



PUBLIC FINANCE  
& MANAGEMENT  
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# Annual Tax Report

## **Community Facilities District No. 2006-2 (South County Area- Overlay District)**

### **Fiscal Year 2014-15**

Prepared for: Three Rivers Levee Improvement Authority  
Submission date: July 9, 2014

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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 \$25,000,000 for CFD 2006–2. The CFD 2006–2 bond proceeds would be used to reimburse the previously advanced costs of the Levee Improvement Program and Yuba County (County) Capital Facilities Fees funded through prior agreements entered into by certain landowners, the County, and TRLIA before the execution of the Second Agreement for Advanced Funding and Reimbursement of Costs for Levee Improvement (Second Funding Agreement). CFD 2006–1 proceeds would be used to fund ongoing costs of the Levee Improvement Program pursuant to the details outlined in the Second Funding Agreement. This report primarily focuses on the annual special tax levy for Fiscal Year (FY) 2014-15 that relates to CFD 2006–2.

CFD 2006–2 comprises approximately 269 acres in a portion of the County. In FY 2014-15, 124 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 \$103,778.80. All 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 these series of bonds are builder bonds, 100 percent of which were purchased by landowners in CFD 2006–2 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 either at redemption or at maturity of the bond solely to the extent payable by refunding bonds issued by CFD 2006–2. Refunding bonds are bonds expected to be issued by CFD 2006–2 solely to repay outstanding bonds, which include the above-referenced builder bonds. No refunding bonds have been issued by the CFDs as of the date of this report.

In each fiscal year that any bonds are outstanding, CFD 2006–2 must levy a special tax against taxable parcels in CFD 2006–2 to pay principal and interest on outstanding bonds and to pay other costs of CFD 2006–2, such as the costs of administration. Once the annual costs of CFD 2006–2 are identified, CFD 2006–2 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 2014-15, which is submitted to the Treasurer of the TRLIA for approval in support of the annual levy of the special tax. This is the seventh year in which special taxes will be levied. Pursuant to TRLIA Ordinance No. 3, 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 2006-2 in each fiscal year. This Annual Tax Report will identify the annual costs of CFD 2006-2, the parcels to be taxed, the maximum amount that can be levied against all taxable parcels, and the amount to be levied in FY 2014-15.

## Organization of the Report

This report consists of four sections including this introduction. **Section 2** describes annual costs of CFD 2006-2. **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 2014-15, the maximum amount of special tax that could be levied against any given parcel, and the amount of the FY 2014-15 special tax levy.

## 2. CALCULATION OF ANNUAL COSTS

### Annual Costs

Annual costs of CFD 2006-2 are those costs authorized by the formation documents. CFD 2006 2 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 financing of County capital impact fees or the financing of criminal justice, general government, law enforcement, library, park, social service, or traffic public facilities that such County capital impact fees would otherwise be used to fund.
- 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 2006-2 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 TRLIA, the County, and the bond trustee or fiscal agent related to CFD 2006-2 and any bonded indebtedness of CFD 2006-2.

- Reimbursement of costs related to the formation of CFD 2006-2 that were advanced by the TRLIA, the County, Reclamation District No. 784, or any other governmental agency or any landowner or developer in CFD 2006-2, as well as reimbursement of any costs advanced by TRLIA or any related entity or any landowner or developer in CFD 2006-2, for facilities, fees, or other purposes or costs of CFD 2006-2.

Pursuant to the Rate and Method of Apportionment and Method of Collection of the Special Tax (RMA) Section 9 A, 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, TRLIA Series B bonds (Bonds) were issued in April 2007. Bonds were issued for each of the five tax zones in CFD 2006-2, 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 levied, the corresponding maximum annual special tax, and the proposed levy for FY 2014-15.

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 \$103,778.80 from 124 Parcels. Therefore, annual costs are defined to be \$103,778.80, an amount including all administrative expenses. **Section 3** discusses the estimate of expenses for administration.

**Table 1**  
**TRLIA CFD 2006-2**  
**Summary of Fiscal Year 2014-15 Tax Levy by Tax Zone**

<b>Tax Zone</b>	<b>Builder/ Developer</b>	<b>Project</b>	<b>Number of Parcels</b>	<b>FY 2014-2015 Tax Levy</b>
<b>2</b>	<b>Lakemont Tributary L.L.C (Tax Code 82761)</b>			
	<b>Total Tax Zone 2</b>		17 Parcels	\$18,473.22
<b>3</b>	<b>Meritage Homes of California, Inc., a California corporation (Tax Code 82762)</b>			
		Draper Ranch North		
	<b>Total Tax Zone 3</b>		73 Parcels	\$40,752.98
<b>4</b>	<b>Plumas Lake Holdings, L.L.C. (Tax Code 82763)</b>			
		Rio Del Oro (Villages 6 & 8)		
	<b>Total Tax Zone 4</b>		0 Parcels	\$0.00
<b>5</b>	<b>Towne Development of Plumas Lake L.L.C. (Tax Code 82764)</b>			
		Rio Del Oro (Village 14)		
	<b>Total Tax Zone 5</b>		6 Parcels	\$13,997.88
<b>6</b>	<b>US Home Corporation, a Delaware corporation (Tax Code 82765)</b>			
		Rio Del Oro (Village 15)		
	<b>Total Tax Zone 6</b>		28 Parcels	\$30,554.72
	<b>TOTAL - ALL ZONES</b>		<b>124 Parcels</b>	<b>\$103,778.80</b>

Source: LWA & ParcelQuest (Yuba County DVD June 2014).

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### **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 residential use), ownership of which has been transferred to a homeowner. A parcel will be designated as an Occupied Parcel when either 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 the County records indicate that the parcel has transferred ownership to a homeowner. For a parcel to be classified as Occupied by certification for the fiscal year in which taxes will be levied, the certification from the builder/developer must be received by June 1 of the prior fiscal year.

The TRLIA received no occupancy certification forms from landowners for parcels in CFD 2006–2. All 124 parcels were determined to be Occupied Parcels based on records obtained from ParcelQuest (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 the CFD. **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 each fiscal year after the base year. The base year is the year in which the maximum annual special tax is assigned to taxable parcel. For all parcels the base year is 2007-2008, which results in an additional escalation of 2 percent, for a total of 7 years of escalation at 2 percent.

#### **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 recording of final maps. Since the formation of CFD 2006–2 on April 3, 2007, no additional final map parcels were created by the recording of final maps; therefore, no maximum annual special taxes need to be assigned to final map parcels.

### **4. ACCOUNTING FOR SPECIAL TAX REVENUE**

The terms related to how special tax revenue collected from property in CFD 2006–2 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 2006–2 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 improvement...The financing of County of Yuba capital impact fees...

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 2006–2, including the repayment of builder bonds, or to be used to reduce the amount of future capital calls.

According to the RMA for CFD 2006–2, 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 2006-2 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 their 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

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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.

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 2014-15.

Upon collection of special taxes and the reporting of the apportionment by *Tax Zone*<sup>2</sup> 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.

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<sup>2</sup> 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 2006-2**  
**Estimated 2014-15 Net Special Tax Revenue by Tax Zone**

<b>TaxZone</b>	<b>Original Builder/ Developer</b>	<b>Total FY 2014-15 Special Tax Levy</b>	<b>Share of Total CFD Tax Levy</b>	<b>Share of Administrative Expenses</b>	<b>Estimated Net CFD Revenue by Tax Zone [1]</b>
	<i>Reference Formula</i>	<i>Table 1 a</i>	<i>b = a / \$103,779</i>	<i>Table 3 c = \$5,711.60 * b</i>	<i>d = a - c</i>
2	Lakemont Tributary L.L.C	\$18,473.22	17.80%	\$1,016.70	\$17,456.52
3	Meritage Homes of California, Inc., a California corporation	\$40,752.98	39.27%	\$2,242.89	\$38,510.09
4	Plumas Lake Holdings, L.L.C.	\$0.00	0.00%	\$0.00	\$0.00
5	Towne Development of Plumas Lake L.L.C.	\$13,997.88	13.49%	\$770.39	\$13,227.49
6	US Home Corporation, a Delaware corporation	\$30,554.72	29.44%	\$1,681.62	\$28,873.10
<b>01</b>	<b>Total CFD Special Tax Revenue</b>	<b>\$103,778.80</b>	<b>100.00%</b>	<b>\$5,711.60</b>	<b>\$98,067.20</b>

Source: LWA

"accounting\_14/15"

[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 2006-2**  
**Estimated Administrative Expenses for Fiscal Year 2014-15**

Item	Amount
Preparation of Annual Tax Roll (LWA)	\$3,000.00
Special Fund Accounting	\$2,000.00
Treasurer/Fiscal Agent Expenses	\$500.00
Auditor Controller Expenses	\$211.60
<b>Total Administrative Expenses</b>	<b>\$5,711.60</b>
Source: LWA & Yuba County.	
<i>"admin_14/15"</i>	

# **Appendix A**

## Detailed List of Fiscal Year 2014-2015 Special Tax Levy

Table A-1  
 TRLIA CFD 2006-2  
 Detailed List of Fiscal Year 2014-15 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 14/15 Max. Special Tax	FY 14/15 Tax Levy
<b>2 Lakemont Tributary L.L.C (Tax Code 82761)</b>							
Feather Glen Phase 1 (Arboga)							
			014-811-002	CLEMENTS GEORGE V & RANDI B	1515 PHEASANT RUN	\$1,086.66	\$1,086.66
			014-811-003	GRAY MICHAEL & SHEILA	1521 PHEASANT RUN	\$1,086.66	\$1,086.66
			014-811-004	BROWN DICK & BEVERLEE	1527 PHEASANT RUN	\$1,086.66	\$1,086.66
			014-811-005	HILL MICHAEL A	1533 PHEASANT RUN	\$1,086.66	\$1,086.66
			014-811-006	WELLS CHRISTIAN E & ISHSAMINA M	1539 PHEASANT RUN	\$1,086.66	\$1,086.66
			014-821-005	KASSIS RIMA	3801 ARCANO	\$1,086.66	\$1,086.66
			014-821-006	FLYNN CHRIS J	3795 ARCANO	\$1,086.66	\$1,086.66
			014-821-007	SHORT DONNIE L	3789 ARCANO	\$1,086.66	\$1,086.66
			014-821-008	GARCIA JOSE LUIS	3783 ARCANO	\$1,086.66	\$1,086.66
			014-822-005	NICKSON BERNARD J	3786 PARTRIDGE	\$1,086.66	\$1,086.66
			014-822-006	CHRISTIANA TRUST	3790 PARTRIDGE	\$1,086.66	\$1,086.66
			014-822-007	GATLIN MARTIN & MOSUELA MELISSA	3794 PARTRIDGE	\$1,086.66	\$1,086.66
			014-823-001	MUNOZ CONSUELO	3793 PARTRIDGE	\$1,086.66	\$1,086.66
			014-823-002	PETERSEN DEVERAH	3789 PARTRIDGE	\$1,086.66	\$1,086.66
			014-823-003	CARRILLO NAU & MARIA	3785 PARTRIDGE	\$1,086.66	\$1,086.66
			014-823-004	HAWKINS SEAN L & TANYA L	3779 PARTRIDGE	\$1,086.66	\$1,086.66
			014-823-005	JONES RYAN S & GERHARDY-JONES KA	3775 PARTRIDGE	\$1,086.66	\$1,086.66
<b>Total Tax Zone 2</b>						<b>17 Parcels</b>	<b>\$18,473.22</b>
<b>3 Meritage Homes of California, Inc., a California corporation (Tax Code 82762)</b>							
Draper Ranch North							
			013-731-001	HOLT TIMOTHY J	1484 TARRANT	\$558.26	\$558.26
			013-731-002	CANALIN NIKITA AKONI VITHAYA & AL	1454 TARRANT	\$558.26	\$558.26
			013-731-003	DUDICH MICHAEL & ELSA	1460 TARRANT	\$558.26	\$558.26
			013-731-004	PALES JAROSLAV & KAREN K	1466 TARRANT	\$558.26	\$558.26
			013-731-005	GONZALEZ SERGIO NMN & JULIE	4162 PITTENGER	\$558.26	\$558.26
			013-731-006	HOLTZ DENNIS D JR	4168 PITTENGER	\$558.26	\$558.26
			013-731-007	FITZGERALD AARON & RONDA	4174 PITTENGER	\$558.26	\$558.26
			013-732-001	SILVA SHANNON & JOHN M	1450 TARRANT	\$558.26	\$558.26
			013-732-002	AIRO JOHN W & LISA A	1449 BEFORD	\$558.26	\$558.26
			013-732-003	YOU SAM S & KALUMPHAS	1441 BEFORD	\$558.26	\$558.26
			013-733-001	XIONG CHA	1448 BEFORD	\$558.26	\$558.26
			013-733-002	MANN DOROTHY Y	1452 BEFORD	\$558.26	\$558.26
			013-733-003	GIBSON MITCHELL F	1456 BEFORD	\$558.26	\$558.26
			013-733-004	JENNINGS KATIE A & CHARLES W	1460 BEFORD	\$558.26	\$558.26
			013-733-005	MCLEOD DARCY & SHARON JANIE	1464 BEFORD	\$558.26	\$558.26
			013-733-006	HILL MAX R & DENA L	1468 BEFORD	\$558.26	\$558.26
			013-733-007	STEELE JOSEPH III	1472 BEFORD	\$558.26	\$558.26
			013-733-008	QUINTERO JAVIER & ANA	1470 TARRANT	\$558.26	\$558.26
			013-733-009	STROBEL NICOLE & RYAN	1476 TARRANT	\$558.26	\$558.26
			013-733-010	KUKULKA PAUL & SHELLY	4130 MCALISTER	\$558.26	\$558.26
			013-733-011	SMITH GARY J	4124 MCALISTER	\$558.26	\$558.26
			013-733-012	YOUNG RICARDO	4118 MCALISTER	\$558.26	\$558.26
			013-733-013	LUCAS WARREN L & EVELYN K	4112 MCALISTER	\$558.26	\$558.26
			013-733-014	KING KAELYNN	4113 MCALISTER	\$558.26	\$558.26
			013-733-015	MORRIS CLIFTON	4119 MCALISTER	\$558.26	\$558.26
			013-733-016	HEWLETT DOUGLAS M & DESIREE	4125 MCALISTER	\$558.26	\$558.26
			013-733-017	JACOBO ALMA	4131 MCALISTER	\$558.26	\$558.26
			013-733-018	DICKSON RICHARD A & LACIE D	1482 TARRANT	\$558.26	\$558.26
			013-733-019	HOGG CARMEN	4155 PITTENGER	\$558.26	\$558.26
			013-733-020	GARCIA PEDRO A	4161 PITTENGER	\$558.26	\$558.26

**Table A-1**  
**TRLIA CFD 2006-2**  
**Detailed List of Fiscal Year 2014-15 Special Tax Levy**

<b>Tax Zone</b>	<b>Builder/ Dev.</b>	<b>Project</b>	<b>APN</b>	<b>Owner</b>	<b>Street Address</b>	<b>FY 14/15 Max. Special Tax</b>	<b>FY 14/15 Tax Levy</b>
			013-733-021	LOPEZ TALIA	4167 PITTENGER	\$558.26	\$558.26
			013-733-022	ESCALANTE JUANA R	4173 PITTENGER	\$558.26	\$558.26
			013-741-001	RUIZ ISRAEL & FATIMA	1461 ENGLISH	\$558.26	\$558.26
			013-741-002	OZBURN ERIC K & ADRIANA	1465 ENGLISH	\$558.26	\$558.26
			013-741-003	GUZMAN SERGIO & ALICIA	1469 ENGLISH	\$558.26	\$558.26
			013-741-004	MORGAN JONATHAN D & KOLBY L	1473 ENGLISH	\$558.26	\$558.26
			013-741-005	SYWYK NICK R & REED MARCY L	1477 ENGLISH	\$558.26	\$558.26
			013-742-001	GREVER VICTORIA A	1442 ENGLISH	\$558.26	\$558.26
			013-742-002	SAMUDIO TASHA N	1446 ENGLISH	\$558.26	\$558.26
			013-742-003	ACOSTA SERGIO	1450 ENGLISH	\$558.26	\$558.26
			013-742-004	KOSINSKI PETER	1454 ENGLISH	\$558.26	\$558.26
			013-742-005	DELOZIER MICHAEL & JEANETTE	1456 ENGLISH	\$558.26	\$558.26
			013-742-006	PHILLIPS JAMIE & KIMBERLY	1458 ENGLISH	\$558.26	\$558.26
			013-742-007	HAYES MICHAEL	1462 ENGLISH	\$558.26	\$558.26
			013-742-008	SUEL JACKIE WAYNE & MICHELE	1466 ENGLISH	\$558.26	\$558.26
			013-742-009	KENNEDY MARGIE P	1470 ENGLISH	\$558.26	\$558.26
			013-742-010	KLONCZ KENNETH & NICOLE	1474 ENGLISH	\$558.26	\$558.26
			013-742-011	GONZALEZ GERADO	1478 ENGLISH	\$558.26	\$558.26
			013-742-020	MITCHELL KENNETH ALLAN & JEAN RA	1425 DUNWOODY	\$558.26	\$558.26
			013-743-001	RUMBLE JUDY L	4107 MCALISTER	\$558.26	\$558.26
			013-743-002	FITTS ROBERT L & HELAINE M	4101 MCALISTER	\$558.26	\$558.26
			013-743-003	BROWN TRISHA M	4095 MCALISTER	\$558.26	\$558.26
			013-743-004	CRUZ ISMAEL & LYNETTE	4089 MCALISTER	\$558.26	\$558.26
			013-751-002	SANDERS TEAGAN & ASHLEY A	4028 HUSTON	\$558.26	\$558.26
			013-751-003	BANTA FRANCIS L & PATRICIA A	4024 HUSTON	\$558.26	\$558.26
			013-751-004	SCOTT WARREN W & BETTY N	4020 HUSTON	\$558.26	\$558.26
			013-751-005	WALKER DARNELL & HADIYAH	4016 HUSTON	\$558.26	\$558.26
			013-752-001	GONZALEZ LARRY	4057 HUSTON	\$558.26	\$558.26
			013-752-002	SORIANO PAUL J	4051 HUSTON	\$558.26	\$558.26
			013-752-003	KIM EUNYOUNG	4045 HUSTON	\$558.26	\$558.26
			013-752-004	IH2 PROPERTY WEST LP	4039 HUSTON	\$558.26	\$558.26
			013-752-005	MCCARTNEY GERALD	4033 HUSTON	\$558.26	\$558.26
			013-752-010	MCCARLEY DENNIS	4064 LARNER	\$558.26	\$558.26
			013-752-012	JOHNSON CRAIG F & DEBRA A	4055 LARNER	\$558.26	\$558.26
			013-752-016	EVANS TONI	4044 NORBY	\$558.26	\$558.26
			013-752-017	MEHLER RAYMOND J & VELDA D	4048 NORBY	\$558.26	\$558.26
			013-752-018	ALDEA JAMES & LO JEAN	4052 NORBY	\$558.26	\$558.26
			013-752-019	SHACKELFORD EDDIE	4056 NORBY	\$558.26	\$558.26
			013-752-024	KELLEY NATALIE C	4049 NORBY	\$558.26	\$558.26
			013-752-025	CONNER HALEY N	4045 NORBY	\$558.26	\$558.26
			013-752-026	THOMPSON JOHN W	4041 NORBY	\$558.26	\$558.26
			013-752-027	SHIRLEY JENNIFER L	4037 NORBY	\$558.26	\$558.26
			013-752-031	QUIROZ LISA K	4021 NORBY	\$558.26	\$558.26
<b>Total Tax Zone 3</b>						<b>73 Parcels</b>	<b>\$40,752.98</b>
<b>4</b>	<b>Plumas Lake Holdings, L.L.C. (Tax Code 82763)</b>						
	Rio Del Oro (Villages 6 & 8)						
<b>Total Tax Zone 4</b>						<b>0 Parcels</b>	<b>\$0.00</b>
<b>5</b>	<b>Towne Development of Plumas Lake L.L.C. (Tax Code 82764)</b>						
	Rio Del Oro (Village 14)						
			016-360-030	LAKE RICHARD M & TRACY L	2053 BIDWELL BAR	\$2,332.98	\$2,332.98
			016-380-007	FRANCO JENNIFER A	1928 LONG HORN TRAIL	\$2,332.98	\$2,332.98



Table A-1  
 TRLIA CFD 2006-2  
 Detailed List of Fiscal Year 2014-15 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 14/15 Max. Special Tax	FY 14/15 Tax Levy
			016-380-008	EDWARDS JAMES O & ESGUERRA LOIS	1922 LONG HORN TRAIL	\$2,332.98	\$2,332.98
			016-380-009	AUGSBURGER RICHARD SCOTT & KIMI	1410 SUNDANCE	\$2,332.98	\$2,332.98
			016-380-010	CORRAO DEREK RYAN & ASHLEY ANN	1408 SUNDANCE	\$2,332.98	\$2,332.98
			016-380-011	ARENS BRANDON K & VALERIE J	1406 SUNDANCE	\$2,332.98	\$2,332.98
<b>Total Tax Zone 5</b>						<b>6 Parcels</b>	<b>\$13,997.88</b>
<b>6 US Home Corporation, a Delaware corporation (Tax Code 82765)</b>							
Rio Del Oro (Village 15)							
			016-601-001	COX SETH & ANGELA	1912 LONG HORN TRAIL	\$1,091.25	\$1,091.24
			016-601-002	CURNEIL FRANK E & DVA	1908 LONG HORN TRAIL	\$1,091.25	\$1,091.24
			016-601-003	ELIZALDE MARTIN	1904 LONG HORN TRAIL	\$1,091.25	\$1,091.24
			016-605-001	HICKS ROBERT E & DEBORAH H	1392 SUNDANCE	\$1,091.25	\$1,091.24
			016-605-002	NORTHROP TED T & JENNIFER A	1390 SUNDANCE	\$1,091.25	\$1,091.24
			016-605-003	BALAS PAUL & JEANETTE M	1386 SUNDANCE	\$1,091.25	\$1,091.24
			016-605-004	JAYAWARDENE BERNARD & JENNIFER	1382 SUNDANCE	\$1,091.25	\$1,091.24
			016-605-005	LOPEZ JOHN R & CARROL E	1378 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-001	BROWN MARC D	1391 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-002	RYAZANTSEVA TATYANA ALEKSANDRC	1389 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-003	SMITH DOYLE G & DIANA L	1387 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-004	WILDMAN MARGO	1385 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-005	RANGE ANTHONY & DESRINE	1383 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-006	MIERZWA DAN M & STACI M	1381 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-007	ALEXANDER LASHAWN M & RAYMONI	1379 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-008	HUMPHREYS BARBARA	1377 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-009	PETERSEN GREG & OLGA	1375 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-010	STANLEY CLAIRE & MICHAEL	1373 SUNDANCE	\$1,091.25	\$1,091.24
			016-611-015	SHELBY DALLAS RAYMOND & MYRNA	1394 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-016	STEINHART BARRY N	1396 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-017	REED ERSKINE A & ELIZABETH	1398 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-018	SHELTON CHARLES & JILLIAN	1400 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-019	BECKER KEN & ASHLEY	1402 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-020	PROUTY RAYMOND L & JUDY C	1404 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-021	OKEEFE DONALD L	1406 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-022	RODRIGUEZ GERALDO & ZONDRA L	1408 HIGH NOON	\$1,091.25	\$1,091.24
			016-611-023	GILBERT BOBBIE T	1410 HIGH NOON	\$1,091.25	\$1,091.24
			016-612-002	WEITZEL GREGORY S & VIRGINIA LYNN	1389 HIGH NOON	\$1,091.25	\$1,091.24
<b>Total Tax Zone 6</b>						<b>28 Parcels</b>	<b>\$30,554.72</b>
<b>TOTAL - ALL ZONES</b>						<b>124 Parcels</b>	<b>\$103,778.80</b>

Source: LWA & ParcelQuest (Yuba County DVD June 2014).

"2006-2\_14/15\_levy"