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Public Finance Resolved

Annual Tax Report

For

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

Fiscal Year 2012-13

Prepared for:



Three Rivers Levee Improvement Authority

Prepared by:

Seth Wurzel Consulting, Inc.

June 18, 2012

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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) 2012-13 related to CFD 2006-1.

CFD 2006–1 comprises approximately 825 acres in a portion of the County. In FY 2012-13, 473 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 \$439,269.38. All of the parcels taxed 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 2012-13, 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 sixth 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 2012-13, the maximum amount of special tax that could be levied against any given parcel, and the amount of the FY 2012-13 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 2012–13.

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 \$439,269.20 from 473 Occupied Parcels. Therefore, the annual cost is defined as \$439,269.20, 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 2012-13 Tax Levy by Tax Zone

Tax Zone	Builder/ Developer	Project	Number of Parcels	FY 2012-13 Tax Levy
1	Cresleigh Homes Corporation, a California corporation (Tax Code 82753)	Creekside Plumas Ranch Woodside		
	Total Tax Zone 1		35 Parcels	\$34,482.72
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation (Tax Code 82754)	Rio Del Oro (Danna 70)		
	Total Tax Zone 2		0 Parcels	\$0.00
3	KB Home Northbay, Inc. (Tax Code 82755)	Hawes Ranch Plumas Lake Cobblestone		
	Total Tax Zone 3		247 Parcels	\$188,570.34
4	Lennar Renaissance, Inc. a California corporation (Tax Code 82756)	River Oaks East		
	Total Tax Zone 4		56 Parcels	\$49,462.56
5	Meritage Homes of California, Inc., a California corporation ((Tax Code 82757)	Draper Ranch North		
	Total Tax Zone 5		73 Parcels	\$78,985.20
6	Plumas Lake Holdings, L.L.C. (Tax Code 82758)	Rio Del Oro (Villages 6 & 8)		
	Total Tax Zone 6		0 Parcels	\$0.00
7	Plumas Lake Riverside Meadows, L.P. (Tax Code 82759)	Riverside Meadows		
	Total Tax Zone 7		62 Parcels	\$87,768.38
8	Rio del Oro Farms 2 L.L.C. (Tax Code 82760)	Rio del Oro Farms 2 L.L.C.		
	Total Tax Zone 8		0 Parcels	\$0.00
	TOTAL - ALL ZONES		473 Parcels	\$439,269.20

"Summary 12/13"

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 a Developer to a Homeowner as defined by the Special Tax Formula.

TRLIA received no occupancy certification forms from developers within the CFD. All 498 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 2010-11, 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 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 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 2012-13.

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 2012-13 Net Special Tax Revenue by Tax Zone

Tax Zone	Original Builder/ Developer	Total FY 2012-13 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 / \$439,269.20</i>	<i>c = \$8,849.80 * b</i>	<i>d = a - c</i>
1	Cresleigh Homes Corporation, a California corporation	\$34,482.72	7.9%	\$694.71	\$33,788.01
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation	\$0.00	0.0%	\$0.00	\$0.00
3	KB Home Northbay, Inc.	\$188,570.34	42.9%	\$3,799.06	\$184,771.28
4	Lennar Renaissance, Inc. a California corporation	\$49,462.56	11.3%	\$996.50	\$48,466.06
5	Meritage Homes of California, Inc., a California corporation	\$78,985.20	18.0%	\$1,591.29	\$77,393.91
6	Plumas Lake Holdings, L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
7	Plumas Lake Riverside Meadows, L.P.	\$87,768.38	20.0%	\$1,768.24	\$86,000.14
8	Rio del Oro Farms 2 L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
Total CFD Special Tax Revenue		\$439,269.20	100%	\$8,849.80	\$430,419.40

"accounting_12/13"

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 2002-13 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	\$249.80
Administrative Expenses	\$8,849.80

"Admin 12/13"

Source: SWC

Appendix A

Detailed List of Fiscal Year 2012-2013 Special Tax Levy

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
1	Cresleigh Homes Corporation, a California corporation (Tax Code 82753)						
	Creskaside Plumas Ranch						
			022-162-002	PHILLPOTT JAMES	1773 ROHNERT	\$1,201.24	\$1,201.24
			022-162-003	VACEK JOHN R & LIT LISA	1779 ROHNERT	\$1,201.24	\$1,201.24
			022-162-004	MACBETH GORDON ANDREW	1785 ROHNERT	\$1,201.24	\$1,201.24
			022-171-004	BULOCK CRISTAL L & WILLIAM E	1741 GLENHAVEN	\$1,201.24	\$1,201.24
			022-171-005	PEREDES FRANCISCO V & JANET J	1731 GLENHAVEN	\$1,201.24	\$1,201.24
			022-175-003	JESSEE JOHN E & LORELI E	1740 GLENHAVEN	\$1,201.24	\$1,201.24
			022-175-004	WOODS MAX & WILLIAMS ANN LEAL	1741 VENTANA	\$1,201.24	\$1,201.24
			022-175-005	ROPER BARRY W & ATTHINA L	1733 VENTANA	\$1,201.24	\$1,201.24
			022-175-006	CARTER ROBERT	1727 VENTANA	\$1,201.24	\$1,201.24
			022-176-001	HUNT THOMAS M JR & LINDA L	1726 VENTANA	\$1,201.24	\$1,201.24
			022-176-002	ONEY BRIAN A	1732 VENTANA	\$1,201.24	\$1,201.24
			022-176-003	MARTIN MARLAN E FAMILY LIMITED PAR	1740 VENTANA	\$1,201.24	\$1,201.24
	Woodside						
			022-071-026	WILSON STACY	1050 TIBURON	\$741.94	\$741.94
			022-071-027	DRUCKER KAREN J	1054 TIBURON	\$741.94	\$741.94
			022-071-028	SBARBARO DEAN J	1058 TIBURON	\$741.94	\$741.94
			022-072-001	HORTUM STEVEN A & HERRON BARBARA	1057 TIBURON	\$741.94	\$741.94
			022-072-002	DORCHAK ROBERT J & MEGAN J	1053 TIBURON	\$741.94	\$741.94
			022-072-007	PEDRAZA OMAR M	1035 TIBURON	\$741.94	\$741.94
			022-204-009	MOULDER PHILIP	1032 MONTEREY	\$918.60	\$918.60
			022-204-010	ADAIR STEVE & ALLYSON	1028 MONTEREY	\$918.60	\$918.60
			022-204-011	HAYES MICHAEL WILLIAM & DEANNA KRI	1022 MONTEREY	\$918.60	\$918.60
			022-204-012	BURKS BRYAN LAWRENCE	1018 MONTEREY	\$918.60	\$918.60
			022-212-002	BURTON KIMBERLY L	1010 MONTEREY	\$918.60	\$918.60
			022-212-003	CORONADO CHRISTINA M & MICHAEL W	1006 MONTEREY	\$918.60	\$918.60
			022-212-008	BARNES JAMES M & DEBIE L	986 MONTEREY	\$918.60	\$918.60
			022-212-022	ROBERTSON ROBERT C & CHRISTINE E	1804 SEA SIDE	\$918.60	\$918.60
			022-212-023	JONES TINA M	1810 SEA SIDE	\$918.60	\$918.60
			022-212-025	WATTS MARVAN T	1820 SEA SIDE	\$918.60	\$918.60
			022-212-026	JOHNSTON LISA A	1819 SEA SIDE	\$918.60	\$918.60
			022-212-027	SOTO ADRIAN & LISA A	1815 SEA SIDE	\$918.60	\$918.60
			022-212-028	BOERJAN GARY D	1811 SEA SIDE	\$918.60	\$918.60
			022-212-029	IVEY ORRIN RALPH & LESLIE JOYCE	1807 SEA SIDE	\$918.60	\$918.60
			022-212-030	ALBANO AARON	1801 SEA SIDE	\$918.60	\$918.60
			022-212-031	PUETT DARREN D & BRADSHAW COREY L	1795 SEA SIDE	\$918.60	\$918.60
			022-212-038	HARRIS MICHAEL A	1816 SEA SIDE	\$918.60	\$918.60
Total Tax Zone 1						35 Parcels	\$34,482.72
2	Dansk-Californisk Ejendomsselskab A.P.S., a Denmark corporation (Tax Code 82754)						
	Rio Del Oro (Danna 70)						
Total Tax Zone 2						0 Parcels	\$0.00
3	KB Home Northbay, Inc. (Tax Code 82755)						
	Hawes Ranch						
			014-631-001	LANIER CODY A	3940 SOPHIA	\$946.20	\$946.20
			014-631-002	BECK JEFFREY & NORA	3946 SOPHIA	\$946.20	\$946.20
			014-631-003	TAYLOR CHRISTOPHER J	3950 SOPHIA	\$946.20	\$946.20
			014-631-004	BLAZEK ANDREW A	3958 SOPHIA	\$946.20	\$946.20
			014-631-005	HARRIS DANIEL A	3964 SOPHIA	\$946.20	\$946.20
			014-631-006	MCINTOSH LEIGHTON PAUL II & CHRISTIN	3970 SOPHIA	\$946.20	\$946.20
			014-631-007	CRIVELLO CHRISTOPHER	3974 SOPHIA	\$946.20	\$946.20
			014-631-008	RODRIGUEZ CHRISTEN L & ADOLF	3980 SOPHIA	\$946.20	\$946.20
			014-631-009	LEWIS TIMOTHY D	3986 SOPHIA	\$946.20	\$946.20
			014-631-010	ADAMS DUNCAN	3990 SOPHIA	\$946.20	\$946.20
			014-631-011	KUROTOBI KENNETH T	1585 CHATEAU	\$946.20	\$946.20
			014-631-012	CORTEZ ESTHER & MICHAEL	1593 CHATEAU	\$946.20	\$946.20
			014-631-013	BEYER DAVID & MYRA	1601 CHATEAU	\$946.20	\$946.20
			014-631-014	SSO ENTERPRISE LP	1609 CHATEAU	\$946.20	\$946.20
			014-631-015	GIVENS BARBARA J	1617 CHATEAU	\$946.20	\$946.20
			014-631-016	HANSEN ERIC J & MARY J	1625 CHATEAU	\$946.20	\$946.20
			014-631-017	XIONG MOUA	1633 CHATEAU	\$946.20	\$946.20
			014-631-018	TRONCOSO DANIEL & BERTHA ALICIA	1641 CHATEAU	\$946.20	\$946.20
			014-631-019	COOK STEVE	1649 CHATEAU	\$946.20	\$946.20

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
			014-631-020	MCDERMOTT THOMAS J & DOROTHY A	1657 CHATEAU	\$946.20	\$946.20
			014-631-021	BURR DUSTIN & DORA PEREZ	1665 CHATEAU	\$946.20	\$946.20
			014-631-022	MAXWELL SHELLI L	1673 CHATEAU	\$946.20	\$946.20
			014-631-023	LORRAINE MARTINEZ V	1681 CHATEAU	\$946.20	\$946.20
			014-632-001	DAVIS VERNON L JR & SELINA	1592 CHATEAU	\$946.20	\$946.20
			014-632-002	FOUST DOLORES R	1600 CHATEAU	\$946.20	\$946.20
			014-632-003	XIONG CHALERN	1608 CHATEAU	\$946.20	\$946.20
			014-632-004	PALMER CRYSTAL L	1616 CHATEAU	\$946.20	\$946.20
			014-632-005	SILVA JOSHUA ALBERT	1624 CHATEAU	\$946.20	\$946.20
			014-632-006	FERRELL CHRISTOPHER	1632 CHATEAU	\$946.20	\$946.20
			014-632-007	MCLAURIN VELVA E	1640 CHATEAU	\$946.20	\$946.20
			014-632-008	MUNOZ ELENA	1648 CHATEAU	\$946.20	\$946.20
			014-632-009	SMITH ALBERT L JR	1656 CHATEAU	\$946.20	\$946.20
			014-632-010	JONES PAUL E & JUANITA	1664 CHATEAU	\$946.20	\$946.20
			014-632-011	PETRUESCU ADRIAN	1672 CHATEAU	\$946.20	\$946.20
			014-632-012	BANK OF AMERICA N A	1680 CHATEAU	\$946.20	\$946.20
			014-632-013	LEE HENRY E JR & MISTY D	1677 BROOKGLEN	\$946.20	\$946.20
			014-632-014	HUBBARD VERNON GEORGE II & JENNIFE	1669 BROOKGLEN	\$946.20	\$946.20
			014-632-015	CHACON ANTONIO	1661 BROOKGLEN	\$946.20	\$946.20
			014-632-016	DOSS JAMES & KAREN JANE	1653 BROOKGLEN	\$946.20	\$946.20
			014-632-017	KOEL STEVE	1645 BROOKGLEN	\$946.20	\$946.20
			014-632-018	MUNOZ JESSE & DEBORAH C	1637 BROOKGLEN	\$946.20	\$946.20
			014-632-019	TALLEY BARRY W & LINDA A	1629 BROOKGLEN	\$946.20	\$946.20
			014-632-020	DELANEY JAMES D	1621 BROOKGLEN	\$946.20	\$946.20
			014-632-021	JOHNSON RYAN S & JENNIFER	1613 BROOKGLEN	\$946.20	\$946.20
			014-632-022	MORRIS COREY	1605 BROOKGLEN	\$946.20	\$946.20
			014-632-023	FOSS JOHN JR & SUZANNA	1597 BROOKGLEN	\$946.20	\$946.20
			014-632-024	KHAN MOHAMMAND	1589 BROOKGLEN	\$946.20	\$946.20
			014-633-001	YANG CHARLES C & CHENG JAMME	1588 BROOKGLEN	\$946.20	\$946.20
			014-633-002	CRUMLEY RICHARD & ANDREA H	1596 BROOKGLEN	\$946.20	\$946.20
			014-633-003	FLORES MARY LU	1604 BROOKGLEN	\$946.20	\$946.20
			014-633-004	RICO TIMOTHY D & SJAN M	1612 BROOKGLEN	\$946.20	\$946.20
			014-633-005	LEDBETTER LORI L & JOHN	1620 BROOKGLEN	\$946.20	\$946.20
			014-633-006	SESSION MICHAEL	1628 BROOKGLEN	\$946.20	\$946.20
			014-633-022	ZHAO XIU FENG & CHENG TAK KUI	1615 VALLEY MEADOWS	\$946.20	\$946.20
			014-633-023	GEDDIS DEIDRA F & DAMIEN A	1607 VALLEY MEADOWS	\$946.20	\$946.20
			014-633-024	RIZO JOHN	1599 VALLEY MEADOWS	\$946.20	\$946.20
			014-633-025	RALLS JAMES	1591 VALLEY MEADOWS	\$946.20	\$946.20
			014-633-026	RAMIREZ LAUNA BLOCK & JUAN M	1583 VALLEY MEADOWS	\$946.20	\$946.20
			014-634-001	DEGN STEVEN	3935 SOPHIA	\$946.20	\$946.20
			014-634-002	LEVITT BRYAN	1586 VALLEY MEADOWS	\$946.20	\$946.20
			014-634-003	SCHUETTE BRIANA & BRANDON	1594 VALLEY MEADOWS	\$946.20	\$946.20
			014-634-004	MCCAULEY SAMUEL & ERICA	1602 VALLEY MEADOWS	\$946.20	\$946.20
			014-634-005	SHIDELER VALERIE	1610 VALLEY MEADOWS	\$946.20	\$946.20
			014-641-001	JOHNSTON STEPHEN	3936 EUGENE	\$946.20	\$946.20
			014-641-002	HORIUCHI NORMA	1527 MAPLEHURST	\$946.20	\$946.20
			014-641-003	TAKETA GARY T & DEBBIE T	1535 MAPLEHURST	\$946.20	\$946.20
			014-641-004	ORELLANA HECTOR	1543 MAPLEHURST	\$946.20	\$946.20
			014-641-005	KAWAS LETICIA	1551 MAPLEHURST	\$946.20	\$946.20
			014-641-006	THOMPSON TIMOTHY C & ANDREA M	1559 MAPLEHURST	\$946.20	\$946.20
			014-641-007	DITTO DOUGLAS G & DIANA E	3930 SOPHIA	\$946.20	\$946.20
			014-641-008	ALBRECHT BRANDON & REGINA	3934 SOPHIA	\$946.20	\$946.20
			014-642-001	WRIGHT DOUGLAS & JENNY	1573 MAPLEHURST	\$946.20	\$946.20
			014-642-002	JARVIS RONALD L II	1581 MAPLEHURST	\$946.20	\$946.20
			014-642-003	TORRES SALVADOR & MARIA T	1589 MAPLEHURST	\$946.20	\$946.20
			014-642-004	VEGA DENNIS & LINDA	1597 MAPLEHURST	\$946.20	\$946.20
			014-642-005	SIEMORE ISAAC P	1605 MAPLEHURST	\$946.20	\$946.20
			014-642-006	SCHMIDT CHRISTOPHER D & DIANA	1613 MAPLEHURST	\$946.20	\$946.20
			014-643-001	MILLNER BREANNA & MAX	3924 EUGENE	\$946.20	\$946.20
			014-644-001	WAGNER BRADLEY C	1526 MAPLEHURST	\$946.20	\$946.20
			014-644-002	BURAWA EUGENE & KAREN	1532 MAPLEHURST	\$946.20	\$946.20
			014-644-003	VANDER MAATEN JAMES ROBERT & SHA	1538 MAPLEHURST	\$946.20	\$946.20
			014-644-004	CHOWNYK CHRISTOPHER D	1546 MAPLEHURST	\$946.20	\$946.20
			014-644-005	PIERCE KENNETH	1554 MAPLEHURST	\$946.20	\$946.20
			014-644-006	BIRKHZOLZ ANDY ROBERT	1562 MAPLEHURST	\$946.20	\$946.20

Table A-1
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Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
		Plumas Lake Cobblestone					
			016-490-002	MOSBY DANIEL JAMES & DVA	1754 OXFORD	\$876.64	\$876.64
			016-490-003	LU SOCORRO M & ANTONIO D	1748 OXFORD	\$876.64	\$876.64
			016-490-004	HAMMERHEAD PROPERTIES	1742 OXFORD	\$876.64	\$876.64
			016-490-010	SWAFFORD EDWARD & JULIE	1707 GUILDFORD	\$876.64	\$876.64
			016-490-011	ANDERSON DAVID	1713 GUILDFORD	\$876.64	\$876.64
			016-490-012	PARNOW STEPHAN & JOSCELYN N	1719 GUILDFORD	\$876.64	\$876.64
			016-490-014	JONES DENNIS	1731 GUILDFORD	\$876.64	\$876.64
			016-490-015	PEREZ HECTOR A & RESUS CORINNE N	1743 OXFORD	\$876.64	\$876.64
			016-490-016	HARRIS DONAVAN BRYON & JENNIFER AI	1749 OXFORD	\$876.64	\$876.64
			016-490-017	WHEELER STEVEN G	1755 OXFORD	\$876.64	\$876.64
			016-490-019	SIX CHARLES B & KELLY A	1252 PADDINGTON	\$876.64	\$876.64
			016-490-024	TALMADGE ROBERT L & IMELDA B	1719 RAINHAM	\$876.64	\$876.64
			016-490-025	MARTINEZ MICHAEL A & BLINN-MARTINE	1725 RAINHAM	\$876.64	\$876.64
			016-490-026	GARRISON ROBERT JR & CHERIE	1731 RAINHAM	\$876.64	\$876.64
			016-490-027	DOHERTY COLIN STEVEN & CYNTHIA C	1277 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-028	DARLING POPPEA	1283 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-029	OAKLEY APRIL & DAVID	1287 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-030	EUGENE ANDRE M	1293 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-031	STEELE CHRISTOPHER M	1297 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-032	NUNO VICTOR	1301 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-033	FEDERAL NATIONAL MORTGAGE ASSOCI/	1307 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-034	KING ALICIA	1311 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-035	SAMUEL PROPERTIES LLC	1315 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-036	PRADO RIGO R & KATIE C	1321 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-037	GLENN BELINDA A	1325 LEIGHTON GROVE	\$500.15	\$500.14
			016-490-044	PORRAS RUBEN	1733 CROFT	\$876.64	\$876.64
			016-490-045	SANCHEZ SERGIO VILLALPANDO JR & YOL	1727 CROFT	\$876.64	\$876.64
			016-490-046	KOEHN ALLEN	1721 CROFT	\$876.64	\$876.64
			016-490-047	OLIVER ELOIS J & LUTHER M	1715 CROFT	\$876.64	\$876.64
			016-490-048	SUNITSCH TRACIE	1722 CROFT	\$876.64	\$876.64
			016-490-049	MCLAUGHLIN DAWN J & KEVIN	1728 CROFT	\$876.64	\$876.64
			016-490-050	KNECHT KENNETH & JENIFER B	1734 CROFT	\$876.64	\$876.64
			016-500-003	BANK OF AMERICA N A	1698 RAINHAM	\$876.64	\$876.64
			016-500-004	ANDREWS CYNTHIA	1701 RAINHAM	\$876.64	\$876.64
			016-500-005	SHERIDAN THOMAS B & MELISSA	1707 RAINHAM	\$876.64	\$876.64
			016-500-006	BUSKIRK DENNIS & ADEY JENNY	1713 RAINHAM	\$876.64	\$876.64
			016-500-010	MEDFORD MARSHA A	1683 CHURCHILL	\$876.64	\$876.64
			016-500-011	MACIAS VICTOR	1677 CHURCHILL	\$876.64	\$876.64
			016-500-012	ANDERSON NATHAN LEE & MARINDA	1667 GUILDFORD	\$876.64	\$876.64
			016-500-013	MCKEE ERNIE	1675 GUILDFORD	\$876.64	\$876.64
			016-500-014	DKR MORTGAGE ASSET TRUST II	1683 GUILDFORD	\$876.64	\$876.64
			016-500-015	STRIEFEL DAVID & LIDAN	1691 GUILDFORD	\$876.64	\$876.64
			016-500-016	BUHACOFF JONATHAN	1699 GUILDFORD	\$876.64	\$876.64
			016-500-025	LITZ KEITH	1654 GUILDFORD	\$876.64	\$876.64
			016-500-026	RODRIGUEZ JOSE G & ROCIO	1273 KENSINGTON	\$500.15	\$500.14
			016-500-027	STARR LORETTA	1269 KENSINGTON	\$500.15	\$500.14
			016-500-028	LANG GREGORY M	1265 KENSINGTON	\$500.15	\$500.14
			016-500-029	MOON STEVEN A	1261 KENSINGTON	\$500.15	\$500.14
			016-500-030	SMITH SONYA M & ROBERT	1257 KENSINGTON	\$500.15	\$500.14
			016-500-031	EGGERT RICHARD & JENNIFER D	1251 KENSINGTON	\$500.15	\$500.14
			016-500-032	BUMPUS JAMES J & KINCAIDE AMY A	1247 KENSINGTON	\$500.15	\$500.14
			016-500-033	COMSTOCK CHRISTINE CONNOR & EUGE	1243 KENSINGTON	\$500.15	\$500.14
			016-500-034	SANDGREN BRIAN	1239 KENSINGTON	\$500.15	\$500.14
			016-500-035	LEIH WILLIS	1223 KENSINGTON	\$500.15	\$500.14
			016-500-036	SINKEY NANCY A	1232 KENSINGTON	\$500.15	\$500.14
			016-500-037	DUNCAN JAMES & KAREN	1238 KENSINGTON	\$500.15	\$500.14
			016-500-038	POTTER RICHARD & TERI	1242 KENSINGTON	\$500.15	\$500.14
			016-500-039	HOOTEN JANICE M	1246 KENSINGTON	\$500.15	\$500.14
			016-500-040	GAVIN MATTHEW & MELYNDA	1250 KENSINGTON	\$500.15	\$500.14
			016-500-041	HARRISON BENJAMIN J	1254 KENSINGTON	\$500.15	\$500.14
			016-500-042	LYNCH THOMAS W II & THERESA A	1258 KENSINGTON	\$500.15	\$500.14
			016-500-043	BROSS JAMES	1262 KENSINGTON	\$500.15	\$500.14
			016-500-044	PEREZ JOSEPH & TROPILA ALEXANDREA T	1268 KENSINGTON	\$500.15	\$500.14
			016-500-045	GRAGG JAMES R & SUSAN L	1272 KENSINGTON	\$500.15	\$500.14

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Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
			016-510-011	DOLEY KINISHA & GRIFFIN VERNELL	1329 KENSINGTON	\$876.64	\$876.64
			016-510-012	MORRISON ANDERS R & LAURA	1643 BELVEDERE	\$1,150.45	\$1,150.44
			016-510-013	CAMACHO HECTOR J	1651 BELVEDERE	\$1,150.45	\$1,150.44
			016-510-014	LARRICQ DAVID I & CAMACHO ALEXIS S	1350 TURNBRIDGE	\$1,150.45	\$1,150.44
			016-510-015	FIELD ERIC RANDALL & JODI R	1356 TURNBRIDGE	\$1,150.45	\$1,150.44
			016-550-028	JOHNSON LAREISHA MELAI	1674 STEPNEY	\$500.15	\$500.14
			016-550-029	HERRERA ANTHONY & RODRIGUEZ-HERR	1668 STEPNEY	\$500.15	\$500.14
			016-550-030	ALCANTARA EDILBERTO	1662 STEPNEY	\$500.15	\$500.14
			016-550-031	OSIT JUBY R & JOSE ROLANDO G	1656 STEPNEY	\$500.15	\$500.14
			016-550-032	JONES PHILLIP	1650 STEPNEY	\$500.15	\$500.14
			016-550-033	SIERRA ASSET SERVICING LLC	1644 STEPNEY	\$500.15	\$500.14
			016-550-034	ROE MARIANNE	1638 STEPNEY	\$500.15	\$500.14
			016-550-035	TUTTLE JEFF	1632 STEPNEY	\$500.15	\$500.14
			016-550-036	FEDERAL NATIONAL MORTGAGE ASSOCI/	1631 STEPNEY	\$500.15	\$500.14
			016-621-004	CARDER JULIE S	1575 MINORIES	\$878.68	\$878.68
			016-621-007	REDFEARN-BARKER SANDRA L & BARKER	1569 MINORIES	\$878.68	\$878.68
			016-621-008	DENZER DONNA M	1567 MINORIES	\$878.68	\$878.68
			016-621-009	ROA HECTOR	1565 NYE	\$878.68	\$878.68
			016-621-010	WELDON VICKI & SHAFER ROLIN E	1563 NYE	\$878.68	\$878.68
			016-621-011	JIMENEZ ERNESTO	1561 NYE	\$878.68	\$878.68
			016-621-012	HOOVEN OLIVE S	1559 NYE	\$878.68	\$878.68
			016-621-013	POLLARD JEREMY	1557 NYE	\$878.68	\$878.68
			016-621-014	COLE JOHN P & LU HONG JUN	1555 MINORIES	\$878.68	\$878.68
			016-621-015	RAPADA CRYSTAL	1553 MINORIES	\$878.68	\$878.68
			016-621-016	HARRIS DENNIS E & KRISTI J	1551 MINORIES	\$878.68	\$878.68
			016-622-001	BECKER KEN & ASHLEY	1580 MINORIES	\$663.26	\$663.26
			016-622-002	LESTARDO JOSEPH M	1578 MINORIES	\$663.26	\$663.26
			016-622-003	REIMSCHUSSEL PAUL & LARAE	1576 MINORIES	\$663.26	\$663.26
			016-622-004	BELL GREG & KRISTINA	1574 MINORIES	\$663.26	\$663.26
			016-622-005	LOPEZ MARIA GUADALUPE	1572 MINORIES	\$663.26	\$663.26
			016-622-006	HAAS JAMESON & JENNIFER	1570 MINORIES	\$663.26	\$663.26
			016-622-007	MESA ALICE IRIS	1568 MINORIES	\$663.26	\$663.26
			016-622-008	ROSS NATHAN & JACQUELINE	1564 MINORIES	\$663.26	\$663.26
			016-622-009	BAYONETA DAVID N & SYLVANNAH S	1560 MINORIES	\$663.26	\$663.26
			016-622-010	ARDELEAN LIGIA	1556 MINORIES	\$663.26	\$663.26
			016-622-015	GABANY LINDSEY ANNE	1546 MINORIES	\$663.26	\$663.26
			016-623-001	PERRY CAROLYN	1547 MINORIES	\$663.26	\$663.26
			016-641-001	GIBBS SHANE & OLIVIA	1474 GARNET	\$480.73	\$480.72
			016-641-002	KRELLWITZ JUSTIN J	1478 GARNET	\$480.73	\$480.72
			016-641-003	SALGADO CHARLOTTE K	1482 GARNET	\$480.73	\$480.72
			016-641-004	YUUMANS RICHARD HARRISON	1486 GARNET	\$480.73	\$480.72
			016-641-005	KOPLECK HELMUT	1490 GARNET	\$480.73	\$480.72
			016-641-006	STEWART JOE T III & SARA I	1494 GARNET	\$480.73	\$480.72
			016-641-007	ALLIS LORI	1500 GARNET	\$480.73	\$480.72
			016-641-008	LOPEZ JULIANA & LEE RAYMOND R	1506 GARNET	\$480.73	\$480.72
			016-641-009	ONEIL SEAN M	1512 GARNET	\$480.73	\$480.72
			016-641-012	KITAW MEKONNEN	1530 GARNET	\$480.73	\$480.72
			016-641-015	TABLIT MICHAEL	1548 GARNET	\$878.68	\$878.68
			016-641-018	GONZALEZ CERISSA	1566 GARNET	\$878.68	\$878.68
			016-642-001	RANER CHARLES Z	1729 TUDOR	\$663.26	\$663.26
			016-642-002	GARDNER RON	1493 GARNET	\$480.73	\$480.72
			016-642-003	VAN ROO RICHARD A & LORI I	1499 GARNET	\$480.73	\$480.72
			016-642-004	WETZEL GERALD & SHIRLEY	1505 GARNET	\$480.73	\$480.72
			016-642-005	GASSY JAMES IV	1511 GARNET	\$480.73	\$480.72
			016-642-006	BAH EDDAH & YERO	1517 GARNET	\$480.73	\$480.72
			016-642-007	RODRIGUEZ ANTONIO	1523 GARNET	\$480.73	\$480.72
			016-642-008	BELMONTE ANDREA	1529 GARNET	\$480.73	\$480.72
			016-642-009	POOLE CELESTE	1535 GARNET	\$480.73	\$480.72
			016-642-010	SCISINGER CALEB	1541 GARNET	\$878.68	\$878.68
			016-642-011	MOERTLE RONNA & GARY R	1547 GARNET	\$878.68	\$878.68
			016-642-012	DENHART MARK & KELLY	1553 GARNET	\$878.68	\$878.68
			016-642-013	MAYFIELD BRANDON	1559 GARNET	\$878.68	\$878.68
			016-642-014	LOVATO STEVE	1565 GARNET	\$878.68	\$878.68
			016-651-001	KNAUFF ERICA SANDRA	1470 GARNET	\$480.73	\$480.72
			016-651-002	GAGNER THOMAS & KIM	1466 GARNET	\$480.73	\$480.72

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Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
			016-651-003	PINDER FRANCISCO A	1452 CLARIDGE	\$480.73	\$480.72
			016-651-004	LOTZ MATTHEW J & AUBRI L	1446 CLARIDGE	\$480.73	\$480.72
			016-651-005	WIYNINGER KASANDRA	1440 CLARIDGE	\$480.73	\$480.72
			016-651-006	HESEMAN DEBRA	1436 CLARIDGE	\$480.73	\$480.72
			016-651-007	EATON BRANDON MICHAEL	1432 CLARIDGE	\$480.73	\$480.72
			016-651-010	MORRIS MATTHEW S & JACQUELYN H	1420 CLARIDGE	\$480.73	\$480.72
			016-651-011	SWIFT KIMBERLY	1416 CLARIDGE	\$480.73	\$480.72
			016-651-012	SAEPHANH FAHM	1419 CLARIDGE	\$480.73	\$480.72
			016-651-013	CRAIGHEAD BRIAN	1423 CLARIDGE	\$480.73	\$480.72
			016-651-014	VERA JORGE	1427 CLARIDGE	\$480.73	\$480.72
			016-651-015	KOCK ELVIN REYES & REYES MAGDA T	1431 CLARIDGE	\$480.73	\$480.72
			016-651-016	BRAN ERICK T JR	1437 CLARIDGE	\$480.73	\$480.72
			016-651-017	PASQUALE MARIA S & ANGELO B	1443 CLARIDGE	\$480.73	\$480.72
			016-651-018	COX DARA L & GERVACIO FRANCISCO M	1449 CLARIDGE	\$480.73	\$480.72
			016-651-019	WOOD GINA	1456 GARNET	\$480.73	\$480.72
			016-651-020	CARROLL DANIEL J	1450 GARNET	\$480.73	\$480.72
			016-651-021	MEIER MELISSA	1434 MINORIES	\$480.73	\$480.72
			016-651-022	HAZELTON CHERYL E & DAVID	1430 MINORIES	\$480.73	\$480.72
			016-651-023	RODARTE CAROL	1428 MINORIES	\$480.73	\$480.72
			016-651-024	CRUZ JASON H	1424 MINORIES	\$480.73	\$480.72
			016-652-001	KNOX KAROLINA	1444 MINORIES	\$878.68	\$878.68
			016-652-002	BUESCHER MATTHEW J & SARAH	1440 MINORIES	\$878.68	\$878.68
			016-652-003	KEMBLE WADE & RAQUENIO NICOLE	1455 GARNET	\$663.26	\$663.26
			016-652-004	BUCHANAN JOHN T & KELLY D	1459 GARNET	\$663.26	\$663.26
			016-652-005	CARR ERIK & EMILY	1463 GARNET	\$663.26	\$663.26
			016-652-006	ALBRIGHT DERIC & KIRSTEN	1467 GARNET	\$663.26	\$663.26
			016-652-007	FISHER STEPHANIE	1471 GARNET	\$663.26	\$663.26
			016-652-008	CAMACHO DANIEL	1475 GARNET	\$663.26	\$663.26
			016-653-001	GRIFFIN CHARLES W JR	1425 MINORIES	\$878.68	\$878.68
			016-653-002	MAVRON CHRISTOPHER A & ELSIE P	1429 MINORIES	\$878.68	\$878.68
			016-653-003	ALLEN TERRY J & HUGHS JENELL J	1433 MINORIES	\$878.68	\$878.68
			016-653-004	VAUGHN DALE E & SANDRA L	1437 MINORIES	\$878.68	\$878.68
			016-653-005	HOLMQUIST DONALD & UNIQUE GILLIAM	1441 MINORIES	\$878.68	\$878.68
			016-653-006	DUL LENG	1445 MINORIES	\$878.68	\$878.68
Total Tax Zone 3						247 Parcels	\$188,570.34
4	Lennar Renaissance, Inc. a California corporation (Tax Code 82756)						
	River Oaks East						
			022-221-007	IRVING DONALD W & HOLMES-IRVING F	2032 EARHART	\$883.26	\$883.26
			022-221-008	LONG JOHNNY S & CAROL M	2024 ABELIA	\$883.26	\$883.26
			022-221-009	CARPENTER JAMES D & KATHLEEN A	2016 ABELIA	\$883.26	\$883.26
			022-221-010	COLEMAN GARY R	2008 ABELIA	\$883.26	\$883.26
			022-221-012	FRANTOM DENNIS J & KATHRYN M	2007 ABELIA	\$883.26	\$883.26
			022-221-013	URABE GENE A & EIKO	2015 ABELIA	\$883.26	\$883.26
			022-221-014	LUOMA CHRISTOPHER A & SHANNON M	2023 ABELIA	\$883.26	\$883.26
			022-221-015	BELL ANDREW E JR & CHRISTY L	2022 LOTHLAND	\$883.26	\$883.26
			022-221-016	ESCARENO ISIDRO S	2014 LOTHLAND	\$883.26	\$883.26
			022-221-017	HUGHES NICKOLE DAWN	2006 LOTHLAND	\$883.26	\$883.26
			022-221-018	FEDERAL HOME LOAN MORTGAGE CORP	2005 LOTHLAND	\$883.26	\$883.26
			022-221-019	VANG THAO P & LEE PANG	2013 LOTHLAND	\$883.26	\$883.26
			022-221-020	MORGAN GARY & BRANDALEN P	882 CALABRESE	\$883.26	\$883.26
			022-221-021	BAUBACH GREG	890 CALABRESE	\$883.26	\$883.26
			022-221-022	RODRIGUEZ EILEEN M & GILBERTO	898 CALABRESE	\$883.26	\$883.26
			022-221-023	WILLIAMS THOMAS E SR & DVA	906 CALABRESE	\$883.26	\$883.26
			022-221-024	ROUSE DANIEL	914 CALABRESE	\$883.26	\$883.26
			022-221-025	LEWERENZ DANIEL	939 CAVANAUGH	\$883.26	\$883.26
			022-221-026	MACIAS LAURA M & GREG A	927 CAVANAUGH	\$883.26	\$883.26
			022-221-027	MORALES GILBERT ALFRED & TERESA A	915 CAVANAUGH	\$883.26	\$883.26
			022-221-028	WILSON KERI K	914 CAVANAUGH	\$883.26	\$883.26
			022-221-029	COELHO ERIC S & SALAZAR VALERIE D	922 CAVANAUGH	\$883.26	\$883.26
			022-221-030	WHEELER GERALD D & JOSEPHINE B	930 CAVANAUGH	\$883.26	\$883.26
			022-221-031	VAN ASSEN JOHN L & EILEEN M	938 CAVANAUGH	\$883.26	\$883.26
			022-222-001	ALEXIS THEODORE P III	2035 EARHART	\$883.26	\$883.26
			022-222-003	YANCEY PATRICK A & LOREICE L	2051 EARHART	\$883.26	\$883.26
			022-222-004	CAMERON CHARLES GEOFFREY & NGUYE	2059 EARHART	\$883.26	\$883.26

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy
			013-741-001	RUIZ ISRAEL & FATIMA	1461 ENGLISH	\$1,128.37	\$1,128.36
			013-741-002	OZBURN ERIC K & ADRIANA	1465 ENGLISH	\$1,128.37	\$1,128.36
			013-741-003	GUZMAN SERGIO & ALICIA	1469 ENGLISH	\$1,128.37	\$1,128.36
			013-741-004	JACKSON LESLIE & JAMES	1473 ENGLISH	\$1,128.37	\$1,128.36
			013-741-005	SYWYK NICK R & REED MARCY L	1477 ENGLISH	\$1,128.37	\$1,128.36
			013-742-001	GREVER VICTORIA A	1442 ENGLISH	\$1,128.37	\$1,128.36
			013-742-002	PURVIS GLENDA & DAVIS RICHARD	1446 ENGLISH	\$1,128.37	\$1,128.36
			013-742-003	ACOSTA SERGIO	1450 ENGLISH	\$1,128.37	\$1,128.36
			013-742-004	KOSINSKI PETER	1454 ENGLISH	\$1,128.37	\$1,128.36
			013-742-005	DELOZIER MICHAEL & JEANETTE	1456 ENGLISH	\$1,128.37	\$1,128.36
			013-742-006	PHILLIPS JAMIE & KIMBERLY	1458 ENGLISH	\$1,128.37	\$1,128.36
			013-742-007	GOODNIGHT MARTIN DEAN	1462 ENGLISH	\$1,128.37	\$1,128.36
			013-742-008	MCCARTHY PATRICK	1466 ENGLISH	\$1,128.37	\$1,128.36
			013-742-009	KENNEDY MARGIE P	1470 ENGLISH	\$1,128.37	\$1,128.36
			013-742-010	MANN EVELYN J	1474 ENGLISH	\$1,128.37	\$1,128.36
			013-742-011	NAASKO ARISA S & AARON L	1478 ENGLISH	\$1,128.37	\$1,128.36
			013-742-020	MITCHELL KENNETH ALLAN	1425 DUNWOODY	\$1,128.37	\$1,128.36
			013-743-001	RUMBLE JUDY L	4107 MCALISTER	\$1,128.37	\$1,128.36
			013-743-002	FITTS ROBERT L & HELAINE M	4101 MCALISTER	\$1,128.37	\$1,128.36
			013-743-003	STINNETT JAMES L	4095 MCALISTER	\$1,128.37	\$1,128.36
			013-743-004	CRUZ ISMAEL & LYNETTE	4089 MCALISTER	\$1,128.37	\$1,128.36
			013-751-002	HORN BRIAN	4028 HUSTON	\$1,128.37	\$1,128.36
			013-751-003	BANTA FRANCIS L & PATRICIA A	4024 HUSTON	\$1,128.37	\$1,128.36
			013-751-004	SCOTT WARREN W & BETTY N	4020 HUSTON	\$1,128.37	\$1,128.36
			013-751-005	WALKER DARNELL	4016 HUSTON	\$1,128.37	\$1,128.36
			013-752-001	GONZALEZ LARRY	4057 HUSTON	\$1,128.37	\$1,128.36
			013-752-002	SORIANO PAUL J	4051 HUSTON	\$1,128.37	\$1,128.36
			013-752-003	KIM EUNYOUNG	4045 HUSTON	\$1,128.37	\$1,128.36
			013-752-004	MENDOZA LAURA	4039 HUSTON	\$1,128.37	\$1,128.36
			013-752-005	ADDIS LORI R	4033 HUSTON	\$1,128.37	\$1,128.36
			013-752-010	DAISS TERRY LEE	4064 LARNER	\$1,128.37	\$1,128.36
			013-752-012	JOHNSON CRAIG F & DEBRA A	4055 LARNER	\$1,128.37	\$1,128.36
			013-752-016	EVANS TONI & MARTIN R	4044 NORBY	\$1,128.37	\$1,128.36
			013-752-017	MEHLER RAYMOND J & VELDA D	4048 NORBY	\$1,128.37	\$1,128.36
			013-752-018	ALDEA JAMES & LO JEAN	4052 NORBY	\$1,128.37	\$1,128.36
			013-752-019	SHACKELFORD EDDIE	4056 NORBY	\$1,128.37	\$1,128.36
			013-752-024	KELLEY NATALIE C	4049 NORBY	\$1,128.37	\$1,128.36
			013-752-025	ZELLER SCOTT D & HEATHER	4045 NORBY	\$1,128.37	\$1,128.36
			013-752-026	THOMPSON JOHN W	4041 NORBY	\$1,128.37	\$1,128.36
			013-752-027	SHIRLEY JENNIFER L	4037 NORBY	\$1,128.37	\$1,128.36
			013-752-031	QUIROZ LISA K	4021 NORBY	\$1,128.37	\$1,128.36
Total Tax Zone 5						73 Parcels	\$78,985.20
6	Plumas Lake Holdings, L.L.C. (Tax Code 82758)						
	Rio Del Oro (Villages 6 & 8)						
Total Tax Zone 6						0 Parcels	\$0.00
7	Plumas Lake Riverside Meadows, L.P. (Tax Code 82759)						
	Riverside Meadows						
			022-111-003	FEJERAN JUSTIN & SARAH	1217 PECOS	\$1,586.56	\$1,586.56
			022-111-004	ALIMENTI LISA ANN & JOHN L	1213 PECOS	\$1,586.56	\$1,586.56
			022-111-007	WILLIAMS BRYAN L & CHERYCE V	1197 PECOS	\$1,586.56	\$1,586.56
			022-111-008	LEE JAMES & LOIS	1191 PECOS	\$1,586.56	\$1,586.56
			022-111-010	HANSON KEVIN	1179 PECOS	\$1,586.56	\$1,586.56
			022-111-011	BUI LAI	1173 PECOS	\$1,586.56	\$1,586.56
			022-112-002	WILLIAMS DAVID SHAUN & LINDSEY ANN	1218 PECOS	\$1,586.56	\$1,586.56
			022-112-004	REYNOLDS BEAU R	1206 PECOS	\$1,586.56	\$1,586.56
			022-112-006	BILSTAD DAVE & VICTORIA	1186 TANANA	\$1,586.56	\$1,586.56
			022-112-007	WETZEL GERALD & SHIRLEY	1180 TANANA	\$1,586.56	\$1,586.56
			022-112-008	JAMES THOMAS L & THERESA D	1174 TANANA	\$1,586.56	\$1,586.56
			022-112-009	BERMAN RONALD W & KIM M	1168 TANANA	\$1,586.56	\$1,586.56
			022-112-015	KRUK JOSHUA & CYNTHIA	1180 PECOS	\$1,586.56	\$1,586.56
			022-113-002	JOHNSON BRADLEY & LAURA	1140 COLORADO	\$1,586.56	\$1,586.56
			022-113-003	KEATING MICHAEL C & REBECCA J	1144 COLORADO	\$1,586.56	\$1,586.56
			022-113-004	DUNCAN CASEY & SHEENA	1148 COLORADO	\$1,586.56	\$1,586.56

Table A-1
TRLIA CFD 2006-1
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax Zone	Builder/ Dev.	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 2012/13 Tax Levy	
			022-121-001	KESLER RONALD R & WEST JOY L	1212 COLORADO	\$1,586.56	\$1,586.56	
			022-121-002	WOODS PAUL & MAUREEN	1208 COLORADO	\$1,586.56	\$1,586.56	
			022-121-003	MYERS TERI C & JEFFERY	1204 COLORADO	\$1,586.56	\$1,586.56	
			022-131-001	GILSON DAVID M & HOLLY M	1273 PECOS	\$1,586.56	\$1,586.56	
			022-131-002	NISLEIT JIMMY A & DEBRA R	1267 PECOS	\$1,586.56	\$1,586.56	
			022-131-003	JONES CHADWICK M	1261 PECOS	\$1,586.56	\$1,586.56	
			022-131-004	LACLAIR MICHAEL DESMOND & ELLEN DE	1255 PECOS	\$1,586.56	\$1,586.56	
			022-131-005	HOUSING & URBAN DEVELOPMENT WA I	1249 PECOS	\$1,586.56	\$1,586.56	
			022-131-006	BLAS ANDREW	1243 PECOS	\$1,586.56	\$1,586.56	
			022-131-007	COX SETH A	1237 PECOS	\$1,586.56	\$1,586.56	
			022-132-001	OSBORNE SHARON	1262 PECOS	\$1,586.56	\$1,586.56	
			022-132-002	COSTA ANDREW D	1248 PECOS	\$1,586.56	\$1,586.56	
			022-132-003	WATSON KENNETH W	1240 PECOS	\$1,586.56	\$1,586.56	
			022-132-004	MARTINEZ DAVID F & KATHY D	1234 PECOS	\$1,586.56	\$1,586.56	
			022-132-005	NAVARRO KEITH M	1224 COLORADO	\$1,586.56	\$1,586.56	
			022-132-006	LEE KHAE T	1220 COLORADO	\$1,586.56	\$1,586.56	
			022-132-007	ROSE KELLY L	1216 COLORADO	\$1,586.56	\$1,586.56	
			022-141-010	GILL JO ANN	1178 POTOMAC	\$1,221.11	\$1,221.10	
			022-141-011	SCHAEFFER KENNETH J & HEATHER M	1172 POTOMAC	\$1,221.11	\$1,221.10	
			022-141-012	HERSHENHOUSE SAMUEL B & SANDRA J	1164 POTOMAC	\$1,221.11	\$1,221.10	
			022-141-013	HARPER NATHAN A	1158 POTOMAC	\$1,221.11	\$1,221.10	
			022-141-014	BUTLER DAVID R	1157 SABINE	\$1,221.11	\$1,221.10	
			022-141-015	SYLVIA MARK A & JEANETTE	1163 SABINE	\$1,221.11	\$1,221.10	
			022-141-016	PAYTON ALEXA & JONATHAN C	1169 SABINE	\$1,221.11	\$1,221.10	
			022-141-017	STARKE KATHI	1175 SABINE	\$1,221.11	\$1,221.10	
			022-141-018	JARRETT JERALD W II & TRACY L	1181 SABINE	\$1,221.11	\$1,221.10	
			022-141-019	JENSEN HEATHER MICHELLE	1185 SABINE	\$1,221.11	\$1,221.10	
			022-141-020	JAMES JEFFREY S	1189 SABINE	\$1,221.11	\$1,221.10	
			022-141-021	FISHBACK ERIC J	1186 SABINE	\$1,221.11	\$1,221.10	
			022-141-022	MOHAMMED SARDAR S & DILSHAD	1182 SABINE	\$1,221.11	\$1,221.10	
			022-141-023	JOHNSTON NICHOLAS A & JENNIFER	1176 SABINE	\$1,221.11	\$1,221.10	
			022-141-024	FEDERAL NATIONAL MORTGAGE ASSOCI/	1170 SABINE	\$1,221.11	\$1,221.10	
			022-141-025	RUVALCABA RUDY	1164 SABINE	\$1,221.11	\$1,221.10	
			022-141-026	HOOVER BYRON N	1158 SABINE	\$1,221.11	\$1,221.10	
			022-142-001	GALLAGHER BENJAMIN S	1747 POWDER	\$1,221.11	\$1,221.10	
			022-142-002	KILLIAN MARVIN LEE	1753 POWDER	\$1,221.11	\$1,221.10	
			022-142-003	PETERSON LINDA	1759 POWDER	\$1,221.11	\$1,221.10	
			022-142-004	ARRIETA HELEN	1765 POWDER	\$1,221.11	\$1,221.10	
			022-142-005	WREN AMANDA & MICHAEL	1771 POWDER	\$1,221.11	\$1,221.10	
			022-142-006	ANGELL PHIL	1773 POWDER	\$1,221.11	\$1,221.10	
			022-142-008	CLIFTON PERRY M & DANA	1782 POWDER	\$1,221.11	\$1,221.10	
			022-142-009	BRANTLEY TRICIA	1778 POWDER	\$1,221.11	\$1,221.10	
			022-142-013	CRUZ JUAN	1758 POWDER	\$1,221.11	\$1,221.10	
			022-142-014	TORRECAMPO BENITO T & DVA	1752 POWDER	\$1,221.11	\$1,221.10	
			022-142-020	HOVERMALE MATTHEW L	1716 POWDER	\$1,221.11	\$1,221.10	
			022-142-021	SEDGWICK MARK & SHELLY	1710 POWDER	\$1,221.11	\$1,221.10	
Total Tax Zone 7						62 Parcels	\$87,768.38	
8	Rio del Oro Farms 2 L.L.C. (Tax Code 82760)							
	Rio del Oro Farms 2 L.L.C.							
Total Tax Zone 8						0 Parcels	\$0.00	
TOTAL - ALL ZONES						473 Parcels	\$439,269.20	

"2006-1 12/13 levy"

Source: SWC & ParcelQuest (Yuba County DVD June 2012).

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Public Finance Resolved

Annual Tax Report

For

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

Fiscal Year 2012–13

Prepared for:



Three Rivers Levee Improvement Authority

Prepared by:

Seth Wurzel Consulting, Inc.

June 18, 2012

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Appendix A: Fiscal Year 2012–13 Special Tax Levy

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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) 2012-13 that relates to CFD 2006–2.

CFD 2006–2 comprises approximately 269 acres in a portion of the County. In FY 2012-13, 119 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 \$88,537.18. 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 2012-13, which is submitted to the Treasurer of the TRLIA for approval in support of the annual levy of the special tax. This is the sixth 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 2012-13.

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 2012-13, the maximum amount of special tax that could be levied against any given parcel, and the amount of the FY 2012-13 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 2012-13.

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 \$88,537.18 from 119 Occupied Parcels. Therefore, annual costs are defined to be \$88,537.18, 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 2012-13 Tax Levy by Tax Zone

Tax Zone	Builder/ Developer	Project	Number of Parcels	FY 2011-2012 Tax Levy
2	Lakemont Tributary L.L.C (Tax Code 82761)	Feather Glen Phase 1 (Arboga)		
	Total Tax Zone 2		17 Parcels	\$17,755.82
3	Meritage Homes of California, Inc., a California corporation (Tax Code 82762)	Draper Ranch North		
	Total Tax Zone 3		73 Parcels	\$39,170.34
4	Plumas Lake Holdings, L.L.C. (Tax Code 82763)	Rio Del Oro (Villages 6 & 8)		
	Total Tax Zone 4		0 Parcels	\$0.00
5	Towne Development of Plumas Lake L.L.C. (Tax Code 82764)	Rio Del Oro (Village 14)		
	Total Tax Zone 5		1 Parcels	\$2,242.38
6	US Home Corporation, a Delaware corporation (Tax Code 82765)	Rio Del Oro (Village 15)		
	Total Tax Zone 6		28 Parcels	\$29,368.64
	TOTAL - ALL ZONES		119 Parcels	\$88,537.18

Source: SWC & ParcelQuest (Yuba County DVD June 2012).

"summary_12/13"

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 119 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 final map parcels, the base year is 2007–08. This results in five years of escalation at 2 percent from Maximum Annual Special Tax base year of 2007-08.

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 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 2006-2 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 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.**

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

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.

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 2012-13.

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 2006-2
Estimated 2012-13 Net Special Tax Revenue by Tax Zone

Tax	Original Builder/	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 / \$88,537</i>	<i>c = \$5,674.40 * b</i>	<i>d = a - c</i>
2	Lakemont Tributary L.L.C	\$17,755.82	20.1%	\$1,137.98	\$16,617.84
3	Meritage Homes of California, Inc., a California corporation	\$39,170.34	44.2%	\$2,510.45	\$36,659.89
4	Plumas Lake Holdings, L.L.C.	\$0.00	0.0%	\$0.00	\$0.00
5	Towne Development of Plumas Lake L.L.C.	\$2,242.38	2.5%	\$143.72	\$2,098.66
6	US Home Corporation, a Delaware corporation	\$29,368.64	33.2%	\$1,882.25	\$27,486.39
Total CFD Special Tax Revenue		\$88,537.18	100.0%	\$5,674.40	\$82,862.78

Source: SWC.

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[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 2012-13

Item	Amount
Preparation of Annual Tax Roll (SWC)	\$3,000.00
Special Fund Accounting	\$2,000.00
Treasurer/Fiscal Agent Expenses	\$500.00
Auditor Controller Expenses	\$174.40
Administrative Expenses	\$5,674.40

Source: SWC & Yuba County.

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Appendix A

Detailed List of Fiscal Year 2012-2013 Special Tax Levy

Table A-1
TRLIA CFD 2006-2
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax	Builder/	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 12/13 Tax Levy
2	Lakemont Tributary L.L.C (Tax Code 82761)						
	Feather Glen Phase 1 (Arboga)						
		014-811-002	CLEMENTS GEORGE V & RANDI B		1515 PHEASANT RUN DR	\$1,044.46	\$1,044.46
		014-811-003	GRAY MICHAEL & SHEILA		1521 PHEASANT RUN DR	\$1,044.46	\$1,044.46
		014-811-004	BROWN DICK & BEVERLEE		1527 PHEASANT RUN DR	\$1,044.46	\$1,044.46
		014-811-005	HILL MICHAEL A		1533 PHEASANT RUN DR	\$1,044.46	\$1,044.46
		014-811-006	WELLS CHRISTIAN E & ISHSAMINA M		1539 PHEASANT RUN DR	\$1,044.46	\$1,044.46
		014-821-005	KASSIS RIMA		3801 ARCANO AVE	\$1,044.46	\$1,044.46
		014-821-006	FLYNN CHRIS J		3795 ARCANO AVE	\$1,044.46	\$1,044.46
		014-821-007	SHORT DONNIE L		3789 ARCANO AVE	\$1,044.46	\$1,044.46
		014-821-008	GARCIA JOSE LUIS		3783 ARCANO AVE	\$1,044.46	\$1,044.46
		014-822-005	NICKSON BERNARD J		3786 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-822-006	GARCIA JULIO CESAR & DELFIA GALAVIZ		3790 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-822-007	GATLIN MARTIN & MOSUELA MELISSA		3794 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-823-001	MUNOZ CONSUELO		3793 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-823-002	PETERSEN DEVERAH		3789 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-823-003	CARILLO MARIA & NAU		3785 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-823-004	HAWKINS SEAN L & TANYA L		3779 PARTRIDGE PR	\$1,044.46	\$1,044.46
		014-823-005	CLEMSON CHRISTOPHER W & JENNIFER E		3775 PARTRIDGE PR	\$1,044.46	\$1,044.46
Total Tax Zone 2						17 Parcels	\$17,755.82
3	Meritage Homes of California, Inc., a California corporation (Tax Code 82762)						
	Draper Ranch North						
		013-731-001	HOLT TIMOTHY J		1484 TARRANT DR	\$536.58	\$536.58
		013-731-002	JONES MICKERL D & TONISHA E		1454 TARRANT DR	\$536.58	\$536.58
		013-731-003	DUDICH MICHAEL & ELSA		1460 TARRANT DR	\$536.58	\$536.58
		013-731-004	PALES JAROSLAV & KAREN K		1466 TARRANT DR	\$536.58	\$536.58
		013-731-005	BOSLET THOMAS E & BETH RENEE		4162 PITTENGER DR	\$536.58	\$536.58
		013-731-006	SPEARING MAGAN & TIMOTHY A		4168 PITTENGER DR	\$536.58	\$536.58
		013-731-007	FITZGERALD AARON & RONDA		4174 PITTENGER DR	\$536.58	\$536.58
		013-732-001	SILVA SHANNON M & JOHN M		1450 TARRANT DR	\$536.58	\$536.58
		013-732-002	AIRO JOHN W & LISA A		1449 BEFORD ST	\$536.58	\$536.58
		013-732-003	YOU SAM S & KALUMPHAS		1441 BEFORD ST	\$536.58	\$536.58
		013-733-001	XIONG CHA		1448 BEFORD ST	\$536.58	\$536.58
		013-733-002	TACKETT BRUCE W & GAIL D		1452 BEFORD ST	\$536.58	\$536.58
		013-733-003	GIBSON MITCHELL F		1456 BEFORD ST	\$536.58	\$536.58
		013-733-004	JENNINGS KATIE A & CHARLES W		1460 BEFORD ST	\$536.58	\$536.58
		013-733-005	MCLEOD DARCY & SHARON JANIE		1464 BEFORD ST	\$536.58	\$536.58
		013-733-006	HILL MAX R & DENA L		1468 BEFORD ST	\$536.58	\$536.58
		013-733-007	STEELE JOSEPH III		1472 BEFORD ST	\$536.58	\$536.58
		013-733-008	BANK OF AMERICA NA		1470 TARRANT DR	\$536.58	\$536.58
		013-733-009	SPILLANE JOHN D		1476 TARRANT DR	\$536.58	\$536.58
		013-733-010	KUKULKA PAUL & SHELLY		4130 MCALISTER CT	\$536.58	\$536.58
		013-733-011	SMITH GARY J		4124 MCALISTER CT	\$536.58	\$536.58
		013-733-012	YOUNG RICARDO		4118 MCALISTER CT	\$536.58	\$536.58
		013-733-013	LUCAS WARREN L & EVELYN K		4112 MCALISTER CT	\$536.58	\$536.58
		013-733-014	KING KAELYNN		4113 MCALISTER CT	\$536.58	\$536.58
		013-733-015	MORRIS CLIFTON		4119 MCALISTER CT	\$536.58	\$536.58
		013-733-016	HEWLETT DOUGLAS M & DESIREE		4125 MCALISTER CT	\$536.58	\$536.58
		013-733-017	JACOBO ALMA		4131 MCALISTER CT	\$536.58	\$536.58
		013-733-018	OLNEY DAVID		1482 TARRANT DR	\$536.58	\$536.58
		013-733-019	HOGG CARMEN		4155 PITTENGER DR	\$536.58	\$536.58
		013-733-020	GARCIA PEDRO A		4161 PITTENGER DR	\$536.58	\$536.58
		013-733-021	LOPEZ TALIA		4167 PITTENGER DR	\$536.58	\$536.58
		013-733-022	WEDDELL ELIJAH T & JAIME C		4173 PITTENGER DR	\$536.58	\$536.58
		013-741-001	RUIZ ISRAEL & FATIMA		1461 ENGLISH WAY	\$536.58	\$536.58
		013-741-002	OZBURN ERIC K & ADRIANA		1465 ENGLISH WAY	\$536.58	\$536.58
		013-741-003	GUZMAN SERGIO & ALICIA		1469 ENGLISH WAY	\$536.58	\$536.58
		013-741-004	JACKSON LESLIE & JAMES		1473 ENGLISH WAY	\$536.58	\$536.58
		013-741-005	SYWYK NICK R & REED MARCY L		1477 ENGLISH WAY	\$536.58	\$536.58
		013-742-001	GREVER VICTORIA A		1442 ENGLISH WAY	\$536.58	\$536.58
		013-742-002	PURVIS GLENDA & DAVIS RICHARD		1446 ENGLISH WAY	\$536.58	\$536.58
		013-742-003	ACOSTA SERGIO		1450 ENGLISH WAY	\$536.58	\$536.58

Table A-1
TRLIA CFD 2006-2
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax	Builder/	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 12/13 Tax Levy	
			013-742-004	KOSINSKI PETER	1454 ENGLISH WAY	\$536.58	\$536.58	
			013-742-005	DELOZIER MICHAEL & JEANETTE	1456 ENGLISH WAY	\$536.58	\$536.58	
			013-742-006	PHILLIPS JAMIE & KIMBERLY	1458 ENGLISH WAY	\$536.58	\$536.58	
			013-742-007	GOODNIGHT MARTIN DEAN	1462 ENGLISH WAY	\$536.58	\$536.58	
			013-742-008	MCCARTHY PATRICK	1466 ENGLISH WAY	\$536.58	\$536.58	
			013-742-009	KENNEDY MARGIE P	1470 ENGLISH WAY	\$536.58	\$536.58	
			013-742-010	MANN EVELYN J	1474 ENGLISH WAY	\$536.58	\$536.58	
			013-742-011	NAASKO ARISA S & AARON L	1478 ENGLISH WAY	\$536.58	\$536.58	
			013-742-020	MITCHELL KENNETH ALLAN	1425 DUNWOODY DR	\$536.58	\$536.58	
			013-743-001	RUMBLE JUDY L	4107 MCALISTER CT	\$536.58	\$536.58	
			013-743-002	FITTS ROBERT L & HELAINE M	4101 MCALISTER CT	\$536.58	\$536.58	
			013-743-003	STINNETT JAMES L	4095 MCALISTER CT	\$536.58	\$536.58	
			013-743-004	CRUZ ISMAEL & LYNETTE	4089 MCALISTER CT	\$536.58	\$536.58	
			013-751-002	HORN BRIAN	4028 HUSTON WAY	\$536.58	\$536.58	
			013-751-003	BANTA FRANCIS L & PATRICIA A	4024 HUSTON WAY	\$536.58	\$536.58	
			013-751-004	SCOTT WARREN W & BETTY N	4020 HUSTON WAY	\$536.58	\$536.58	
			013-751-005	WALKER DARNELL	4016 HUSTON WAY	\$536.58	\$536.58	
			013-752-001	GONZALEZ LARRY	4057 HUSTON WAY	\$536.58	\$536.58	
			013-752-002	SORIANO PAUL J	4051 HUSTON WAY	\$536.58	\$536.58	
			013-752-003	KIM EUNYOUNG	4045 HUSTON WAY	\$536.58	\$536.58	
			013-752-004	MENDOZA LAURA	4039 HUSTON WAY	\$536.58	\$536.58	
			013-752-005	ADDIS LORI R	4033 HUSTON WAY	\$536.58	\$536.58	
			013-752-010	DAISS TERRY LEE	4064 LARNER WAY	\$536.58	\$536.58	
			013-752-012	JOHNSON CRAIG F & DEBRA A	4055 LARNER WAY	\$536.58	\$536.58	
			013-752-016	EVANS TONI & MARTIN R	4044 NORBY CT	\$536.58	\$536.58	
			013-752-017	MEHLER RAYMOND J & VELDA D	4048 NORBY CT	\$536.58	\$536.58	
			013-752-018	ALDEA JAMES & LO JEAN	4052 NORBY CT	\$536.58	\$536.58	
			013-752-019	SHACKELFORD EDDIE	4056 NORBY CT	\$536.58	\$536.58	
			013-752-024	KELLEY NATALIE C	4049 NORBY CT	\$536.58	\$536.58	
			013-752-025	ZELLER SCOTT D & HEATHER	4045 NORBY CT	\$536.58	\$536.58	
			013-752-026	THOMPSON JOHN W	4041 NORBY CT	\$536.58	\$536.58	
			013-752-027	SHIRLEY JENNIFER L	4037 NORBY CT	\$536.58	\$536.58	
			013-752-031	QUIROZ LISA K	4021 NORBY CT	\$536.58	\$536.58	
Total Tax Zone 3						73 Parcels	\$39,170.34	
4	Plumas Lake Holdings, L.L.C. (Tax Code 82763)							
	Rio Del Oro (Villages 6 & 8)							
Total Tax Zone 4						0 Parcels	\$0.00	
5	Towne Development of Plumas Lake L.L.C. (Tax Code 82764)							
	Rio Del Oro (Village 14)							
		016-360-030	VETERANS AFFAIRS SECRETARY OF		2053 BIDWELL BAR DR	\$2,242.39	\$2,242.38	
Total Tax Zone 5						1 Parcels	\$2,242.38	
6	US Home Corporation, a Delaware corporation (Tax Code 82765)							
	Rio Del Oro (Village 15)							
		016-601-001	LAM NHIT CHINH		1912 LONG HORN TRAIL DR	\$1,048.88	\$1,048.88	
		016-601-002	CURNEIL FRANK E & DVA		1908 LONG HORN TRAIL DR	\$1,048.88	\$1,048.88	
		016-601-003	ELIZALDE MARTIN		1904 LONG HORN TRAIL DR	\$1,048.88	\$1,048.88	
		016-605-001	HICKS ROBERT E & DEBORAH H		1392 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-605-002	NORTHROP TED T & JENNIFER A		1390 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-605-003	BALAS PAUL & JEANETTE M		1386 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-605-004	JAYAWARDENE BERNARD & JENNIFER		1382 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-605-005	LOPEZ JOHN R & CARROL E		1378 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-001	BROWN MARC D		1391 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-002	RYAZANTSEVA TATYANA ALEKSANDROVNA		1389 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-003	SMITH DOYLE G & DIANA L		1387 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-004	WILDMAN MARGO		1385 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-005	RANGE ANTHONY & DESRINE		1383 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-006	MIERZWA DAN M & STACI M		1381 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-007	ALEXANDER LASHAWN M & RAYMOND D		1379 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-008	HUMPHREYS BARBARA		1377 SUNDANCE DR	\$1,048.88	\$1,048.88	
		016-611-009	PETERSEN GREG & OLGA		1375 SUNDANCE DR	\$1,048.88	\$1,048.88	

Table A-1
TRLIA CFD 2006-2
Detailed List of Fiscal Year 2012-13 Special Tax Levy

Tax	Builder/	Project	APN	Owner	Street Address	FY 12/13 Max. Special Tax	FY 12/13 Tax Levy
			016-611-010	STANLEY CLAIRE & MICHAEL	1373 SUNDANCE DR	\$1,048.88	\$1,048.88
			016-611-015	SHELBY DALLAS RAYMOND & MYRNA TRAI	1394 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-016	STEINHART BARRY N	1396 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-017	REED ERSKINE A & DVA	1398 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-018	SHELTON CHARLES & JILLIAN	1400 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-019	WELLS DAVID & KARLA	1402 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-020	PROUTY RAYMOND L & JUDY C	1404 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-021	OKEEFE DONALD L SOLE	1406 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-022	MCCLINTON HARRY & SONDR A KAY	1408 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-611-023	GILBERT BOBBIE T	1410 HIGH NOON DR	\$1,048.88	\$1,048.88
			016-612-002	WEITZEL GREGORY S & VIRGINIA LYNN	1389 HIGH NOON DR	\$1,048.88	\$1,048.88
Total Tax Zone 6						28 Parcels	\$29,368.64
TOTAL - ALL ZONES						119 Parcels	\$88,537.18

Source: SWC & ParcelQuest (Yuba County DVD June 2012).

"2006-2_12/13_levy"