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Public Finance Resolved

Annual Tax Report

For

Community Facilities District No. 2006-1
(South County Area)

Fiscal Year 2011–12

Prepared for:



Three Rivers Levee Improvement Authority

Prepared by:

Seth Wurzel Consulting, Inc.

June 29, 2011

Table of Contents

1.	INTRODUCTION.....	1
	Purpose of This Report.....	1
	Organization of the Report.....	2
2.	CALCULATION OF ANNUAL COSTS.....	3
	Annual Costs.....	3
3.	PARCELS SUBJECT TO THE TAX.....	5
	Determining Parcels Subject to the Special Tax.....	5
	Tax Escalation Factor.....	5
	Assignment of Maximum Annual Special Tax to Taxable Parcels.....	5
4.	ACCOUNTING FOR SPECIAL TAX REVENUE.....	6
	Description of Eligible Facilities.....	6
	RMA.....	6
	Fiscal Agent Agreements.....	7
	Special Tax Revenue and Credit Toward the Three Rivers Levee Impact Fee Obligation.....	7

Appendix A: Fiscal Year 2011–12 Special Tax Levy

List of Tables

Table 1	Summary of Fiscal Year 2011–2012 Tax Levy by Tax Zone.....	4
Table 2	Estimated 2011-12 Net Special Tax Revenue by Tax Zone.....	9
Table 3	Fiscal Year 2011-12 Estimated Administrative Expenses.....	10

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 2011-12, 442 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 \$412,974.90. 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 2011-12, 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 fifth 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 detailed list of all parcels to be taxed in FY 2011-12, the maximum amount of special tax that could be levied against any given parcel, and the amount of the FY 2011-12 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 2011–12.

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 \$412,974.90 from 442 Occupied Parcels. Therefore, the annual cost is defined as \$412,974.90, 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 2011-12 Tax Levy by Tax Zone

Tax Zone	Builder/ Developer	Project	Number of Parcels	FY 2011-12 Tax Levy
1	Cresleigh Homes Corporation, a California corporation Creskide Plumas Ranch Woodside			
	Total Tax Zone 1		35 Parcels	\$33,806.30
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation Rio Del Oro (Danna 70)			
	Total Tax Zone 2		0 Parcels	\$0.00
3	KB Home Northbay, Inc. Hawes Ranch Plumas Lake Cobblestone			
	Total Tax Zone 3		216 Parcels	\$163,872.62
4	Lennar Renaissance, Inc. a California corporation River Oaks East River Oaks North			
	Total Tax Zone 4		56 Parcels	\$48,492.64
5	Meritage Homes of California, Inc., a California corporation Draper Ranch North			
	Total Tax Zone 5		73 Parcels	\$80,755.52
6	Plumas Lake Holdings, L.L.C. Rio Del Oro (Villages 6 & 8)			
	Total Tax Zone 6		0 Parcels	\$0.00
7	Plumas Lake Riverside Meadows, L.P. Riverside Meadows			
	Total Tax Zone 7		62 Parcels	\$86,047.82
8	Rio del Oro Farms 2 L.L.C. Rio Del Oro (Village 16)			
	Total Tax Zone 8		0 Parcels	\$0.00
	TOTAL - ALL ZONES		442 Parcels	\$412,974.90

"summary_11/12"

3. PARCELS SUBJECT TO THE 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 (i.e., when the developer wants their transferred parcel to be taxed) or when County records indicate that the parcel has transferred ownership away from the developer to a homeowner.

TRLIA received no occupancy certification forms from developers within the CFD. All 442 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 shows 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, two years of escalation will take place because the tax was assigned two fiscal years 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 CFD.
- The RMA for the CFD.
- The individual fiscal agent agreements entered into for each tax zone in the CFD.

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 ¹

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 Toward 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 the levee impact fee obligation.**

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

¹ 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.

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, TRLIA 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 2011-12.

Upon collection of special taxes and the reporting of the apportionment *by Tax Zone*² from the Auditor Controller to the TRLIA in January (for the December installment), May (for the April installment), and the following July (for any delinquent taxes received) TRLIA will provide technical memoranda detailing the disposition of the revenue.

² The taxes levied by the CFD should be apportioned by Tax Zone to an appropriate fund, account or sub-account dedicated for each Tax Zone as outlined by

Table 2
TRLIA CFD 2006-1
Estimated 2011-12 Net Special Tax Revenue by Tax Zone

Tax Zone	Original Builder/ Developer	Total FY 2011-12 Special Tax Levy	Share of Total CFD Tax Levy	Share of Administrative Expenses	Estimated Net CFD Revenue by Tax Zone [1]
<i>Reference</i>		<i>Table 1</i>		<i>Table 3</i>	
<i>Formula</i>		<i>a</i>	<i>b = a / \$412,974.90</i>	<i>c = \$8,816.80 * b</i>	<i>d = a - c</i>
1	Cresleigh Homes Corporation, a California corporation	\$33,806.30	8.2%	\$721.75	\$33,084.55
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporatior	\$0.00	0.0%	\$0.00	\$0.00
3	KB Home Northbay, Inc.	\$163,872.62	39.7%	\$3,498.60	\$160,374.02
4	Lennar Renaissance, Inc. a California corporation	\$48,492.64	11.7%	\$1,035.29	\$47,457.35
5	Meritage Homes of California, Inc., a California corporation	\$80,755.52	19.6%	\$1,724.09	\$79,031.43
6	Plumas Lake Holdings, L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
7	Plumas Lake Riverside Meadows, L.P.	\$86,047.82	20.8%	\$1,837.08	\$84,210.74
8	Rio del Oro Farms 2 L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
Total CFD Special Tax Revenue		\$412,974.90	100%	\$8,816.80	\$404,158.10

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Source: SWC.

[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

Item	Amount
Preparation of Annual Tax Roll (SWC)	\$5,000.00
Special Fund Accounting	\$3,000.00
Treasurer / Fiscal Agent Expenses	\$600.00
Auditor Controller Expenses	\$216.80
Administrative Expenses	\$8,816.80

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Source: SWC

Appendix A

Detailed List of Fiscal Year 2011/12

Special Tax Levy

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
1 Cresleigh Homes Corporation, a California corporation							
Creskaside Plumas Ranch							
			022-162-002	PHILLPOTT JAMES	1773 ROHNERT	\$1,177.69	\$1,177.68
			022-162-003	VACEK JOHN R & LIT LISA	1779 ROHNERT	\$1,177.69	\$1,177.68
			022-162-004	MACBETH GORDON ANDREW	1785 ROHNERT	\$1,177.69	\$1,177.68
			022-171-004	BULLOCK CRISTAL L & WILLIAM E	1741 GLENHAVEN	\$1,177.69	\$1,177.68
			022-171-005	PEREDS FRANCISCO V & JANET J	1731 GLENHAVEN	\$1,177.69	\$1,177.68
			022-175-003	JESSEE JOHN E & LORELI E	1740 GLENHAVEN	\$1,177.69	\$1,177.68
			022-175-004	WOODS MAX & WILLIAMS ANN LEAL	1741 VENTANA	\$1,177.69	\$1,177.68
			022-175-005	ROPER BARRY W & ATTHINA L	1733 VENTANA	\$1,177.69	\$1,177.68
			022-175-006	CARTER ROBERT	1727 VENTANA	\$1,177.69	\$1,177.68
			022-176-001	HUNT THOMAS M JR & LINDA L	1726 VENTANA	\$1,177.69	\$1,177.68
			022-176-002	TONY BRIAN A	1732 VENTANA	\$1,177.69	\$1,177.68
			022-176-003	MARTIN MARLAN E FAMILY LIMITED PAR	1740 VENTANA	\$1,177.69	\$1,177.68
Woodside							
			022-071-026	WILSON STACY	1050 TIBURON	\$727.39	\$727.38
			022-071-027	DRUCKER KAREN J	1054 TIBURON	\$727.39	\$727.38
			022-071-028	SBARBARO DEAN J	1058 TIBURON	\$727.39	\$727.38
			022-072-001	HORTUM STEVEN A & HERRON BARBARA	1057 TIBURON	\$727.39	\$727.38
			022-072-002	DORCHAK ROBERT J & MEGAN J	1053 TIBURON	\$727.39	\$727.38
			022-072-007	PEDRAZA OMAR M	1035 TIBURON	\$727.39	\$727.38
			022-204-009	MOULDER PHILIP	1032 MONTEREY	\$900.58	\$900.58
			022-204-010	ADAIR STEVE & ALLYSON	1028 MONTEREY	\$900.58	\$900.58
			022-204-011	HAYES MICHAEL WILLIAM & DEANNA KRI	1022 MONTEREY	\$900.58	\$900.58
			022-204-012	BURKS BRYAN LAWRENCE	1018 MONTEREY	\$900.58	\$900.58
			022-212-002	BURTON KIMBERLY L	1010 MONTEREY	\$900.58	\$900.58
			022-212-003	CORONADO CHRISTINA M & MICHAEL W	1006 MONTEREY	\$900.58	\$900.58
			022-212-008	BARNES JAMES M & DEBIE L	986 MONTEREY	\$900.58	\$900.58
			022-212-022	ROBERTSON ROBERT C & CHRISTINE E	1804 SEA SIDE	\$900.58	\$900.58
			022-212-023	JONES TINA M	1810 SEA SIDE	\$900.58	\$900.58
			022-212-025	WATTS MARVAN T	1820 SEA SIDE	\$900.58	\$900.58
			022-212-026	JOHNSTON LISA A	1819 SEA SIDE	\$900.58	\$900.58
			022-212-027	SOTO ADRIAN & LISA A	1815 SEA SIDE	\$900.58	\$900.58
			022-212-028	BOERJAN GARY D	1811 SEA SIDE	\$900.58	\$900.58
			022-212-029	IVEY ORRIN RALPH & LESLIE JOYCE	1807 SEA SIDE	\$900.58	\$900.58
			022-212-030	ALBANO AARON	1801 SEA SIDE	\$900.58	\$900.58
			022-212-031	PUETT DARREN D & BRADSHAW COREY L	1795 SEA SIDE	\$900.58	\$900.58
			022-212-038	HARRIS MICHAEL A	1816 SEA SIDE	\$900.58	\$900.58
Total Tax Zone 1						35 Parcels	\$33,806.30
2 Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation							
Rio Del Oro (Danna 70)							
Total Tax Zone 2						0 Parcels	\$0.00
3 KB Home Northbay, Inc.							
Hawes Ranch							
			014-631-001	LANIER CODY A	3940 SOPHIA	\$927.64	\$927.64
			014-631-002	BECK JEFFREY & NORA	3946 SOPHIA	\$927.64	\$927.64
			014-631-003	TAYLOR CHRISTOPHER J	3950 SOPHIA	\$927.64	\$927.64
			014-631-004	BLAZEK ANDREW A	3958 SOPHIA	\$927.64	\$927.64
			014-631-005	HARRIS DANIEL A	3964 SOPHIA	\$927.64	\$927.64
			014-631-006	MCINTOSH LEIGHTON PAUL II & CHRISTIN	3970 SOPHIA	\$927.64	\$927.64
			014-631-007	CRIVELLO CHRISTOPHER	3974 SOPHIA	\$927.64	\$927.64
			014-631-008	RODRIGUEZ CHRISTEN L & ADOLF	3980 SOPHIA	\$927.64	\$927.64
			014-631-009	LEWIS TIMOTHY D	3986 SOPHIA	\$927.64	\$927.64
			014-631-010	ADAMS DUNCAN	3990 SOPHIA	\$927.64	\$927.64
			014-631-011	KUROTOBI KENNETH T	1585 CHATEAU	\$927.64	\$927.64
			014-631-012	CORTEZ ESTHER & MICHAEL	1593 CHATEAU	\$927.64	\$927.64
			014-631-013	BEYER DAVID & MYRA	1601 CHATEAU	\$927.64	\$927.64
			014-631-014	TRIFERO JEREMY & KRISTINA	1609 CHATEAU	\$927.64	\$927.64
			014-631-015	GIVENS BARBARA J	1617 CHATEAU	\$927.64	\$927.64
			014-631-016	HANSEN ERIC J & MARY J	1625 CHATEAU	\$927.64	\$927.64

Table A-1
 TRLIA CFD 2006-1
 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			014-631-017	XIONG MOUA	1633 CHATEAU	\$927.64	\$927.64
			014-631-018	PARSONS JEFFREY N & NANCY A	1641 CHATEAU	\$927.64	\$927.64
			014-631-019	COOK STEVE	1649 CHATEAU	\$927.64	\$927.64
			014-631-020	MCDERMOTT THOMAS J & DOROTHY A	1657 CHATEAU	\$927.64	\$927.64
			014-631-021	FEDERAL NATIONAL MORTGAGE ASSOCIA	1665 CHATEAU	\$927.64	\$927.64
			014-631-022	MAXWELL SHELLI L	1673 CHATEAU	\$927.64	\$927.64
			014-631-023	LAFORCE RONALD L	1681 CHATEAU	\$927.64	\$927.64
			014-632-001	DAVIS VERNON L JR & SELINA	1592 CHATEAU	\$927.64	\$927.64
			014-632-002	FOUST DOLORES R	1600 CHATEAU	\$927.64	\$927.64
			014-632-003	PRASAD CHRIS & RAVINITA	1608 CHATEAU	\$927.64	\$927.64
			014-632-004	PALMER CRYSTAL L	1616 CHATEAU	\$927.64	\$927.64
			014-632-005	SILVA JOSHUA ALBERT	1624 CHATEAU	\$927.64	\$927.64
			014-632-006	FERRELL CHRISTOPHER	1632 CHATEAU	\$927.64	\$927.64
			014-632-007	MCLAURIN VELVA E	1640 CHATEAU	\$927.64	\$927.64
			014-632-008	MUNOZ ELENA	1648 CHATEAU	\$927.64	\$927.64
			014-632-009	SMITH ALBERT L JR	1656 CHATEAU	\$927.64	\$927.64
			014-632-010	JONES PAUL E & JUANITA	1664 CHATEAU	\$927.64	\$927.64
			014-632-011	PETRUESCU ADRIAN	1672 CHATEAU	\$927.64	\$927.64
			014-632-012	ALVAREZ CARLOS J	1680 CHATEAU	\$927.64	\$927.64
			014-632-013	BAILEY MICHAEL & KIMBERLY	1677 BROOKGLEN	\$927.64	\$927.64
			014-632-014	HUBBARD VERNON GEORGE II & JENNIFEI	1669 BROOKGLEN	\$927.64	\$927.64
			014-632-015	CHACON ANTONIO	1661 BROOKGLEN	\$927.64	\$927.64
			014-632-016	DOSS JAMES & KAREN JANE	1653 BROOKGLEN	\$927.64	\$927.64
			014-632-017	KOEL STEVE	1645 BROOKGLEN	\$927.64	\$927.64
			014-632-018	MUNOZ JESSE & DEBORAH C	1637 BROOKGLEN	\$927.64	\$927.64
			014-632-019	TALLEY BARRY W & LINDA A	1629 BROOKGLEN	\$927.64	\$927.64
			014-632-020	DELANEY JAMES D	1621 BROOKGLEN	\$927.64	\$927.64
			014-632-021	JOHNSON RYAN S & JENNIFER	1613 BROOKGLEN	\$927.64	\$927.64
			014-632-022	MORRIS COREY	1605 BROOKGLEN	\$927.64	\$927.64
			014-632-023	FOSS JOHN JR & SUZANNA	1597 BROOKGLEN	\$927.64	\$927.64
			014-632-024	HOUSING & URBAN DEVELOPMENT OF W	1589 BROOKGLEN	\$927.64	\$927.64
			014-633-001	YANG CHARLES C & CHENG JAMME	1588 BROOKGLEN	\$927.64	\$927.64
			014-633-002	CRUMLEY RICHARD & ANDREA H	1596 BROOKGLEN	\$927.64	\$927.64
			014-633-003	FLORES MARY LU	1604 BROOKGLEN	\$927.64	\$927.64
			014-633-004	RICO TIMOTHY D & SJAN M	1612 BROOKGLEN	\$927.64	\$927.64
			014-633-005	LEDBETTER LORI L & JOHN	1620 BROOKGLEN	\$927.64	\$927.64
			014-633-006	SESSION MICHAEL	1628 BROOKGLEN	\$927.64	\$927.64
			014-633-022	ZHAO XIU FENG & CHENG TAK KUI	1615 VALLEY MEADOWS	\$927.64	\$927.64
			014-633-023	DIPPEL DEIDRA	1607 VALLEY MEADOWS	\$927.64	\$927.64
			014-633-024	RIZO JOHN	1599 VALLEY MEADOWS	\$927.64	\$927.64
			014-633-025	RALLS JAMES	1591 VALLEY MEADOWS	\$927.64	\$927.64
			014-633-026	RAMIREZ LAUNA BLOCK & JUAN M	1583 VALLEY MEADOWS	\$927.64	\$927.64
			014-634-001	DEGN STEVEN	3935 SOPHIA	\$927.64	\$927.64
			014-634-002	LEVITT BRYAN	1586 VALLEY MEADOWS	\$927.64	\$927.64
			014-634-003	SCHUETTE BRIANA & BRANDON	1594 VALLEY MEADOWS	\$927.64	\$927.64
			014-634-004	MCCAULEY SAMUEL & ERICA	1602 VALLEY MEADOWS	\$927.64	\$927.64
			014-634-005	SHIDELER VALERIE	1610 VALLEY MEADOWS	\$927.64	\$927.64
			014-641-001	JOHNSTON STEPHEN	3936 EUGENE	\$927.64	\$927.64
			014-641-002	HORIUCHI NORMA	1527 MAPLEHURST	\$927.64	\$927.64
			014-641-003	TAKETA GARY T & DEBBIE T	1535 MAPLEHURST	\$927.64	\$927.64
			014-641-004	ORELLANA HECTOR	1543 MAPLEHURST	\$927.64	\$927.64
			014-641-005	KAWAS LETICIA	1551 MAPLEHURST	\$927.64	\$927.64
			014-641-006	THOMPSON TIMOTHY C & ANDREA M	1559 MAPLEHURST	\$927.64	\$927.64
			014-641-007	DITTO DOUGLAS G & DIANA E	3930 SOPHIA	\$927.64	\$927.64
			014-641-008	ALBRECHT BRANDON & REGINA	3934 SOPHIA	\$927.64	\$927.64
			014-642-001	WRIGHT DOUGLAS & JENNY	1573 MAPLEHURST	\$927.64	\$927.64
			014-642-002	JARVIS RONALD L II	1581 MAPLEHURST	\$927.64	\$927.64
			014-642-003	TORRES SALVADOR & MARIA T	1589 MAPLEHURST	\$927.64	\$927.64
			014-642-004	VEGA DENNIS & LINDA	1597 MAPLEHURST	\$927.64	\$927.64
			014-642-005	SISEMORE ISAAC P	1605 MAPLEHURST	\$927.64	\$927.64
			014-642-006	SCHMIDT CHRISTOPHER D & DIANA	1613 MAPLEHURST	\$927.64	\$927.64
			014-643-001	MILLNER BREANNA & MAX	3924 EUGENE	\$927.64	\$927.64

Table A-1
 TRLIA CFD 2006-1
 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			014-644-001	WAGNER BRADLEY C	1526 MAPLEHURST	\$927.64	\$927.64
			014-644-002	BURAWA EUGENE & KAREN	1532 MAPLEHURST	\$927.64	\$927.64
			014-644-003	VANDER MAATEN JAMES ROBERT & SHAF	1538 MAPLEHURST	\$927.64	\$927.64
			014-644-004	CHOWNYK CHRISTOPHER D	1546 MAPLEHURST	\$927.64	\$927.64
			014-644-005	PIERCE KENNETH	1554 MAPLEHURST	\$927.64	\$927.64
			014-644-006	BIRKHOLZ ANDY ROBERT	1562 MAPLEHURST	\$927.64	\$927.64
		Plumas Lake Cobblestone					
			016-490-002	MOSBY DANIEL JAMES & DVA	1754 OXFORD	\$859.45	\$859.44
			016-490-003	LU SOCORRO M & ANTONIO D	1748 OXFORD	\$859.45	\$859.44
			016-490-004	DREWRY JOEY O & SARA D	1742 OXFORD	\$859.45	\$859.44
			016-490-010	SWAFFORD EDWARD & JULIE	1707 GUILDFORD	\$859.45	\$859.44
			016-490-011	ANDERSON DAVID	1713 GUILDFORD	\$859.45	\$859.44
			016-490-012	PARNOW STEPHAN & JOSCELYN N	1719 GUILDFORD	\$859.45	\$859.44
			016-490-014	JONES DENNIS	1731 GUILDFORD	\$859.45	\$859.44
			016-490-015	PEREZ HECTOR A & RESUS CORINNE N	1743 OXFORD	\$859.45	\$859.44
			016-490-016	HARRIS DONAVAN BRYON & JENNIFER AN	1749 OXFORD	\$859.45	\$859.44
			016-490-017	WHEELER STEVEN G	1755 OXFORD	\$859.45	\$859.44
			016-490-019	FEDERAL NATIONAL MORTGAGE ASSOCIA	1252 PADDINGTON	\$859.45	\$859.44
			016-490-024	TALMADGE ROBERT L & IMELDA B	1719 RAINHAM	\$859.45	\$859.44
			016-490-025	MARTINEZ MICHAEL A & BLINN-MARTINE	1725 RAINHAM	\$859.45	\$859.44
			016-490-026	MILLS DOUGLAS G & TIFFANY ANN	1731 RAINHAM	\$859.45	\$859.44
			016-490-027	DOHERTY COLIN STEVEN & CYNTHIA C	1277 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-028	DARLING POPPEA	1283 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-029	OAKLEY APRIL & DAVID	1287 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-030	EUGENE ANDRE M	1293 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-031	STEELE CHRISTOPHER M	1297 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-032	NUNO VICTOR	1301 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-033	JAIME EDUARDO	1307 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-034	KING ALICIA & NICHOLAS	1311 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-035	SAMUEL PROPERTIES LLC	1315 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-036	PRADO RIGO R & KATIE C	1321 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-037	GLENN BELINDA A	1325 LEIGHTON GROVE	\$490.34	\$490.34
			016-490-044	PORRAS RUBEN	1733 CROFT	\$859.45	\$859.44
			016-490-045	SANCHEZ SERGIO VILLALPANDO JR	1727 CROFT	\$859.45	\$859.44
			016-490-046	NASH MICHAEL	1721 CROFT	\$859.45	\$859.44
			016-490-047	OLIVER ELOIS J & LUTHER M	1715 CROFT	\$859.45	\$859.44
			016-490-048	SUNITSCH TRACIE	1722 CROFT	\$859.45	\$859.44
			016-490-049	MCLAUGHLIN DAWN J & KEVIN	1728 CROFT	\$859.45	\$859.44
			016-490-050	KNECHT KENNETH & JENIFER B	1734 CROFT	\$859.45	\$859.44
			016-500-003	EMELIO JEFF	1698 RAINHAM	\$859.45	\$859.44
			016-500-004	ANDREWS CYNTHIA	1701 RAINHAM	\$859.45	\$859.44
			016-500-005	SHERIDAN THOMAS B & MELISSA	1707 RAINHAM	\$859.45	\$859.44
			016-500-006	BUSKIRK DENNIS & ADEY JENNY	1713 RAINHAM	\$859.45	\$859.44
			016-500-010	MEDFORD MARSHA A	1683 CHURCHILL	\$859.45	\$859.44
			016-500-011	MACIAS VICTOR	1677 CHURCHILL	\$859.45	\$859.44
			016-500-012	ANDERSON NATHAN LEE & MARINDA	1667 GUILDFORD	\$859.45	\$859.44
			016-500-013	MCKEE ERNIE	1675 GUILDFORD	\$859.45	\$859.44
			016-500-014	CADEMARTI KRISTIN	1683 GUILDFORD	\$859.45	\$859.44
			016-500-015	STRIEFEL DAVID & LIDAN	1691 GUILDFORD	\$859.45	\$859.44
			016-500-016	BUHACOFF JONATHAN	1699 GUILDFORD	\$859.45	\$859.44
			016-500-025	LITZ KEITH	1654 GUILDFORD	\$859.45	\$859.44
			016-500-026	RODRIGUEZ JOSE G & ROCIO	1273 KENSINGTON	\$490.34	\$490.34
			016-500-027	STARR LORETTA	1269 KENSINGTON	\$490.34	\$490.34
			016-500-028	LANG GREGORY M	1265 KENSINGTON	\$490.34	\$490.34
			016-500-029	MOON STEVEN A	1261 KENSINGTON	\$490.34	\$490.34
			016-500-030	SMITH SONYA M & ROBERT	1257 KENSINGTON	\$490.34	\$490.34
			016-500-031	BURKE KALEN	1251 KENSINGTON	\$490.34	\$490.34
			016-500-032	WILLIAMS MICHAEL	1247 KENSINGTON	\$490.34	\$490.34
			016-500-033	SMITH SHANE EUGENE & JENNIFER LYNN	1243 KENSINGTON	\$490.34	\$490.34
			016-500-034	HOOTEN JANICE M	1239 KENSINGTON	\$490.34	\$490.34
			016-500-035	LEIH WILLIS	1223 KENSINGTON	\$490.34	\$490.34
			016-500-036	SINKEY NANCY A	1232 KENSINGTON	\$490.34	\$490.34

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 TRLIA CFD 2006-1
 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			016-500-037	HOOTEN GREGORY	1238 KENSINGTON	\$490.34	\$490.34
			016-500-038	POTTER RICHARD & TERI	1242 KENSINGTON	\$490.34	\$490.34
			016-500-039	HOOTEN JANICE M	1246 KENSINGTON	\$490.34	\$490.34
			016-500-040	GAVIN MATTHEW & MELYNDA	1250 KENSINGTON	\$490.34	\$490.34
			016-500-041	HARRISON BENJAMIN J	1254 KENSINGTON	\$490.34	\$490.34
			016-500-042	LYNCH THOMAS W II & THERESA A	1258 KENSINGTON	\$490.34	\$490.34
			016-500-043	BROSS JAMES	1262 KENSINGTON	\$490.34	\$490.34
			016-500-044	PEREZ JOSEPH & TROPILA ALEXANDREA T	1268 KENSINGTON	\$490.34	\$490.34
			016-500-045	GRAGG JAMES R & SUSAN L	1272 KENSINGTON	\$490.34	\$490.34
			016-510-011	DOLEY KINISHA & GRIFFIN VERNELL	1329 KENSINGTON	\$859.45	\$859.44
			016-510-012	MORRISON ANDERS R & LAURA	1643 BELVEDERE	\$1,127.89	\$1,127.88
			016-510-013	DEO REGINALD	1651 BELVEDERE	\$1,127.89	\$1,127.88
			016-510-014	LARRICO DAVID I & CAMACHO ALEXIS S	1350 TURNBRIDGE	\$1,127.89	\$1,127.88
			016-510-015	TOLEDO RONALD MARIO & SHEBA HILL	1356 TURNBRIDGE	\$1,127.89	\$1,127.88
			016-550-028	JOHNSON LAREISHA MELAI	1674 STEPNEY	\$490.34	\$490.34
			016-550-029	HERRERA ANTHONY & RODRIGUEZ-HERRI	1668 STEPNEY	\$490.34	\$490.34
			016-550-030	ALCANTARA EDILBERTO	1662 STEPNEY	\$490.34	\$490.34
			016-550-031	OSIT JUBY R & JOSE ROLANDO G	1656 STEPNEY	\$490.34	\$490.34
			016-550-032	JONES PHILLIP	1650 STEPNEY	\$490.34	\$490.34
			016-550-033	KRUEGER DEAN	1644 STEPNEY	\$490.34	\$490.34
			016-550-034	ROE MARIANNE	1638 STEPNEY	\$490.34	\$490.34
			016-550-035	TUTTLE JEFF	1632 STEPNEY	\$490.34	\$490.34
			016-550-036	LOPES RUSSELL & REBECCA	1631 STEPNEY	\$490.34	\$490.34
			016-621-015	RAPADA CRYSTAL	1553 MINORIES	\$861.45	\$861.44
			016-622-001	BECKER KEN & ASHLEY	1580 MINORIES	\$650.25	\$650.24
			016-622-002	LESTARDO JOSEPH M	1578 MINORIES	\$650.25	\$650.24
			016-622-003	REIMSCHUSSEL PAUL & LARAE	1576 MINORIES	\$650.25	\$650.24
			016-622-004	BELL GREG & KRISTINA	1574 MINORIES	\$650.25	\$650.24
			016-622-005	LOPEZ MARIA GUADALUPE	1572 MINORIES	\$650.25	\$650.24
			016-622-006	HAAS JAMESON & JENNIFER	1570 MINORIES	\$650.25	\$650.24
			016-622-007	MESA ALICE IRIS	1568 MINORIES	\$650.25	\$650.24
			016-622-008	ROSS NATHAN & JACQUELINE	1564 MINORIES	\$650.25	\$650.24
			016-623-001	PERRY CAROLYN	1547 MINORIES	\$650.25	\$650.24
			016-641-001	GIBBS SHANE & OLIVIA	1474 GARNET	\$471.30	\$471.30
			016-641-002	KRELLWITZ JUSTIN J	1478 GARNET	\$471.30	\$471.30
			016-641-003	SALGADO CHARLOTTE K	1482 GARNET	\$471.30	\$471.30
			016-641-004	YOUMANS RICHARD HARRISON	1486 GARNET	\$471.30	\$471.30
			016-641-005	KOPLECK HELMUT	1490 GARNET	\$471.30	\$471.30
			016-641-006	STEWART JOE T III & SARA I	1494 GARNET	\$471.30	\$471.30
			016-641-007	ALLIS LORI	1500 GARNET	\$471.30	\$471.30
			016-641-008	LOPEZ JULIANA & LEE RAYMOND R	1506 GARNET	\$471.30	\$471.30
			016-641-009	ONEIL SEAN M	1512 GARNET	\$471.30	\$471.30
			016-642-001	RANER CHARLES Z	1729 TUDOR	\$650.25	\$650.24
			016-642-002	GARDNER RON	1493 GARNET	\$471.30	\$471.30
			016-642-003	VAN ROO RICHARD A & LORI I	1499 GARNET	\$471.30	\$471.30
			016-642-004	WETZEL GERALD & SHIRLEY	1505 GARNET	\$471.30	\$471.30
			016-642-005	GASSY JAMES IV	1511 GARNET	\$471.30	\$471.30
			016-642-006	BAH EDDAH & YERO	1517 GARNET	\$471.30	\$471.30
			016-642-007	RODRIGUEZ ANTONIO	1523 GARNET	\$471.30	\$471.30
			016-642-008	BELMONTE ANDREA	1529 GARNET	\$471.30	\$471.30
			016-642-009	POOLE CELESTE	1535 GARNET	\$471.30	\$471.30
			016-642-010	SCISINGER CALEB	1541 GARNET	\$861.45	\$861.44
			016-642-011	MOERTLE RONNA & GARY R	1547 GARNET	\$861.45	\$861.44
			016-642-012	DENHART MARK & KELLY	1553 GARNET	\$861.45	\$861.44
			016-642-013	MAYFIELD BRANDON	1559 GARNET	\$861.45	\$861.44
			016-642-014	LOVATO STEVE	1565 GARNET	\$861.45	\$861.44
			016-651-001	KNAUFF ERICA SANDRA	1470 GARNET	\$471.30	\$471.30
			016-651-002	GAGNER THOMAS & KIM	1466 GARNET	\$471.30	\$471.30
			016-651-017	PASQUALE MARIA S & ANGELO B	1443 CLARIDGE	\$471.30	\$471.30
			016-651-018	COX DARA L & GERVAICO FRANCISCO M	1449 CLARIDGE	\$471.30	\$471.30
			016-651-019	WOOD GINA	1456 GARNET	\$471.30	\$471.30
			016-651-020	CARROLL DANIEL J	1450 GARNET	\$471.30	\$471.30

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 TRLIA CFD 2006-1
 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			016-651-021	MEIER MELISSA	1434 MINORIES	\$471.30	\$471.30
			016-651-022	HAZELTON CHERYL E & DAVID	1430 MINORIES	\$471.30	\$471.30
			016-651-023	RODARTE CAROL	1428 MINORIES	\$471.30	\$471.30
			016-651-024	CRUZ JASON H	1424 MINORIES	\$471.30	\$471.30
			016-652-001	KNOX KAROLINA	1444 MINORIES	\$861.45	\$861.44
			016-652-002	BUESCHER MATTHEW J & SARAH	1440 MINORIES	\$861.45	\$861.44
			016-652-003	KEMBLE WADE & RAQUENIO NICOLE	1455 GARNET	\$650.25	\$650.24
			016-652-004	BUCHANAN JOHN T & KELLY D	1459 GARNET	\$650.25	\$650.24
			016-652-005	CARR ERIK & EMILY	1463 GARNET	\$650.25	\$650.24
			016-652-006	ALBRIGHT DERIC & KIRSTEN	1467 GARNET	\$650.25	\$650.24
			016-652-007	FISHER STEPHANIE	1471 GARNET	\$650.25	\$650.24
			016-652-008	CAMACHO DANIEL	1475 GARNET	\$650.25	\$650.24
			016-653-002	MAVRON CHRISTOPHER A & ELSIE P	1429 MINORIES	\$861.45	\$861.44
			016-653-003	ALLEN TERRY J & HUGHS JENELL J	1433 MINORIES	\$861.45	\$861.44
			016-653-004	VAUGHN DALE E & SANDRA L	1437 MINORIES	\$861.45	\$861.44
Total Tax Zone 3						216 Parcels	\$163,872.62
4	Lennar Renaissance, Inc. a California corporation						
	River Oaks East						
			022-221-007	IRVING DONALD W & HOLMES-IRVING FA	2032 EARHART	\$865.95	\$865.94
			022-221-008	LONG JOHNNY S & CAROL M	2024 ABELIA	\$865.95	\$865.94
			022-221-009	CARPENTER JAMES D & KATHLEEN A	2016 ABELIA	\$865.95	\$865.94
			022-221-010	COLEMAN GARY R	2008 ABELIA	\$865.95	\$865.94
			022-221-012	FRANTOM DENNIS J & KATHRYN M	2007 ABELIA	\$865.95	\$865.94
			022-221-013	URABE GENE A & EIKO	2015 ABELIA	\$865.95	\$865.94
			022-221-014	LUOMA CHRISTOPHER A & SHANNON M	2023 ABELIA	\$865.95	\$865.94
			022-221-015	BELL ANDREW E JR & CHRISTY L	2022 LOTHLAND	\$865.95	\$865.94
			022-221-016	ESCARENO ISIDRO S	2014 LOTHLAND	\$865.95	\$865.94
			022-221-017	HUGHES NICKOLE DAWN	2006 LOTHLAND	\$865.95	\$865.94
			022-221-018	GRAY ROBERT JR & CORI E	2005 LOTHLAND	\$865.95	\$865.94
			022-221-019	VANG THAO P & LEE PANG	2013 LOTHLAND	\$865.95	\$865.94
			022-221-020	MORGAN GARY H	882 CALABRESE	\$865.95	\$865.94
			022-221-021	BAUMBACH GREG	890 CALABRESE	\$865.95	\$865.94
			022-221-022	RODRIGUEZ EILEEN M & GILBERTO	898 CALABRESE	\$865.95	\$865.94
			022-221-023	WILLIAMS THOMAS E SR & DVA	906 CALABRESE	\$865.95	\$865.94
			022-221-024	ROUSE DANIEL	914 CALABRESE	\$865.95	\$865.94
			022-221-025	LEWERENZ DANIEL	939 CAVANAUGH	\$865.95	\$865.94
			022-221-026	MACIAS LAURA M & GREG A	927 CAVANAUGH	\$865.95	\$865.94
			022-221-027	MORALES GILBERT ALFRED & TERESA A	915 CAVANAUGH	\$865.95	\$865.94
			022-221-028	WILSON KERI K	914 CAVANAUGH	\$865.95	\$865.94
			022-221-029	COELHO ERIC S & SALAZAR VALERIE D	922 CAVANAUGH	\$865.95	\$865.94
			022-221-030	WHEELER GERALD D & JOSEPHINE B	930 CAVANAUGH	\$865.95	\$865.94
			022-221-031	VAN ASSEN JOHN L & EILEEN M	938 CAVANAUGH	\$865.95	\$865.94
			022-222-001	FEDERAL HOME LOAN MORTGAGE CORP	2035 EARHART	\$865.95	\$865.94
			022-222-003	YANCEY PATRICK A & LOREICE L	2051 EARHART	\$865.95	\$865.94
			022-222-004	CAMERON CHARLES GEOFFREY & NGUYE	2059 EARHART	\$865.95	\$865.94
			022-222-005	BARTEE JEREMY MATTHEW	2067 EARHART	\$865.95	\$865.94
			022-222-011	MONCRIEFF BARRY H & DOMENICA	2042 DANFORTH	\$865.95	\$865.94
			022-222-012	FRANTOM DENNIS J & KATHRYN M	2034 DANFORTH	\$865.95	\$865.94
			022-223-001	HANDY CLIFFORD A	883 CALABRESE	\$865.95	\$865.94
			022-223-002	CHAVEZ ANGEL	891 CALABRESE	\$865.95	\$865.94
			022-223-003	WALTERS RICHARD A & DEBRA M	905 CALABRESE	\$865.95	\$865.94
			022-223-004	REYNOLDS CHARLES R & TERRI L	913 CALABRESE	\$865.95	\$865.94
			022-223-005	BELLAN DORIAN CAROL & JACK JOSEPH	920 CHALICE CREEK	\$865.95	\$865.94
			022-223-006	GILBERTSON RANDY L & PAMELA D	912 CHALICE CREEK	\$865.95	\$865.94
			022-223-007	TURNER JIMMY DEAN & SHARON MAE	904 CHALICE CREEK	\$865.95	\$865.94
			022-223-008	CARRERAS JOHN MANUEL	2071 DANFORTH	\$865.95	\$865.94
			022-223-009	STONEBRAKER RYAN M	2063 DANFORTH	\$865.95	\$865.94
			022-223-010	CLAUSSEN PAUL R & LISA M	2055 DANFORTH	\$865.95	\$865.94
			022-223-011	FELDHAUSEN JAMES T & DANIELA	2047 DANFORTH	\$865.95	\$865.94
			022-234-004	PATRICK GREGORY A & DIANE L	2110 FEATHER RIDGE	\$865.95	\$865.94
			022-234-005	YAVROM TATIANA	2104 FEATHER RIDGE	\$865.95	\$865.94

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			022-234-006	MCGRAW KRIS & CHELSEY R	2096 FEATHER RIDGE	\$865.95	\$865.94
			022-234-007	MESSOLINE MICHAEL P & TASHA A	2090 FEATHER RIDGE	\$865.95	\$865.94
			022-234-008	FENEX DARREN L & ARLENE S	2084 FEATHER RIDGE	\$865.95	\$865.94
			022-234-009	HINTZ DIANE E	2080 FEATHER RIDGE	\$865.95	\$865.94
			022-235-001	AYRES DENNIS M & GERTRUDE M	2091 FEATHER RIDGE	\$865.95	\$865.94
			022-235-002	STEVENS ON MICHAEL JAMES	2099 FEATHER RIDGE	\$865.95	\$865.94
			022-235-003	CLOSSON JOHN B	2107 FEATHER RIDGE	\$865.95	\$865.94
			022-235-004	GOLE NOR ROBERT JASON & MOLLY	926 ABBOTSFORD	\$865.95	\$865.94
			022-235-005	RAMIREZ MICHAEL K & REBECCA D	934 ABBOTSFORD	\$865.95	\$865.94
			022-244-001	MCCARTHY RICHARD J & MIYUKI	2119 FEATHER RIDGE	\$865.95	\$865.94
			022-244-002	DUMMLER JEREMY K & TARA N	2127 FEATHER RIDGE	\$865.95	\$865.94
			022-244-003	FEDERAL NATIONAL MORTGAGE ASSOCIA	925 ABBOTSFORD	\$865.95	\$865.94
			022-244-004	KEYLOCK RYAN D	933 ABBOTSFORD	\$865.95	\$865.94
		River Oaks North					
Total Tax Zone 4						56 Parcels	\$48,492.64
5	Meritage Homes of California, Inc., a California corporation						
	Draper Ranch North						
			013-731-001	HOLT TIMOTHY J	1484 TARRANT	\$1,106.25	\$1,106.24
			013-731-002	JONES MICKERL D & TONISHA E	1454 TARRANT	\$1,106.25	\$1,106.24
			013-731-003	DUDICH MICHAEL & ELSA	1460 TARRANT	\$1,106.25	\$1,106.24
			013-731-004	PALES JAROSLAV & KAREN K	1466 TARRANT	\$1,106.25	\$1,106.24
			013-731-005	BOSLET THOMAS E & BETH RENEE	4162 PITTENGER	\$1,106.25	\$1,106.24
			013-731-006	SPEARING MAGAN & TIMOTHY A	4168 PITTENGER	\$1,106.25	\$1,106.24
			013-731-007	FITZGERALD AARON & RONDA	4174 PITTENGER	\$1,106.25	\$1,106.24
			013-732-001	SILVA SHANNON M & JOHN M	1450 TARRANT	\$1,106.25	\$1,106.24
			013-732-002	AIRO JOHN W & LISA A	1449 BEFORD	\$1,106.25	\$1,106.24
			013-732-003	YOU SAM S & KALUMPHAS	1441 BEFORD	\$1,106.25	\$1,106.24
			013-733-001	XIONG CHA	1448 BEFORD	\$1,106.25	\$1,106.24
			013-733-002	TACKETT BRUCE W & GAIL D	1452 BEFORD	\$1,106.25	\$1,106.24
			013-733-003	FEDERAL NATIONAL MORTGAGE ASSOCIA	1456 BEFORD	\$1,106.25	\$1,106.24
			013-733-004	JENNINGS KATIE A & CHARLES W	1460 BEFORD	\$1,106.25	\$1,106.24
			013-733-005	MCLEOD DARCY & SHARON JANIE	1464 BEFORD	\$1,106.25	\$1,106.24
			013-733-006	HILL MAX R & DENA L	1468 BEFORD	\$1,106.25	\$1,106.24
			013-733-007	STEELE JOSEPH III	1472 BEFORD	\$1,106.25	\$1,106.24
			013-733-008	SNYDER BRANDON J	1470 TARRANT	\$1,106.25	\$1,106.24
			013-733-009	SPILLANE JOHN D	1476 TARRANT	\$1,106.25	\$1,106.24
			013-733-010	KUKULKA PAUL & SHELLY	4130 MCALISTER	\$1,106.25	\$1,106.24
			013-733-011	SMITH GARY J	4124 MCALISTER	\$1,106.25	\$1,106.24
			013-733-012	YOUNG RICARDO	4118 MCALISTER	\$1,106.25	\$1,106.24
			013-733-013	LUCAS WARREN L & EVELYN K	4112 MCALISTER	\$1,106.25	\$1,106.24
			013-733-014	KING KAELYNN	4113 MCALISTER	\$1,106.25	\$1,106.24
			013-733-015	MORRIS CLIFTON	4119 MCALISTER	\$1,106.25	\$1,106.24
			013-733-016	HEWLETT DOUGLAS M & DESIREE	4125 MCALISTER	\$1,106.25	\$1,106.24
			013-733-017	JACOBO ALMA	4131 MCALISTER	\$1,106.25	\$1,106.24
			013-733-018	OLNEY DAVID	1482 TARRANT	\$1,106.25	\$1,106.24
			013-733-019	HOGG CARMEN	4155 PITTENGER	\$1,106.25	\$1,106.24
			013-733-020	GARCIA PEDRO A	4161 PITTENGER	\$1,106.25	\$1,106.24
			013-733-021	BANK OF AMERICA NA	4167 PITTENGER	\$1,106.25	\$1,106.24
			013-733-022	WEDDELL ELIJAH T & JAIME C	4173 PITTENGER	\$1,106.25	\$1,106.24
			013-741-001	RUIZ ISRAEL & FATIMA	1461 ENGLISH	\$1,106.25	\$1,106.24
			013-741-002	OZBURN ERIC K & ADRIANA	1465 ENGLISH	\$1,106.25	\$1,106.24
			013-741-003	GUZMAN SERGIO & ALICIA	1469 ENGLISH	\$1,106.25	\$1,106.24
			013-741-004	JACKSON LESLIE & JAMES	1473 ENGLISH	\$1,106.25	\$1,106.24
			013-741-005	SYWYK NICK R & REED MARCY L	1477 ENGLISH	\$1,106.25	\$1,106.24
			013-742-001	GREVER VICTORIA A	1442 ENGLISH	\$1,106.25	\$1,106.24
			013-742-002	PURVIS GLENDA & DAVIS RICHARD	1446 ENGLISH	\$1,106.25	\$1,106.24
			013-742-003	ACOSTA SERGIO	1450 ENGLISH	\$1,106.25	\$1,106.24
			013-742-004	KOSINSKI PETER	1454 ENGLISH	\$1,106.25	\$1,106.24
			013-742-005	DELOZIER MICHAEL & JEANETTE	1456 ENGLISH	\$1,106.25	\$1,106.24
			013-742-006	PHILLIPS JAMIE & KIMBERLY	1458 ENGLISH	\$1,106.25	\$1,106.24

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 TRLIA CFD 2006-1
 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			013-742-007	GOODNIGHT MARTIN DEAN	1462 ENGLISH	\$1,106.25	\$1,106.24
			013-742-008	MCCARTHY PATRICK	1466 ENGLISH	\$1,106.25	\$1,106.24
			013-742-009	KENNEDY MARGIE P	1470 ENGLISH	\$1,106.25	\$1,106.24
			013-742-010	MANN EVELYN J	1474 ENGLISH	\$1,106.25	\$1,106.24
			013-742-011	NAASKO ARISA S & AARON L	1478 ENGLISH	\$1,106.25	\$1,106.24
			013-742-020	MITCHELL KENNETH ALLAN	1425 DUNWOODY	\$1,106.25	\$1,106.24
			013-743-001	RUMBLE JUDY L	4107 MCALISTER	\$1,106.25	\$1,106.24
			013-743-002	FITTS ROBERT L & HELAINE M	4101 MCALISTER	\$1,106.25	\$1,106.24
			013-743-003	STINNETT JAMES L	4095 MCALISTER	\$1,106.25	\$1,106.24
			013-743-004	CRUZ ISMAEL & LYNETTE	4089 MCALISTER	\$1,106.25	\$1,106.24
			013-751-002	HORN BRIAN	4028 HUSTON	\$1,106.25	\$1,106.24
			013-751-003	BANTA FRANCIS L & PATRICIA A	4024 HUSTON	\$1,106.25	\$1,106.24
			013-751-004	SCOTT WARREN W & BETTY N	4020 HUSTON	\$1,106.25	\$1,106.24
			013-751-005	WELLS FARGO BANK NA	4016 HUSTON	\$1,106.25	\$1,106.24
			013-752-001	GONZALEZ LARRY	4057 HUSTON	\$1,106.25	\$1,106.24
			013-752-002	SORIANO PAUL J	4051 HUSTON	\$1,106.25	\$1,106.24
			013-752-003	KIM EUNYOUNG	4045 HUSTON	\$1,106.25	\$1,106.24
			013-752-004	KRAMER RICHARD A & LAURINDA C	4039 HUSTON	\$1,106.25	\$1,106.24
			013-752-005	ADDIS LORI R	4033 HUSTON	\$1,106.25	\$1,106.24
			013-752-010	DAISS TERRY LEE	4064 LARNER	\$1,106.25	\$1,106.24
			013-752-012	JOHNSON CRAIG F & DEBRA A	4055 LARNER	\$1,106.25	\$1,106.24
			013-752-016	EVANS TONI & MARTIN R	4044 NORBY	\$1,106.25	\$1,106.24
			013-752-017	MEHLER RAYMOND J & VELDA D	4048 NORBY	\$1,106.25	\$1,106.24
			013-752-018	ALDEA JAMES & LO JEAN	4052 NORBY	\$1,106.25	\$1,106.24
			013-752-019	SHACKELFORD EDDIE	4056 NORBY	\$1,106.25	\$1,106.24
			013-752-024	KELLEY NATALIE C	4049 NORBY	\$1,106.25	\$1,106.24
			013-752-025	ZELLER SCOTT D & HEATHER	4045 NORBY	\$1,106.25	\$1,106.24
			013-752-026	THOMPSON JOHN W & LAURIE L	4041 NORBY	\$1,106.25	\$1,106.24
			013-752-027	SHIRLEY JENNIFER L	4037 NORBY	\$1,106.25	\$1,106.24
			013-752-031	QUIROZ LISA K	4021 NORBY	\$1,106.25	\$1,106.24
Total Tax Zone 5						73 Parcels	\$80,755.52
6	Plumas Lake Holdings, L.L.C.						
	Rio Del Oro (Villages 6 & 8)						
Total Tax Zone 6						0 Parcels	\$0.00
7	Plumas Lake Riverside Meadows, L.P.						
	Riverside Meadows						
			022-111-003	FEDERAL NATIONAL MORTGAGE ASSOCIA	1217 PECOS	\$1,555.46	\$1,555.46
			022-111-004	WOODARD WILLIAM E	1213 PECOS	\$1,555.46	\$1,555.46
			022-111-007	WILLIAMS BRYAN L & CHERYCE V	1197 PECOS	\$1,555.46	\$1,555.46
			022-111-008	LEE JAMES & LOIS	1191 PECOS	\$1,555.46	\$1,555.46
			022-111-010	HANSON KEVIN	1179 PECOS	\$1,555.46	\$1,555.46
			022-111-011	BUI LAI	1173 PECOS	\$1,555.46	\$1,555.46
			022-112-002	WILLIAMS DAVID SHAUN & LINDSEY ANN	1218 PECOS	\$1,555.46	\$1,555.46
			022-112-004	SSO ENTERPRISES LP	1206 PECOS	\$1,555.46	\$1,555.46
			022-112-006	BILSTAD DAVE & VICTORIA	1186 TANANA	\$1,555.46	\$1,555.46
			022-112-007	WETZEL GERALD & SHIRLEY	1180 TANANA	\$1,555.46	\$1,555.46
			022-112-008	JAMES THOMAS L & THERESA D	1174 TANANA	\$1,555.46	\$1,555.46
			022-112-009	BERMAN RONALD W & KIM M	1168 TANANA	\$1,555.46	\$1,555.46
			022-112-015	KRUK JOSHUA & CYNTHIA	1180 PECOS	\$1,555.46	\$1,555.46
			022-113-002	JOHNSON BRADLEY & LAURA	1140 COLORADO	\$1,555.46	\$1,555.46
			022-113-003	KEATING MICHAEL C & REBECCA J	1144 COLORADO	\$1,555.46	\$1,555.46
			022-113-004	DUNCAN CASEY & SHEENA	1148 COLORADO	\$1,555.46	\$1,555.46
			022-121-001	KESLER RONALD R & WEST JOY L	1212 COLORADO	\$1,555.46	\$1,555.46
			022-121-002	WOODS PAUL & MAUREEN	1208 COLORADO	\$1,555.46	\$1,555.46
			022-121-003	MYERS TERI C & JEFFERY	1204 COLORADO	\$1,555.46	\$1,555.46
			022-131-001	GILSON DAVID M & HOLLY M	1273 PECOS	\$1,555.46	\$1,555.46
			022-131-002	NISLEIT JIMMY A & DEBRA R	1267 PECOS	\$1,555.46	\$1,555.46
			022-131-003	JONES CHADWICK M	1261 PECOS	\$1,555.46	\$1,555.46
			022-131-004	LACLAIR MICHAEL DESMOND & ELLEN DE	1255 PECOS	\$1,555.46	\$1,555.46
			022-131-005	PHH MORTGAGE CORPORATION	1249 PECOS	\$1,555.46	\$1,555.46

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 Detailed List of Fiscal Year 2011-12 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 11/12 Max. Special Tax	FY 2011/12 Tax Levy
			022-131-006	BLAS ANDREW	1243 PECOS	\$1,555.46	\$1,555.46
			022-131-007	COX SETH A	1237 PECOS	\$1,555.46	\$1,555.46
			022-132-001	OSBORNE SHARON	1262 PECOS	\$1,555.46	\$1,555.46
			022-132-002	TIFFORD DAVID M JR & PITTMAN RACHEL	1248 PECOS	\$1,555.46	\$1,555.46
			022-132-003	WATSON KENNETH W	1240 PECOS	\$1,555.46	\$1,555.46
			022-132-004	MARTINEZ DAVID F & KATHY D	1234 PECOS	\$1,555.46	\$1,555.46
			022-132-005	NAVARRO KEITH M	1224 COLORADO	\$1,555.46	\$1,555.46
			022-132-006	LEE KHAE T & SAECHAO CHENG F	1220 COLORADO	\$1,555.46	\$1,555.46
			022-132-007	ROSE KELLY L	1216 COLORADO	\$1,555.46	\$1,555.46
			022-141-010	BERNAL LUIS & ERNESTINA CAROL	1178 POTOMAC	\$1,197.17	\$1,197.16
			022-141-011	SCHAEFFER KENNETH J & HEATHER M	1172 POTOMAC	\$1,197.17	\$1,197.16
			022-141-012	HERSHENHOUSE SAMUEL B & SANDRA J	1164 POTOMAC	\$1,197.17	\$1,197.16
			022-141-013	HARPER NATHAN A	1158 POTOMAC	\$1,197.17	\$1,197.16
			022-141-014	HAWKINS JASON L & CRYSTAL	1157 SABINE	\$1,197.17	\$1,197.16
			022-141-015	SYLVIA MARK A & JEANETTE	1163 SABINE	\$1,197.17	\$1,197.16
			022-141-016	ZINCK ROXANNA	1169 SABINE	\$1,197.17	\$1,197.16
			022-141-017	STARCS KATHI	1175 SABINE	\$1,197.17	\$1,197.16
			022-141-018	JARRETT JERALD W II & TRACY L	1181 SABINE	\$1,197.17	\$1,197.16
			022-141-019	JENSEN HEATHER MICHELLE	1185 SABINE	\$1,197.17	\$1,197.16
			022-141-020	JAMES JEFFREY S	1189 SABINE	\$1,197.17	\$1,197.16
			022-141-021	FISHBACK ERIC J	1186 SABINE	\$1,197.17	\$1,197.16
			022-141-022	MOHAMMED SARDAR S & DILSHAD	1182 SABINE	\$1,197.17	\$1,197.16
			022-141-023	LONG KEITH A & DENISE R	1176 SABINE	\$1,197.17	\$1,197.16
			022-141-024	ROUNTREE KRYSTAL	1170 SABINE	\$1,197.17	\$1,197.16
			022-141-025	RUVALCABA RUDY	1164 SABINE	\$1,197.17	\$1,197.16
			022-141-026	HOOVER BYRON N	1158 SABINE	\$1,197.17	\$1,197.16
			022-142-001	GALLAGHER BENJAMIN S	1747 POWDER	\$1,197.17	\$1,197.16
			022-142-002	KILLIAN MARVIN LEE	1753 POWDER	\$1,197.17	\$1,197.16
			022-142-003	PETERSON LINDA & RAMIREZ GUILLERMC	1759 POWDER	\$1,197.17	\$1,197.16
			022-142-004	ARRIETA HELEN	1765 POWDER	\$1,197.17	\$1,197.16
			022-142-005	WREN AMANDA & MICHAEL	1771 POWDER	\$1,197.17	\$1,197.16
			022-142-006	ANGELL PHIL	1773 POWDER	\$1,197.17	\$1,197.16
			022-142-008	CLIFTON PERRY M & DANA	1782 POWDER	\$1,197.17	\$1,197.16
			022-142-009	BRANTLEY TRICIA	1778 POWDER	\$1,197.17	\$1,197.16
			022-142-013	CRUZ JUAN	1758 POWDER	\$1,197.17	\$1,197.16
			022-142-014	TORRECAMPO BENITO T & DVA	1752 POWDER	\$1,197.17	\$1,197.16
			022-142-020	HOVERMALE MATTHEW L	1716 POWDER	\$1,197.17	\$1,197.16
			022-142-021	SEDGWICK MARK & SHELLY	1710 POWDER	\$1,197.17	\$1,197.16
Total Tax Zone 7						62 Parcels	\$86,047.82
8	Rio del Oro Farms 2 L.L.C.						
		Rio Del Oro (Village 16)					
Total Tax Zone 8						0 Parcels	\$0.00
TOTAL - ALL ZONES						442 Parcels	\$412,974.90

"2006-1_11/12_levy"

Source: SWC & ParcelQuest (Yuba County DVD June 2011).