

RESOLUTION NO. 2020 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF CITY OF LAKE ELSINORE COMMUNITY FACILITIES DISTRICT NO. 2006-4 (TRACTS 30698 & 32129), DECLARING ITS INTENTION TO CONSIDER AMENDING THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR THE DISTRICT, AMENDING THE BOUNDARY MAP OF THE DISTRICT AND APPROVING AMENDMENTS TO THE FACILITIES AUTHORIZED TO BE FINANCED BY THE DISTRICT

Whereas, after a public hearing, on July 25, 2006, the City Council (the "City Council") of the City of Lake Elsinore (the "City") adopted Resolution Nos. 2006-117 (the "Resolution of Formation") and 2006-118 (the "Resolution to Incur Bonded Indebtedness") which formed City of Lake Elsinore Community Facilities District No. 2006-4 (Tracts 30698 & 32129) (the "District" or "Community Facilities District No. 2006-4") and called a special election on July 25, 2006 within the District on three propositions relating to the levying of a special tax, the incurring of bonded indebtedness and the establishment of an appropriations limit for the District, which were approved by more than two-thirds vote by the qualified electors within the District on July 25, 2006; and,

Whereas, subsequent to formation, the District received a petition (the "Petition") signed by The Donald S. Clurman Separate Property Trust, Three Strands Properties, LLC a California limited liability company and Spectrum Communities, LLC, a California limited liability company (together, the "Owner"), which currently owns all of the taxable land within the District, to initiate certain changes to: (1) change the name of the District from "City of Lake Elsinore Community Facilities District No. 2006-4 (Tracts 30698 & 32129)" to "City of Lake Elsinore Community Facilities District No. 2006-4 (Rosetta Hills)"; (2) amend and restate the original rate and method of apportionment of special tax for the District (the "Original Rate and Method") in the form attached as Attachment "A" (the "Amended Rate and Method"); (3) amend the facilities and certain incidental expenses that the District is authorized to finance as set forth in Attachment "B" hereto (the "Facilities" and the "Incidental Expenses," respectively); and (4) amending the boundary map of the District previously recorded in the official records of the County of Riverside on June 23, 2006 in Book No. 67, Page No. 9 of Maps of Assessment and Community Facilities Districts, as Document No. 2006-0456002 (the "Original Boundary Map"), in the form attached as Attachment "C" (the "Amended Boundary Map"); and,

Whereas, in order to facilitate the funding of the Facilities, the legislative body of the District desires to enter into a Funding Agreement (the "Funding Agreement") with the Owner and the form of the Funding Agreement is on file with the City Clerk; and,

Whereas, in order to facilitate the funding of certain Facilities to be owned and operated by the Elsinore Valley Municipal Water District (the "Water District"), the City proposes to enter into a Joint Community Facilities Agreement (the "JCFA") with the Water District and the Owner, and the form of the JCFA is on file with the City Clerk.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE, ACTING HAS THE LEGISLATIVE BODY OF CITY OF LAKE ELSINORE COMMUNITY FACILITIES DISTRICT NO. 2006-4 (ROSETTA HILLS), DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Each of the above recitals is true and correct and is adopted by the legislative body of the District.

Section 2. The name of the District is hereby revised from “City of Lake Elsinore Community Facilities District No. 2006-4 (Tracts 30698 & 32129)” to “City of Lake Elsinore Community Facilities District No. 2006-4 (Rosetta Hills).”

Section 3. The City Council, acting as the legislative body of the District, declares its intention to conduct proceedings pursuant to Article 3.5 of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the “Act”) to (i) amend and restate the Original Rate and Method, in the form of the Amended Rate and Method attached hereto as Attachment “A”, (ii) revise the Facilities and Incidental Expenses authorized to be financed by the District as set forth in Attachment “B” hereto; and (iii) to amend the boundaries of the District according to the amended boundary map attached as Attachment “C” hereto.

The proposed Amended Rate and Method and manner of collection of the special tax for the District are described in detail in Attachment “A” (which attachment is incorporated herein by this reference) and allow each landowner within the District to estimate the maximum amount that may be levied against each parcel.

If special taxes of the District are levied against any parcel used for private residential purposes, (i) the maximum special tax rate shall not be increased over time, (ii) such tax shall not be levied later than the 2059-60 Fiscal Year and (iii) under no circumstances will such special tax be increased in any fiscal year as a consequence of delinquency or default by the owner of any other parcel or parcels within the District by more than ten percent above the amount that would have been levied in that fiscal year had there never been any such delinquencies or defaults.

The City Council hereby determines the proposed Amended Rate and Method to be reasonable. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act; and such special tax is not on or based upon the value or ownership of real property. In the event that a portion of the property within the District shall become for any reason exempt, wholly or partially, from the levy of the special tax specified in the Amended Rate and Method, the City Council shall, on behalf of the District, cause the levy to be increased, subject to the limitation of the maximum special tax for a parcel as set forth in the Amended Rate and Method, to the extent necessary upon the remaining property within the District which is not exempt in order to yield the special tax revenues required for the purposes described in this Section. The obligation to pay special taxes may be prepaid as provided in the proposed Amended Rate and Method as such Amended Rate and Method may be further amended hereafter.

Section 4. The amendments to the facilities proposed to be financed by the District are set forth in Attachment “B” hereto. Each City officer who is or will be responsible for providing the Facilities within the District is hereby directed to study the proposed changes to the District described in this Resolution and, at or before the time of the above-mentioned Hearing (as defined below), file a report with the City Council containing a brief description of the public facilities by type which will in his or her opinion be required to meet adequately the needs of the District and an estimate of the cost of providing those public facilities, including the cost of environmental evaluations of such facilities and an estimate of the fair and reasonable cost of any Incidental Expenses to be incurred.

Section 5. The City Council hereby amends the boundaries of the District as set forth on the Amended Boundary Map attached as Attachment “C” hereto. The Amended Boundary Map does not include any territory not included in the Original Boundary Map. The City Council hereby directs the District and its consultants to record the Amended Boundary Map as shown in Attachment “C” hereto.

Section 6. A public hearing (the “Hearing”) on amending the Original Rate and Method in accordance with the proposed Amended Rate and Method and amending the Facilities and Incidental Expenses that the District is authorized to finance shall be held at 7:00 p.m., or as soon thereafter as practicable, on June 23, 2020, at the City Cultural Center, 183 North Main Street, Lake Elsinore, California. Notwithstanding the foregoing, consistent with the Governor of the State of California’s Executive Order N-29-20 or other applicable directives, the Hearing may be held remotely with public participation via methods to be set forth in the City Council’s agenda. Should the City Council determine to take action to effectuate the foregoing, a special election will be held within the District to authorize the levy of the special tax pursuant to the proposed Amended Rate and Method, and to authorize the District to finance the Facilities and the Incidental Expenses in accordance with the procedures contained in Government Code Section 53326. If such elections are held, the proposed voting procedure at the elections will be the landowner votes with each landowner who is the owner of record of land within the District at the close of the Hearing, or the authorized representative thereof, having one vote for each acre or portion thereof owned within the District. Ballots for the special elections may be distributed by mail or by personal service.

Section 7. At the time and place set forth above for the Hearing, the City Council will receive testimony regarding amending the Original Rate and Method in accordance with the proposed Amended Rate and Method, the amendment to the authorized Facilities and Incidental Expense and the proposed amended boundary map. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the District may appear and be heard.

Section 8. The City Clerk is hereby directed to publish a notice (the “Notice”) of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of general circulation published in the area of the District. The City Clerk is further directed to mail a copy of the Notice to each of the landowners within the boundaries of the District at least 15 days prior to the Hearing. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and landowners in the proposed district and a description of the proposed voting procedure for the election required by the Act. Such publication shall be completed at least seven (7) days prior to the date of the Hearing.

Section 9. The form of the Funding Agreement is hereby approved. The Mayor, the City Manager, the Assistant City Manager, or their written designees are hereby authorized and directed to execute and deliver the Funding Agreement in the form on file with the City Clerk with such changes, insertions and omissions as may be approved by the officer or officers executing such agreement, said execution being conclusive evidence of such approval.

Section 10. The form of the JCFA is hereby approved. The Mayor, the City Manager, the Assistant City Manager, or their written designees are hereby authorized and directed to execute and deliver the JCFA in the form on file with the City Clerk with such changes,

insertions and omissions as may be approved by the officer or officers executing such agreement, said execution being conclusive evidence of such approval

Section 11. Except as set forth herein, no other amendments or modifications to the District are being considered at this time.

Section 12. This Resolution shall be effective upon its adoption.

Passed and Adopted on this 12th day of May, 2020.

Brian Tisdale, Mayor

Attest:

Candace Alvarez, MMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF LAKE ELSINORE)

I, Candace Alvarez, MMC, City Clerk of the City of Lake Elsinore, California, do hereby certify that Resolution No. 2020-_____ was adopted by the City Council of the City of Lake Elsinore, California, at the Regular meeting of May 12, 2020 and that the same was adopted by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Candace Alvarez, MMC
City Clerk

ATTACHMENT "A"

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR CITY OF LAKE ELSINORE COMMUNITY FACILITIES DISTRICT NO. 2006-4 (ROSETTA HILLS)

A Special Tax (all capitalized terms are defined in Section A, "Definitions", below) shall be applicable to each Assessor's Parcel of Taxable Property located within the boundaries of the City of Lake Elsinore Community Facilities District No. 2006-4 (Rosetta Hills) ("CFD No. 2006-4"). The amount of Special Tax to be levied in each Fiscal Year on an Assessor's Parcel shall be determined by the City Council of the City of Lake Elsinore, acting in its capacity as the legislative body of CFD No. 2006-4, by applying the appropriate Special Tax for Developed Property, Approved Property, Undeveloped Property, and Provisional Undeveloped Property that is not Exempt Property as set forth below. All of the real property, unless exempted by law or by the provisions hereof in Section F, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map or instrument. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2006-4, including but not limited to: the costs of computing the Special Taxes and preparing the Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs of remitting Special Taxes to the Trustee; the costs of the Trustee (including legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 2006-4 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2006-4 or any designee thereof of complying with disclosure requirements of the City, CFD No. 2006-4 or obligated persons associated with applicable federal and state securities laws and the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2006-4 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administration Expenses shall also include amounts estimated by the CFD Administrator or advanced by the City or CFD No. 2006-4 for any other administrative purposes of CFD No. 2006-4, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Amended Boundary Map" means a recorded map of the CFD which indicates the boundaries of the CFD and amends the Original Boundary Map.

"Approved Property" means all Assessor's Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied, (ii) and has an assigned Assessor's Parcel Number from the County shown on an Assessor's Parcel Map for the individual lot included on the Final Map, and (iii) that have not been issued a building permit on or before May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel by the County for purposes of identification.

"Assigned Special Tax" means the Special Tax of that name described in Section D below.

"Backup Special Tax" means the Special Tax of that name described in Section D below.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which Special Tax of CFD No. 2006-4 have been pledged.

"Building Permit" means the first legal document issued by a local agency giving official permission for new construction. For purposes of this definition, "Building Permit" may or may not include any subsequent building permit document(s) authorizing new construction on an Assessor's Parcel that are issued or changed by the City after the first original issuance, as determined by the CFD Administrator as necessary to fairly allocate Special Tax to the Assessor's Parcel, provided that following such determination the Maximum Special Tax that may be levied on all Assessor's Parcels of Taxable Property will be at least 1.1 times maximum annual debt service on all outstanding Bonds plus the estimated annual Administrative Expenses.

"Building Square Footage" or "BSF" means the square footage of assessable internal living space, exclusive of garages or other structures not used as living space, as determined by reference to the Building Permit for such Assessor's Parcel.

"Calendar Year" means the period commencing January 1 of any year and ending the following December 31.

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement, and providing for the levy and collection of the Special Taxes.

"CFD" or "CFD No. 2006-4" means Community Facilities District No. 2006-4 (Rosetta Hills) established by the City under the Act.

"City" means the City of Lake Elsinore.

"City Council" means the City Council of the City of Lake Elsinore, acting as the Legislative Body of CFD No. 2006-4.

"Condominium Plan" means a condominium plan as set forth in the California Civil Code, Section 4285.

"County" means the County of Riverside.

"Developed Property" means all Assessor's Parcels of Taxable Property that: (i) are included in a Final Map that was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii) has an Assessor's Parcel Number from the County shown on an Assessor's Parcel Map for the individual lot included on the Final Map, and (iii) a Building Permit for new construction was issued on or before May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes as provided for in Section F.

"Final Map" means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a Condominium Plan pursuant to California Civil Code Section 1352 that creates individual lots for which Building Permits may be issued without further subdivision.

"Fiscal Year" means the period commencing on July 1st of any year and ending the following June 30th.

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Land Use Category" means any of the categories listed in Table 1 and Table 2 of Section D.

"Maximum Special Tax" means for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section D below, that can be levied by CFD No. 2006-4 in any Fiscal Year on such Assessor's Parcel.

"Multifamily Property" means all Assessor's Parcels of Developed Property for which a Building Permit has been issued for the purpose of constructing a building or buildings comprised of attached Residential Units available for rental by the general public, not for sale to an end user, and under common management, as determined by the CFD Administrator.

"Non-Residential Property" or **"NR"** means all Assessor's Parcels of Taxable Property for which a building permit(s) was issued for a non-residential use. The CFD Administrator shall make the determination if an Assessor's Parcel is Non-Residential Property.

"Original Boundary Map" means a recorded map of the CFD which indicates the original boundaries of the CFD recorded in book 67 of maps of assessment and community facilities district page 9 as instrument no. 2006-0456002 recorded with the County.

"Partial Prepayment Amount" means the amount required to prepay a portion of the Special Tax obligation for an Assessor's Parcel, as described in Section G.2.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel, as described in Section G.1.

"Proportionately" means for Taxable Property that is (i) Developed Property, that the ratio of the actual Special Tax levy to the Assigned Special Tax is the same for all Assessor's Parcels of Developed Property, (ii) Approved Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is the same for all Assessor's Parcels of Approved Property, and (iii) Undeveloped Property, or Provisional Undeveloped Property, that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is the same for all Assessor's Parcels of Undeveloped Property, or Provisional Undeveloped Property, as applicable.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to the provisions of Section F, but cannot be classified as Exempt Property because to do so would be reduce the Acreage of all Taxable Property below the required minimum Acreage set forth in Sections F.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more Residential Units.

"Residential Unit" or **"RU"** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the CFD Administrator.

"Single Family Residential Property" means all Assessor's Parcels of Residential Property other than Multifamily Property.

"Special Tax" means any of the special taxes authorized to be levied within CFD No. 2006-4 pursuant to the Act to fund the Special Tax Requirement.

"Special Tax Requirement " means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds due in the Calendar Year that commences in such Fiscal Year, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account, (iv) any amount required to replenish any reserve funds established in association with the Bonds, (v) an amount equal to any anticipated shortfall due to Special Tax delinquencies, and (vi) for the collection or accumulation of funds for the acquisition or construction of facilities authorized by CFD No. 2006-4 or the payment of debt services on Bonds anticipated to be issued, provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property or Undeveloped Property as set forth in Steps Two or Three of Section E., less (vii) any amounts available to pay debt service or other periodic costs on the Bonds pursuant to the Indenture.

"Taxable Property" means all Assessor's Parcels within CFD No. 2006-4, which are not Exempt Property.

"Taxable Unit" means either a Residential Unit or an Acre.

"Tax Zone(s)" means the geographical area(s) identified as Tax Zone A or Tax Zone B as shown on the Amended Boundary Map.

"Tax Zone A" means all property located within the specific area identified on the Amended Boundary Map as Tax Zone A.

"Tax Zone B" means all property located within the specific area identified on the Amended Boundary Map as Tax Zone B.

"Tract(s)" means an area of land within a subdivision identified by a particular tract number on a Final Map approved for the subdivision.

"Trustee" means the trustee, fiscal agent, or paying agent under the Indenture.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which Developed Property are not, Approved Property, Provisional Undeveloped Property.

B. SPECIAL TAX

Commencing Fiscal Year 2020-2021 and for each subsequent Fiscal Year, the City Council shall levy Special Taxes on all Taxable Property, up to the applicable Maximum Special Tax, to fund the Special Tax Requirement.

C. ASSIGNMENT TO LAND USE CATEGORY FOR SPECIAL TAX

Each Fiscal Year, beginning with Fiscal Year 2020-2021, each Assessor's Parcel within CFD No. 2006-4 shall be classified as Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be further classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property shall be further classified as being in within Tax Zone A or Tax Zone B.

Assessor's Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. Each Assessor's Parcel of Residential Property shall further be classified as a Single-Family Residential Property, or Multifamily Property. Each Assessor's Parcel of Single-Family Residential Property shall be further categorized into Land Use Categories based on its Building Square Footage and assigned to its appropriate Assigned Special Tax rate.

In the event that an Assessor's Parcel for which one or more Building Permits have been issued and the County has not yet assigned final Assessor's Parcel Number(s) to the Residential Unit(s) (in accordance with the Final Map or Condominium Plan) on such Assessor's Parcel, the amount of the Special Tax levy on such Assessor's Parcel for each Fiscal Year shall be determined as follows: (1) the CFD Administrator shall first determine an amount of the Maximum Special Tax levy for such Assessor's Parcel, based on the classification of such Assessor's Parcel as Undeveloped Property; (2) the amount of the Special Tax levy for the Residential Units on such Assessor's Parcel for which Building Permits have been issued shall be determined based on the Developed Property Special Tax rates and shall be taxed as Developed Property in accordance with Step 1 of Section E below; and (3) the amount of the Special Tax levy on the Taxable Property in such Assessor's Parcel not subject to the Special Tax levy in clause (2) shall be equal to: (A) the percentage of the Maximum Special Tax rate levied on all other Undeveloped Property multiplied by the total of the amount determined in clause (1), less the amount determined in clause (2).

D. MAXIMUM SPECIAL TAX

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel of Single-Family Residential Property in any Fiscal Year shall be the greater of (i) the Assigned Special Tax or (ii) the Backup Special Tax.

The Maximum Special Tax for each Assessor's Parcel of Non-Residential Property or Multifamily Residential Property within the boundaries of the CFD shall be the applicable Assigned Special Tax described in Table 1 or Table 2 of Section D.

a. Assigned Special Tax

Each Fiscal Year, each Assessor's Parcel of Single-Family Residential Property, Multifamily Property, or Non-Residential Property shall be subject to an Assigned Special Tax. The Assigned Special Tax applicable to an Assessor's Parcel of Developed Property shall be determined pursuant to Table 1 and Table 2 below.

**TABLE 1
ASSIGNED SPECIAL TAX FOR
DEVELOPED PROPERTY WITHIN TAX ZONE A**

Land Use Category	Taxable Unit	Building Square Footage	Assigned Special Tax Per Taxable Unit
1. Single Family Residential Property	RU	Less than 1,800 sq. ft	\$1,463.00
2. Single Family Residential Property	RU	1,800 sq. ft to 2,100 sq. ft	\$1,617.00
3. Single Family Residential Property	RU	2,101 sq. ft to 2,400 sq. ft	\$1,702.00
4. Single Family Residential Property	RU	Greater than 2,400 sq. ft	\$1,805.00
5. Multifamily Property	Acre	N/A	\$10,868.00
6. Non-Residential Property	Acre	N/A	\$10,868.00

On each July 1, commencing July 1, 2021, the Assigned Special Tax rate for Developed Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

TABLE 2
ASSIGNED SPECIAL TAX FOR
DEVELOPED PROPERTY WITHIN TAX ZONE B

Land Use Category	Taxable Unit	Building Square Footage	Assigned Special Tax Per Taxable Unit
1. Single Family Residential Property	RU	Less than 1,800 sq. ft	\$1,463.00
2. Single Family Residential Property	RU	1,800 sq. ft to 2,100 sq. ft	\$1,617.00
3. Single Family Residential Property	RU	2,101 sq. ft to 2,400 sq. ft	\$1,702.00
4. Single Family Residential Property	RU	Greater than 2,400 sq. ft	\$1,805.00
5. Multifamily Property	Acre	N/A	\$8,555.00
6. Non-Residential Property	Acre	N/A	\$8,555.00

On each July 1, commencing July 1, 2021, the Assigned Special Tax rate for Developed Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

b. Multiple Land Use Categories

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Type. The Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax for all Land Use Categories located on the Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

c. Backup Special Tax

When a Final Map is recorded, the CFD Administrator shall determine which Tax Zone the Final Map area lies within and the Backup Special Tax for an Assessor's Parcel within a Final Map classified or to be classified as Single-Family Property shall be calculated according to the following formula.

$$B = (U \times A) / L$$

The terms above have the following meanings:

B = Backup Special Tax per Assessor's Parcel within the Final Map

U = Maximum Special Tax per Acre of Undeveloped Property per Section D.3 below

A = Acreage of Single-Family Residential Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator

L = Number of Residential Units expected to exist in such Final Map at the time of calculation, as determined by the Administrator.

In the event any portion of the Final Map is changed or modified, the Backup Special Tax for all Assessor's Parcels within such changed or modified area shall be \$10,868 per Acre for Tax Zone A and \$8,555 for Tax Zone B.

In the event any superseding Final Map is recorded as a Final Map within the Boundaries of the CFD, the Backup Special Tax for all Assessor's Parcels within such Final Map shall be \$10,868 per Acre for Tax Zone A and \$8,555 for Tax Zone B. The Backup Special Tax shall not apply to Multifamily Residential Property, or Non-Residential Property.

On each July 1, commencing July 1, 2021, the Backup Special Tax rate shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

2. Approved Property

The Maximum Special Tax for each Assessor's Parcel of Approved Property expected to be classified as Single-Family Property shall be the Backup Special Tax computed pursuant to Section D.1.c above.

The Maximum Special Tax for each Assessor's Parcel of Approved Property expected to be classified as Multifamily Residential Property or Non-Residential Property shall \$10,868 per Acre for Tax Zone A and \$8,555 for Tax Zone B.

On each July 1, commencing July 1, 2021, the Maximum Special Tax rate for Approved Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

3. Undeveloped Property and Provisional Undeveloped Property that is not Exempt Property pursuant to the provisions of Section F

The Maximum Special Tax for each Assessor's Parcel of Undeveloped Property and Provisional Undeveloped Property that is not Exempt Property is shown in Table 3 below.

**TABLE 3
UNDEVELOPED PROPERTY AND PROVISIONAL UNDEVELOPED PROPERTY
MAXIMUM SPECIAL TAX**

Tax Zone	Maximum Special Tax Per Acre
A	\$10,868
B	\$8,555

On each July 1, commencing July 1, 2021, the Maximum Special Tax rate for Undeveloped and Provisional Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

E. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2020-2021 and for each subsequent Fiscal Year, the City Council shall levy Special Taxes on all Taxable Property in accordance with the following steps:

Step One: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax rates needed to satisfy the Special Tax Requirement.

- Step Two: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property at up to 100% of the Maximum Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Three: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Four: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax levy on each Assessor's Parcel of Developed Property for which the Maximum Special Tax is the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to 100% of the Backup Special Tax as needed to satisfy the Special Tax Requirement.
- Step Five: If additional moneys are needed to satisfy the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Maximum Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Assessor's Parcel of Residential Property as a result of a delinquency in the payment of the Special Tax applicable to any other Assessor's Parcel be increased by more than ten percent (10%) above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default.

F. EXEMPTIONS

The City shall classify as Exempt Property within the applicable Tax Zone, in the following order of priority, (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by the State of California, Federal or other local governments, including school districts, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels which are privately owned and are encumbered by or restricted solely for public uses, or (vi) Assessor's Parcels restricted to other types of public uses determined by the City Council, provided that no such classification would reduce the sum of all Taxable Property to less than 23.92 Acres in Tax Zone A and 3.85 Acres in Tax Zone B.

Notwithstanding the above, the City Council shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than 23.92 Acres in Tax Zone A and 3.85 Acres in Tax Zone B. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than 23.92 Acres in Tax Zone

A and 3.85 Acres in Tax Zone B will be classified as Provisional Undeveloped Property, and will be subject to Special Tax pursuant to Step Five in Section E.

G. PREPAYMENT OF SPECIAL TAX

The following additional definitions apply to this Section G:

“CFD Public Facilities” means \$4,500,000 expressed in 2020 dollars, which shall increase by the Construction Inflation Index on July 1, 2021, and on each July 1 thereafter, or such lower amount (i) determined by the City Council as sufficient to provide the public facilities under the authorized bonding program for CFD No. 2006-4, or (ii) determined by the City Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Tax levied under this Rate and Method of Apportionment.

“Construction Fund” means an account specifically identified in the Indenture or functionally equivalent to hold funds, which are currently available for expenditure to acquire or construct public facilities eligible to be financed by CFD No. 2006-4.

“Construction Inflation Index” means the annual percentage change in the Engineering News-Record Building Cost Index for the city of Los Angeles, measured as of the Calendar Year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the City that is reasonably comparable to the Engineering News-Record Building Cost Index for the city of Los Angeles.

“Future Facilities Costs” means the CFD Public Facilities minus public facility costs available to be funded through existing construction or escrow accounts funded by the Outstanding Bonds, and minus public facility costs funded by interest earnings on the Construction Fund actually earned prior to the date of prepayment.

“Outstanding Bonds” means all previously issued Bonds issued and secured by the levy of Special Tax which will remain outstanding after the first interest and/or principal payment date following the current Fiscal Year, excluding Bonds to be redeemed at a later date with the proceeds of prior prepayments of Special Tax.

1. Prepayment in Full

The Maximum Special Tax obligation may be prepaid and permanently satisfied for (i) Assessor’s Parcels of Developed Property, (ii) Assessor’s Parcels of Approved Property or Undeveloped Property for which a Building Permit has been issued, (iii) Approved Property or Undeveloped Property for which a Building Permit has not been issued and (iv) Assessor’s Parcels of Public Property or Property Owner’s Association Property, or Provisional Undeveloped Property that are not Exempt Property pursuant to Section F. The Maximum Special Tax obligation applicable to an Assessor’s Parcel may be fully prepaid and the obligation to pay the Special Tax for such Assessor’s Parcel permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Maximum Special Tax obligation for such Assessor’s Parcel shall provide the CFD Administrator with written notice of intent to prepay, and within 5 business days of receipt of such notice, the CFD Administrator shall notify such owner of the amount of the non-refundable deposit

determined to cover the cost to be incurred by the CFD in calculating the Prepayment Amount (as defined below) for the Assessor's Parcel. Within 15 days of receipt of such non-refundable deposit, the CFD Administrator shall notify such owner of the Prepayment Amount for the Assessor's Parcel. Prepayment must be made not less than 60 days prior to the redemption date for any Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

The Prepayment Amount (defined below) shall be calculated as follows (capitalized terms are defined below):

	Bond Redemption Amount
plus,	Redemption Premium
plus,	Future Facilities Amount
plus,	Defeasance Amount
plus,	Administrative Fees and Expenses
less	Reserve Fund Credit
Equals:	Prepayment Amount

The Prepayment Amount shall be determined as of the proposed prepayment date as follows:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. For an Assessor's Parcel of Developed Property, compute the Maximum Special Tax for the Assessor's Parcel. For an Assessor's Parcel of Approved Property or Undeveloped Property for which a Building Permit has been issued, compute the Maximum Special Tax for the Assessor's Parcel as though it was already designated as Developed Property, based upon the Building Permit which has been issued for the Assessor's Parcel. For an Assessor's Parcel of Approved Property or Undeveloped Property for which a Building Permit has not been issued, Public Property, Property Owner's Association Property, or Provisional Undeveloped Property to be prepaid compute the Maximum Special Tax for the Assessor's Parcel.
3. Divide the Maximum Special Tax derived pursuant to paragraph 2 by the total amount of Special Taxes that could be levied at the Maximum Special Tax at build out of all Assessor's Parcels of Taxable Property based on the applicable Maximum Special Tax for Assessor's Parcels of Developed Property not including any Assessor's Parcels for which the Special Tax obligation has been previously prepaid.
4. Multiply the quotient derived pursuant to paragraph 3 by the principal amount of the Outstanding Bonds to determine the amount of Outstanding Bonds to be redeemed with the Prepayment Amount (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Determine the Future Facilities Costs.
7. Multiply the quotient derived pursuant to paragraph 3 by the amount determined pursuant to paragraph 6 to determine the amount of Future Facilities Costs for the Assessor's Parcel (the "Future Facilities Amount").

8. Determine the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds on which Bonds can be redeemed from Special Tax prepayments.
9. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.
10. Determine the amount the CFD Administrator reasonably expects to derive from the investment of the Bond Redemption Amount and the Redemption Premium from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the Prepayment Amount.
11. Add the amounts derived pursuant to paragraphs 8 and 9 and subtract the amount derived pursuant to paragraph 10 (the "Defeasance Amount").
12. Verify the administrative fees and expenses of the CFD, including the cost of computation of the Prepayment Amount, the cost to invest the Prepayment Amount, the cost of redeeming the Outstanding Bonds, and the cost of recording notices to evidence the prepayment of the Maximum Special Tax obligation for the Assessor's Parcel and the redemption of Outstanding Bonds (the "Administrative Fees and Expenses").
13. The reserve fund credit (the "Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.
14. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Future Facilities Amount, the Defeasance Amount and the Administrative Fees and Expenses, less the Reserve Fund Credit.
15. From the Prepayment Amount, the Bond Redemption Amount, the Redemption Premium, and Defeasance Amount shall be deposited into the appropriate fund as established under the Indenture and be used to redeem Outstanding Bonds or make debt service payments. The Future Facilities Amount shall be deposited into the Construction Fund. The Administrative Fees and Expenses shall be retained by the CFD.

The Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such event, the increment above \$5,000 or an integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next redemption from other Special Tax prepayments of Outstanding Bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined pursuant to paragraph 9 above, the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for the Assessor's Parcel from the County tax roll. With respect to any Assessor's Parcel for which the Maximum

Special Tax obligation is prepaid, the City Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Maximum Special Tax obligation and the release of the Special Tax lien for the Assessor's Parcel, and the obligation to pay the Special Tax for such Assessor's Parcel shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Tax that may be levied on all Assessor's Parcels of Taxable Property after the proposed prepayment will be at least 1.1 times maximum annual debt service on the Bonds that will remain outstanding after the prepayment plus the estimated annual Administrative Expenses.

Tenders of Bonds in prepayment of the Maximum Special Tax obligation may be accepted upon the terms and conditions established by the City Council pursuant to the Act. However, the use of Bond tenders shall only be allowed on a case-by-case basis as specifically approved by the City Council.

2. Prepayment in Part

The Maximum Special Tax obligation for an Assessor's Parcel of Developed Property, Approved Property or Undeveloped Property may be partially prepaid. For purposes of determining the partial prepayment amount, the provisions of Section G.1 shall be modified as provided by the following formula:

$$PP = ((P_E - A) \times F) + A$$

These terms have the following meaning:

PP = Partial Prepayment Amount

P_E = the Prepayment Amount calculated according to Section G.1

F = the percent by which the owner of the Assessor's Parcel(s) is partially prepaying the Maximum Special Tax obligation

A = the Administrative Fees and Expenses determined pursuant to Section G.1

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax obligation for the Assessor's Parcel shall notify the CFD Administrator of (i) such owner's intent to partially prepay the Maximum Special Tax obligation, (ii) the percentage of the Maximum Special Tax obligation such owner wishes to prepay, and (iii) the company or agency that will be acting as the escrow agent, if any. Within 5 days of receipt of such notice, the CFD Administrator shall notify such property owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by the CFD in calculating the amount of a partial prepayment. Within 15 business days of receipt of such non-refundable deposit, the CFD Administrator shall notify such owner of the amount of the Partial Prepayment Amount for the Assessor's Parcel. A Partial Prepayment Amount must be made not less than 60 days prior to the redemption date for the Outstanding Bonds to be redeemed with the proceeds of the Partial Prepayment Amount.

With respect to any Assessor's Parcel for which the Maximum Special Tax obligation is partially prepaid, the CFD Administrator shall (i) distribute the Partial Prepayment Amount as provided in Paragraph 15 of Section G.1, and (ii) indicate in the records of the CFD that there has been a Partial Prepayment for the Assessor's Parcel and that a portion of the Maximum Special Tax obligation equal to the remaining percentage $(1.00 - F)$ of the Maximum Special Tax obligation will continue to be levied on the Assessor's Parcel pursuant to Section E.

H. TERMINATION OF SPECIAL TAX

For each Fiscal Year that any Bonds are outstanding the Special Tax shall be levied on all Assessor's Parcels subject to the Special Tax. The Special Tax shall cease not later than the 2059-2060 Fiscal Year, however, Special Tax will cease to be levied in an earlier Fiscal Year if the CFD Administrator has determined (i) that all the required interest and principal payments on the CFD No. 2006-4 Bonds have been paid; (ii) all authorized facilities of CFD No. 2006-4 have been acquired and all reimbursements to the developer have been paid, (iii) no delinquent Special Tax remain uncollected and (iv) all other obligations of CFD No. 2006-4 have been satisfied.

I. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2006-4 may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

J. APPEALS OF SPECIAL TAXES

Any taxpayer may file a written appeal of the Special Taxes on his/her Assessor's Parcel(s) with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Assessor's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The CFD Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Taxes and any taxpayer who appeals, as herein specified.

ATTACHMENT “B”

Types of Facilities to Be Financed by Community City of Lake Elsinore Facilities District No. 2006-4


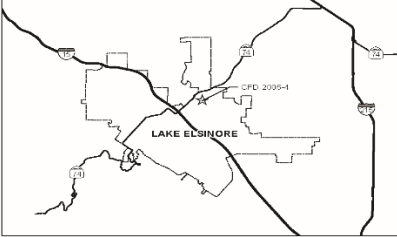



The proposed types of public facilities and expenses to be financed by the District include:

The construction, purchase, modification, expansion, rehabilitation and/or improvement of (i) drainage, library, park, fire, roadway, traffic, administration and community center facilities, marina and animal shelter facilities, and other public facilities of the City, including the foregoing public facilities which are included in the City’s fee programs with respect to such facilities and authorized to be financed under the Mello-Roos Community Facilities Act of 1982, as amended (the “City Facilities”) and (ii) water and sewer facilities including the acquisition of capacity in the sewer system and/or water system of the Elsinore Valley Municipal Water District which are included in Elsinore Valley Municipal Water District’s water and sewer capacity and connection fee programs (the “Water District Facilities” and together, with the City Facilities, the “Facilities”), and all appurtenances and appurtenant work in connection with the foregoing Facilities, including the cost of engineering, planning, designing, materials testing, coordination, construction staking, construction management and supervision for such Facilities, and to finance the incidental expenses to be incurred, including:

- a. The cost of engineering, planning and designing the Facilities;
- b. All costs, including costs of the property owner petitioning to form the District, associated with the creation of the District, the issuance of the bonds, the determination of the amount of special taxes to be levied and costs otherwise incurred in order to carry out the authorized purposes of the District; and
- c. Any other expenses incidental to the construction, acquisition, modification, rehabilitation, completion and inspection of the Facilities.

Capitalized terms used and not defined herein shall have the meaning set forth in the Rate and Method of Apportionment of Special Taxes for the District.

ATTACHMENT "C"
AMENDED BOUNDARY MAP

AMENDED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2006-4 (ROSETTA HILLS) CITY OF LAKE ELSINORE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA		SHEET 1 OF 2 SHEETS
<p>THIS MAP AMENDS THE BOUNDARY MAP RECORDED IN BOOK 67 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT PAGE 9 AS INSTRUMENT NO. 2006-0456002 IN THE OFFICE OF THE COUNTY RECORDER, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.</p> <p>I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2019-1 (WESTLAKE), CITY OF LAKE ELSINORE, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF LAKE ELSINORE AT A REGULAR MEETING THEREOF, HELD ON ____ DAY OF ____, 20____, BY RESOLUTION NO. ____.</p> <p>_____ CITY CLERK CITY OF LAKE ELSINORE</p> <p>FILED IN THE OFFICE OF THE CITY CLERK, CITY OF LAKE ELSINORE, THIS ____ DAY OF ____, 20____.</p> <p>_____ CITY CLERK CITY OF LAKE ELSINORE</p>		<p>RECORDED THIS ____ DAY OF ____, 20____ AT THE HOUR OF ____ O'CLOCK ____ M IN BOOK ____ PAGE ____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.</p> <p>FEE: _____ NO.: _____ PETER ALDANA, ASSESSOR, COUNTY CLERK, RECORDER</p> <p>BY: _____ DEPUTY</p>
  SPICER CONSULTING GROUP	<p style="text-align: center;">THIS BOUNDARY MAP CORRECTLY SHOWS THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCEL REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2019-20.</p> <div style="display: flex; justify-content: space-between; align-items: center;"><div style="flex: 1;"></div><div style="text-align: right;"></div></div>	

**AMENDED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2006-4
(ROSETTA HILLS)
CITY OF LAKE ELSINORE,
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

TAX ZONE A

REFERENCE NO.	APN	REFERENCE NO.	APN	REFERENCE NO.	APN	REFERENCE NO.	APN
2	347-590-001	49	347-590-003	96	347-590-022	143	347-571-003
3	347-590-002	50	347-590-004	97	347-590-023	144	347-571-004
4	347-590-003	51	347-590-005	98	347-590-024	145	347-571-005
5	347-590-004	52	347-590-006	99	347-590-025	146	347-571-006
6	347-590-005	53	347-590-007	100	347-590-026	147	347-571-007
7	347-590-006	54	347-590-008	101	347-590-027	148	347-571-008
8	347-591-001	55	347-590-044	102	347-590-028	149	347-571-009
9	347-591-002	56	347-590-028	103	347-590-029	150	347-552-001
10	347-591-003	57	347-590-032	104	347-590-010	151	347-552-002
11	347-591-004	58	347-590-031	105	347-590-011	152	347-552-003
12	347-591-005	59	347-590-032	106	347-590-012	153	347-552-004
13	347-591-006	60	347-590-033	107	347-590-013	154	347-552-005
14	347-591-007	61	347-590-034	108	347-590-014	155	347-552-006
15	347-591-008	62	347-590-035	109	347-590-015	156	347-552-007
16	347-590-001	63	347-590-036	110	347-590-016	157	347-552-008
17	347-592-002	64	347-590-037	111	347-590-017	158	347-552-009
18	347-592-003	65	347-590-038	112	347-590-018	159	347-552-010
19	347-592-004	66	347-590-039	113	347-590-019	160	347-552-011
20	347-592-005	67	347-590-040	114	347-590-016	161	347-552-012
21	347-592-006	68	347-590-041	115	347-590-017	162	347-552-013
22	347-592-007	69	347-590-042	116	347-590-018	163	347-552-014
23	347-592-008	70	347-590-043	117	347-590-019	164	347-552-015
24	347-592-009	71	347-590-044	118	347-590-020	165	347-552-016
25	347-592-010	72	347-590-045	119	347-590-021	166	347-552-017
26	347-592-011	73	347-590-046	120	347-590-022		
27	347-592-012	74	347-590-047	121	347-571-001		
28	347-592-013	75	347-590-048	122	347-571-002		
29	347-592-014	76	347-590-049	123	347-571-003		
30	347-592-015	77	347-590-050	124	347-571-004		
31	347-592-016	78	347-590-051	125	347-571-005		
32	347-592-017	79	347-590-052	126	347-571-006		
33	347-592-018	80	347-590-053	127	347-571-007		
34	347-592-019	81	347-570-001	128	347-571-008		
35	347-592-020	82	347-570-002	129	347-571-009		
36	347-592-021	83	347-570-003	130	347-571-010		
37	347-592-022	84	347-570-004	131	347-571-011		
38	347-592-023	85	347-570-005	132	347-571-012		
39	347-592-024	86	347-570-006	133	347-571-013		
40	347-592-025	87	347-570-007	134	347-571-014		
41	347-592-026	88	347-570-008	135	347-571-015		
42	347-592-027	89	347-570-009	136	347-571-016		
43	347-592-028	90	347-570-010	137	347-571-017		
44	347-592-029	91	347-570-011	138	347-571-018		
45	347-592-030	92	347-570-012	139	347-571-019		
46	347-592-031	93	347-570-013	140	347-571-020		
47	347-592-032	94	347-570-014	141	347-571-021		
48	347-592-033	95	347-591-001	142	347-571-022		

TAX ZONE B

REFERENCE NO.	APN
157	347-110-001