022-111-004	WOODARD WILLIAM E	1213 PECOS WAY	\$1,524.96	\$1,524.96
			022-111-007	WILLIAMS BRYAN L & CHERYCE V	1197 PECOS WAY	\$1,524.96	\$1,524.96
			022-111-008	LEE JAMES & LOIS	1191 PECOS WAY	\$1,524.96	\$1,524.96
			022-111-010	HANSON KEVIN	1179 PECOS WAY	\$1,524.96	\$1,524.96
			022-111-011	BUI LAI	1173 PECOS WAY	\$1,524.96	\$1,524.96
			022-112-002	WILLIAMS DAVID SHAUN & LINDSEY	1218 PECOS WAY	\$1,524.96	\$1,524.96
			022-112-004	NIEHAUS THOMAS T & BECK-NIEHA	1206 PECOS WAY	\$1,524.96	\$1,524.96
			022-112-006	BILSTAD DAVE & VICTORIA	1186 TANANA CT	\$1,524.96	\$1,524.96
			022-112-007	BEUCK MATTHEW R	1180 TANANA CT	\$1,524.96	\$1,524.96
			022-112-008	JAMES THOMAS L & THERESA D	1174 TANANA CT	\$1,524.96	\$1,524.96
			022-112-009	BLACKWOOD AMANDA J & STEVEN	1168 TANANA CT	\$1,524.96	\$1,524.96
			022-112-015	KRUK JOSHUA & CYNTHIA	1180 PECOS WAY	\$1,524.96	\$1,524.96
			022-113-002	JOHNSON BRADLEY & LAURA	1140 COLORADO DR	\$1,524.96	\$1,524.96
			022-113-003	KEATING MICHAEL C & REBECCA J	1144 COLORADO DR	\$1,524.96	\$1,524.96
			022-113-004	DUNCAN CASEY & SHEENA	1148 COLORADO DR	\$1,524.96	\$1,524.96
			022-121-001	KESLER RONALD R & WEST JOY L	1212 COLORADO DR	\$1,524.96	\$1,524.96

**Table A-1**  
**TRLIA CFD 2006-1**  
**Detailed List of Fiscal Year 2010-11 Special Tax Levy**

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 10/11 Max. Special Tax	FY 2010/11 Tax Levy
			022-121-002	WOODS PAUL & MAUREEN	1208 COLORADO DR	\$1,524.96	\$1,524.96
			022-121-003	MYERS TERI C & JEFFERY	1204 COLORADO DR	\$1,524.96	\$1,524.96
			022-131-001	GILSON DAVID M & HOLLY M	1273 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-002	NISLEIT JIMMY A & DEBRA R	1267 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-003	JONES CHADWICK M	1261 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-004	LACLAIR MICHAEL DESMOND & ELL	1255 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-005	BLOCK JEFFREY S	1249 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-006	BLAS ANDREW	1243 PECOS WAY	\$1,524.96	\$1,524.96
			022-131-007	COX SETH A	1237 PECOS WAY	\$1,524.96	\$1,524.96
			022-132-001	OSBORNE SHARON	1262 PECOS WAY	\$1,524.96	\$1,524.96
			022-132-002	TIFFORD DAVID M JR & PITTMAN R	1248 PECOS WAY	\$1,524.96	\$1,524.96
			022-132-003	WATSON KENNETH W	1240 PECOS WAY	\$1,524.96	\$1,524.96
			022-132-004	MARTINEZ DAVID F & KATHY D	1234 PECOS WAY	\$1,524.96	\$1,524.96
			022-132-005	NAVARRO KEITH M	1224 COLORADO DR	\$1,524.96	\$1,524.96
			022-132-006	LEE KHAE T & SAECHAO CHENG F	1220 COLORADO DR	\$1,524.96	\$1,524.96
			022-132-007	ROSE KELLY L	1216 COLORADO DR	\$1,524.96	\$1,524.96
			022-141-010	BERNAL LUIS & ERNESTINA CAROL	1178 POTOMAC WAY	\$1,173.70	\$1,173.70
			022-141-011	SCHAEFFER KENNETH J & HEATHE	1172 POTOMAC WAY	\$1,173.70	\$1,173.70
			022-141-012	HERSHENHOUSE SAMUEL B & SAN	1164 POTOMAC WAY	\$1,173.70	\$1,173.70
			022-141-013	HARPER NATHAN A	1158 POTOMAC WAY	\$1,173.70	\$1,173.70
			022-141-014	HAWKINS JASON L & CRYSTAL	1157 SABINE CT	\$1,173.70	\$1,173.70
			022-141-015	SYLVIA MARK A & JEANETTE	1163 SABINE CT	\$1,173.70	\$1,173.70
			022-141-016	ZINCK ROXANNA	1169 SABINE CT	\$1,173.70	\$1,173.70
			022-141-017	STARKS KATHI	1175 SABINE CT	\$1,173.70	\$1,173.70
			022-141-018	JARRETT JERALD W II & TRACY L	1181 SABINE CT	\$1,173.70	\$1,173.70
			022-141-019	JENSEN HEATHER MICHELLE	1185 SABINE CT	\$1,173.70	\$1,173.70
			022-141-020	JAMES JEFFREY S	1189 SABINE CT	\$1,173.70	\$1,173.70
			022-141-021	FEDERAL NATIONAL MORTGAGE A	1186 SABINE CT	\$1,173.70	\$1,173.70
			022-141-022	MOHAMMED SARDAR S & DILSHAD	1182 SABINE CT	\$1,173.70	\$1,173.70
			022-141-023	LONG KEITH A & DENISE R	1176 SABINE CT	\$1,173.70	\$1,173.70
			022-141-024	ROUNTREE KRystal	1170 SABINE CT	\$1,173.70	\$1,173.70
			022-141-025	RUVALCABA RUDY	1164 SABINE CT	\$1,173.70	\$1,173.70
			022-141-026	HOOVER BYRON N	1158 SABINE CT	\$1,173.70	\$1,173.70
			022-142-001	GALLAGHER BENJAMIN S	1747 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-002	KILLIAN MARVIN LEE	1753 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-003	PETERSON LINDA & RAMIREZ GUIL	1759 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-004	ARRIETA HELEN	1765 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-005	WREN AMANDA & MICHAEL	1771 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-006	ANGELL PHIL	1773 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-008	CLIFTON PERRY M & DANA	1782 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-009	BRANTLEY TRICIA	1778 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-013	CRUZ JUAN	1758 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-014	TORRECAMPO BENITO T & DVA	1752 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-020	HOVERMALE MATTHEW L	1716 POWDER WAY	\$1,173.70	\$1,173.70
			022-142-021	SEDGWICK MARK & SHELLY	1710 POWDER WAY	\$1,173.70	\$1,173.70
<b>Total Tax Zone 7</b>						<b>62 Parcels</b>	<b>\$84,360.98</b>
<b>8</b>	<b>Rio del Oro Farms 2 L.L.C.</b>						
		Rio Del Oro (Village 16)					
<b>Total Tax Zone 8</b>						<b>0 Parcels</b>	<b>\$0.00</b>
<b>TOTAL - ALL ZONES</b>						<b>436 Parcels</b>	<b>\$400,299.96</b>

"2006-1\_10/11\_levy"

Source: Capitol PFG &amp; ParcelQuest (Yuba County DVD June 2010).