



GOODWIN CONSULTING GROUP

**CITY OF DIXON
COMMUNITY FACILITIES DISTRICT NO. 2013-1
(PARKLANE)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2015-16**

January 14, 2016

Community Facilities District No. 2013-1
CFD Tax Administration Report

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City of Dixon Community Facilities District No. 2013-1 (Parklane) (“CFD No. 2013-1” or “CFD”):

Fiscal Year 2015-16 Special Tax Levy

	Number of Taxed Parcels	Total Special Tax Levy
Facilities Special Tax	86	\$190,189
Services Special Tax	201	\$65,234

For further detail regarding the special tax levies, or special tax rates, please refer to Section IV of this report.

Development Status for Fiscal Year 2015-16

Type of Property	Units or Acres
Developed Property, SFD Lots: < 5,000 Sq. Ft. ≥ 5,000 and < 7,000 Sq. Ft. ≥ 7,000 and < 10,000 Sq. Ft. ≥ 10,000 Sq. Ft.	81 Units 5 Units 0 Units 0 Units
Other Property	0.00 Acres
Taxable Public Property	0.00 Acres
Undeveloped Property Tax Zone 1 Tax Zone 2	22.4 Acres 30.9 Acres

For more information regarding the status of development in the CFD, please see Section V of this report.

I. INTRODUCTION

City of Dixon Community Facilities District No. 2013-1 (Parklane)

On November 12, 2013, the City Council of the City of Dixon (the “City”) established CFD No. 2013-1. In a landowner election held on the same day, the qualified landowner electors within the CFD authorized the levy of a Mello-Roos special tax on property within CFD No. 2013-1. The landowners also voted to incur bonded indebtedness, secured by special taxes levied in the CFD, in an amount not to exceed \$25,000,000.

On October 28, 2014, the City Council of the City conducted an election that resulted in the landowners of property in the CFD approving an Amended and Restated Rate and Method of Apportionment of Special Tax (“Amended RMA”). The Amended RMA decreased the maximum special tax for facilities and increased the maximum special tax for services.

On September 17, 2015, CFD No. 2013-1 issued Special Tax Bonds, Series 2015 (the “Series 2015 Bonds” or “Bonds”) in the principal amount of \$7,670,000. Proceeds of the Bonds were primarily used to finance public facilities, generally including streetscape improvements, pedestrian improvements, and public open space related improvements.

CFD No. 2013-1 consists of approximately 71.51 gross acres located at the Northeast corner of State Highway 113 and East Parkway Boulevard in the City in a subdivision known as Parklane at Dixon. The CFD is being developed in five phases which are expected to include a total of 401 separate lots to be improved with single family detached homes.

The Mello-Roos Community Facilities Act of 1982

The reduction in property tax revenue that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to fund public infrastructure. The funding available from traditional assessment districts was limited by certain requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982, which provides for the levy of a special tax within a defined geographic area, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad range of facilities, and special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency’s general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

A community facilities district can also fund a broad range of services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, and maintenance of roads, parks, parkways, and open space. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

II. PURPOSE OF REPORT

This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2015-16 special tax levy for CFD No. 2013-1. The Report is intended to provide information to interested parties regarding CFD No. 2013-1, including the current financial obligations of the CFD, special taxes to be levied in fiscal year 2015-16, development status, and public facilities and services authorized to be funded by CFD No. 2013-1.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 2013-1 for fiscal year 2015-16.
- **Section IV** provides a summary of the methodology that is used to apportion the Facilities Special Tax and Services Special Tax among parcels in the CFD.
- **Section V** summarizes the status of development within the CFD.
- **Section VI** identifies facilities and services authorized to be financed by the CFD.
- **Section VII** provides information regarding funds and accounts established for the Bonds, including the current balances in such funds and accounts.
- **Section VIII** describes Facilities Special Tax prepayments that have occurred in the CFD, if any.
- **Section IX** provides information regarding special tax delinquencies in the CFD.
- **Section X** provides information regarding bond foreclosure covenants and foreclosure proceedings, if any.
- **Section XI** provides information on the reporting requirements set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.

III. SPECIAL TAX REQUIREMENTS

Pursuant to the Amended RMA, the amount collected in any fiscal year will be comprised of the annual Facilities Special Tax Requirement and annual Services Special Tax Requirement. A detailed description of each annual tax requirement is provided in this section. *(Unless otherwise indicated, capitalized terms are defined in the Amended RMA in Appendix C.)*

Facilities Special Tax Requirement

The Facilities Special Tax Requirement is defined as the amount that must be levied in any fiscal year: (i) to pay principal and interest on bonds which are due in the calendar year which begins in such fiscal year; (ii) to create or replenish reserve funds; (iii) to cure any delinquencies in the payment of principal or interest on bonds which have occurred in any prior fiscal year or (based on delinquencies in the payment of special taxes which have already taken place) are expected to occur in the fiscal year in which the tax will be collected; (iv) to pay administrative expenses; and (v) to pay the costs of authorized facilities to be funded directly from Facilities Special Tax proceeds. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any fiscal year by: (i) interest earnings on or surplus balances in funds and accounts for bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Fiscal Agent Agreement; (ii) proceeds from the collection of penalties associated with delinquent Facilities Special Taxes; and (iii) any other revenues available to pay debt service on the bonds as determined by the administrator. For fiscal year 2015-16, the Facilities Special Tax Requirement is \$190,189 and is calculated in the table below.

Community Facilities District No. 2013-1 Facilities Special Tax Requirement Fiscal Year 2015-16

Debt Service Payments	
March 1, 2016 Interest Payment	\$159,630
September 1, 2016 Interest Payment	\$175,203
Less: Capitalized Interest	(\$169,644)
CFD Administrative Expenses	\$25,000
Facilities Special Tax Requirement for Fiscal Year 2015-16	\$190,189

Services Special Tax Requirement

The Services Special Tax Requirement is defined as the amount necessary in any fiscal year to pay for: (i) authorized services; (ii) administrative expenses; and (iii) amounts needed to cure any delinquencies in the payment of Services Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the fiscal year in which the tax will be collected. In any fiscal year, the Services Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Services Special Tax in prior fiscal years, including revenues from the collection of delinquent Services Special Taxes and associated penalties and interest. The Services Special Tax Requirement for fiscal year 2015-16 is \$65,234.

IV. SPECIAL TAX LEVIES

Special taxes within CFD No. 2013-1 are levied pursuant to the methodology set forth in the Amended RMA. Among other things, the Amended RMA establishes various special tax categories against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied.

Special Tax Categories

Special tax categories for CFD No. 2013-1 include Developed Property, Undeveloped Property, and Taxable Public Property. Developed Property is defined as all taxable property for which a building permit for new construction was issued prior to June 30 of the prior fiscal year. Developed Property is subsequently divided into more detailed land use categories, as described in the paragraphs below, for the Facilities Special Tax and Services Special Tax. Undeveloped Property is defined as all parcels of taxable property that are not yet Developed Property. Undeveloped Property is further delineated into two different tax zones. Pursuant to the Amended RMA, Undeveloped Property in Tax Zone 1 is taxed first, up to the maximum special tax, before Undeveloped Property in Tax Zone 2 is taxed. Taxable Public Property includes any parcel of public property that had in its entirety been a parcel of taxable property in a prior fiscal year and, as such, had been subject to a special tax levy that was not prepaid when the public agency took ownership of the parcel.

As discussed above, Developed Property is further classified into two distinct land use categories: SFD Lots and Other Property.

- SFD Lots, defined as an individual single family detached residential lot identified and numbered on a final map, are delineated by lot size. Maximum Facilities Special Tax and Maximum Services Special Tax rates are assigned to the following SFD Lot sizes: (i) less than 5,000 square feet; (ii) greater than or equal to 5,000 and less than 7,000 square feet; (iii) greater than or equal to 7,000 and less than 10,000 square feet; and (iv) greater than 10,000 square feet.
- Other Property includes any parcel of Developed Property that is not Taxable Public Property for which a building permit was issued for a structure other than an individual single family detached unit.

Maximum Special Tax Rates

The Maximum Facilities Special Tax and Maximum Services Special Tax rates applicable to each category of Taxable Property in the CFD are set forth in Section C of the Amended RMA. The following tables summarize the maximum special taxes for fiscal year 2015-16 that can be levied on property in the CFD.

**Community Facilities District No. 2013-1
Maximum Facilities and Services Special Tax Rates
Fiscal Year 2015-16**

Type of Property	FY 2015-16 Maximum Facilities Special Tax Rate*	FY 2015-16 Maximum Services Special Tax Rate**
Developed Property, SFD Lots: < 5,000 Sq. Ft.	\$2,203.20 per Unit	\$141.68 per Unit
≥ 5,000 and < 7,000 Sq. Ft.	\$2,346.00 per Unit	\$141.68 per Unit
≥ 7,000 and < 10,000 Sq. Ft.	\$2,754.00 per Unit	\$141.68 per Unit
≥ 10,000 Sq. Ft.	\$3,009.00 per Unit	\$141.68 per Unit
Other Property	\$23,011.20 per Acre	\$1,129.38 per Acre
Taxable Public Property	\$23,011.20 per Acre	\$1,129.38 per Acre
Undeveloped Property	\$23,011.20 per Acre	\$1,129.38 per Acre

* Pursuant to the Amended RMA, on July 1, 2015 and on each July 1 thereafter, the maximum facilities special tax rates shown in the above table shall be increased by an amount equal to 2% of the amount in effect for the prior fiscal year.

** Pursuant to the Amended RMA, beginning February 2015 and each February thereafter, the Maximum Services Special Taxes shown in the above table shall be adjusted by applying the increase, if any, in the Consumer Price Index of San Francisco-Oakland-San Jose Area for All Urban Consumers that has occurred from December of the prior fiscal year to December of then-current fiscal year. Each annual adjustment of the Maximum Services Special Tax shall become effective on the subsequent July 1, without additional action by the City Council.

Apportionment of Special Taxes

Facilities Special Tax

Each fiscal year, as set forth in Section D of the Amended RMA, the administrator shall determine the Facilities Special Tax Requirement and shall levy the Facilities Special Tax as follows:

First, the Facilities Special Tax shall be levied proportionately on each parcel of Developed Property up to 100% of the Maximum Facilities Special Tax for such fiscal year until the amount levied on Developed Property is equal to the Facilities Special Tax Requirement prior to applying any Capitalized Interest that is available. If additional revenue is needed to satisfy the Facilities Special Tax Requirement after the first step and after applying Capitalized Interest to reduce the Facilities Special Tax Requirement, the special tax shall be levied proportionately on each parcel of Undeveloped Property within Tax Zone 1 up to 100% of the Maximum Facilities Special Tax for each parcel for such fiscal year. If additional revenue is needed after the second step, the Facilities Special Tax shall be levied proportionately on each parcel of Undeveloped Property within Tax Zone 2 up to 100% of the Maximum Facilities Special Tax for each parcel for such fiscal year. If additional revenue is needed after applying the first three steps, the Facilities Special Tax shall be levied proportionately on each parcel of Taxable Public Property, up to 100% of the Maximum Facilities Special Tax for each parcel for such fiscal year.

As of June 30, 2015, a building permit has been issued by the City for new construction of 86 units. No building permits have been issued for the construction of Other Property. For fiscal year 2015-16, the 86 Units will be taxed at the maximum rates based on their lot size. This will generate \$190,189 of Facilities Special Tax revenue, assuming no delinquencies, for fiscal year 2015-16.

Services Special Tax

Similar to the Facilities Special Tax, the administrator shall determine the Services Special Tax Requirement and shall levy the Services Special Tax proportionately on each parcel of Developed Property up to 100% of the Maximum Services Special Tax for such fiscal year until the amount levied on Developed Property is equal to the Services Special Tax Requirement. If additional revenue is needed after the first step, the Services Special Tax shall be levied proportionately on each parcel of Undeveloped Property within Tax Zone 1, up to 100% of the Maximum Services Special Tax for each parcel for such fiscal year. If additional revenue is needed after the second step, the Services Special Tax shall be levied proportionately on each parcel of Undeveloped Property within Tax Zone 2 up to 100% of the Maximum Services Special Tax for each parcel for such fiscal year. If additional revenue is needed after applying the first three steps, the Services Special Tax shall be levied proportionately on each parcel of Taxable Public Property, up to 100% of the Maximum Services Special Tax for each parcel for such fiscal year.

Application of the Maximum Services Special Tax rates to parcels of Developed Property will generate special tax revenue equal to \$12,184 assuming no delinquencies. This amount is insufficient to fund the Services Special Tax Requirement for fiscal year 2015-16, which is \$65,234. As a result of this, Undeveloped Property in Tax Zone 1 will be levied at 100% of its maximum special tax rate, which will generate an additional \$25,343. Undeveloped Property in Tax Zone 2 will be levied at 79.4% of its maximum special tax rate, which will generate the remaining \$27,706 needed to fully fund the Services Special Tax Requirement for fiscal year 2015-16. Combining the special tax revenues from Developed Property and Undeveloped Property in Tax Zone 1 and Tax Zone 2 will generate \$65,234, which is equal to the Services Special Tax Requirement for fiscal year 2015-16.

V. DEVELOPMENT UPDATE

As of June 30, 2015, a total of 86 parcels within CFD No. 2013-1 have had a building permit issued for new construction. There are no Other Property or Taxable Public Property in CFD No. 2013-1.

Based on the current status of development in CFD No. 2013-1, the following table summarizes the allocation of parcels to the special tax categories established in the Amended RMA:

**Community Facilities District No. 2013-1
Allocation to Special Tax Categories
For Fiscal Year 2015-16**

Type of Property	Units or Acres
Developed Property, SFD Lots: < 5,000 Sq. Ft. ≥ 5,000 and < 7,000 Sq. Ft. ≥ 7,000 and < 10,000 Sq. Ft. ≥ 10,000 Sq. Ft.	81 Units 5 Units 0 Units 0 Units
Other Property	0.00 Acres
Taxable Public Property	0.00 Acres
Undeveloped Property	
Tax Zone 1	22.4 Acres
Tax Zone 2	30.9 Acres

VI. AUTHORIZED FACILITIES AND SERVICES

CFD No. 2013-1 was formed to provide a portion of the financing for construction of certain facilities and for provision of certain services. A description of the facilities and services authorized to be funded by the CFD is outlined below:

Authorized Facilities

Facilities authorized to be funded by the CFD No. 2013-1 generally include:

- Backbone or Primary Streets (State Highway 113, East Parkway Blvd, Harvard Drive, College Way, and Yale Drive)
- Neighborhood Streets
- Open Space Parcels
- Pedestrian Connections

Authorized Services

Proceeds of the services special tax may be used to pay for: (i) the maintenance and operation of public street lighting and landscaping improvements; and (ii) the maintenance and operation of the City's Pond C and Lateral #2 storm drainage facilities.

VII. CFD FUNDS

Funds were established pursuant to the Fiscal Agent Agreement between the City of Dixon and MUFG Union Bank, N.A. (the “Fiscal Agent”). Following is a brief description of the purpose of each fund.

The **Reserve Fund** is held and maintained by the Fiscal Agent. This fund was established as a reserve for the payment of principal and interest on the Bonds in the event the balance in the Bond Fund is insufficient to make debt service payments. Whenever, on or before any interest payment date, or any other date at the request of the City of Dixon Finance Director (the “Finance Director”), the amount in the Reserve Fund exceeds the Reserve Requirement (i.e., \$646,861 as of September 30, 2015), the Fiscal Agent shall provide written notice to the Finance Director of the amount of the excess and shall transfer an amount equal to the excess from the Reserve Fund to the Bond Fund, to be used to pay interest on the Bonds on the next interest payment date.

The **Bond Fund** is held and maintained by the Fiscal Agent. Moneys in the Bond Fund shall be disbursed for the payment of the principal of, and interest and any premium on, the Bonds pursuant to the provisions in the Fiscal Agent Agreement. Within this fund, there is a **Capitalized Interest Account**, with funds therein shall be used and withdrawn by the Fiscal Agent solely for the payment of interest on the Bonds. When the amount in the Capitalized Interest Account is fully expended for the payment of interest, the account shall be closed.

The **Special Tax Fund** is held and maintained by the Fiscal Agent. This fund was created to hold facilities special tax receipts apportioned to CFD No. 2013-1. The Fiscal Agent shall disburse all money received from facilities special tax revenues pursuant to the provisions in the Fiscal Agent Agreement.

The **Administrative Expense Fund** is held and maintained by the City. All money in the Administrative Expense Fund shall be withdrawn by the Finance Director only to pay for administrative expenses or costs of issuance. On the last day of each fiscal year, the Finance Director shall withdraw from the Administrative Expense Fund and transfer to the Fiscal Agent for deposit into the Special Tax Fund any amount in excess of that which is needed to pay any administrative expenses incurred but not yet paid and which is not otherwise encumbered.

The **Improvement Fund** is held and maintained by the Fiscal Agent. Moneys in the Improvement Fund shall be disbursed for the payment or reimbursement of the costs of the project. Upon the filing of an officer’s certificate stating that the project has been completed and that all costs of the project have been paid or are not required to be paid from the Improvement Fund, the Fiscal Agent shall transfer the amount, if any, remaining in the Improvement Fund to the Bond Fund for application to debt service payments due on the next succeeding interest payment date and the Improvement Fund shall be closed.

Fund Balances

As of September 17, 2015, the various CFD funds and accounts had the following balances:

**Community Facilities District No. 2013-1
Fund and Account Balances
As of September 17, 2015***

Reserve Fund	\$646,861
Bond Fund	\$0
Capitalized Interest Account	\$169,644
Special Tax Fund	\$0
Administrative Expense Fund	\$0
Improvement Fund	\$6,641,553

** The issuance date of the Bonds.*

VIII. PREPAYMENTS

CFD No. 2013-1 allows property owners to fully payoff (i.e., prepay) their facilities special tax obligation if they so choose. The services special tax obligation cannot be prepaid. To date, no property owner has prepaid his/her facilities special tax obligation for CFD No. 2013-1.

IX. DELINQUENCIES

Fiscal year 2015-16 is the first year that a special tax will be levied on property within CFD No. 2013-1; therefore, there are no special tax delinquencies to report for prior fiscal years.

X. FORECLOSURE COVENANT

The City has covenanted in the Fiscal Agent Agreement with and for the benefit of the owners of the Bonds that on or about September 1 of each fiscal year, the Finance Director shall compare the amount of the facilities special taxes levied in the CFD to the amount of facilities special tax revenues received by the City, and:

Individual Delinquencies: If the Finance Director determines that any single parcel subject to the facilities special tax in the CFD is delinquent in the payment of facilities special taxes in the aggregate amount of \$5,000 or more, then the Finance Director shall send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 45 days of such determination, and (if the delinquency remains uncured) foreclosure proceedings shall be commenced by the City within 90 days of such determination.

Aggregate Delinquencies: If the Finance Director determines that the total amount of delinquent facilities special tax for the prior fiscal year for the entire CFD, (including the total of delinquencies described in “Individual Delinquencies” above), exceeds 5% of the total facilities special tax due and payable for the prior fiscal year, the Finance Director shall notify or cause to be notified property owners who are then delinquent in the payment of facilities special taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and shall commence foreclosure proceedings within 90 days of such determination against each parcel of land in the CFD with a facilities special tax delinquency.

Notwithstanding the foregoing, the Finance Director need not take any such actions with respect to a delinquent parcel if (i) the CFD is then participating in the teeter plan, and (ii) the amount in the Reserve Fund is at least equal to the Reserve Requirement.

As of the date of this Report, the City has not been required to initiate foreclosure proceedings on parcels in CFD No. 2013-1.

XI. SENATE BILL 165 REPORTING REQUIREMENTS

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to Sections 50075.3 and 53411, the chief fiscal officer of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the governing body setting forth the following information.

Section 50075.3

Item (a): Identify the amount of special taxes that have been collected and expended.

Fiscal year 2015-16 is the first year in which special taxes will be levied in the CFD; therefore, no prior special taxes have been collected or expended.

Item (b): Identify the status of any project required or authorized to be funded by the special taxes.

The authorized facilities and services to be funded from special taxes are outlined in Section VI of this Report. Construction of authorized facilities are ongoing. Since fiscal year 2015-16 is the first fiscal year in which special taxes will be levied in the CFD, no authorized services have been funded by special taxes from prior fiscal years.

Section 53411

Item (a): Identify the amount of bonds that have been collected and expended.

The Series 2015 Bonds were issued by the City on September 17, 2015 in the principal amount of \$7,670,000. The Bonds were sold at an original issue premium of \$51,689 and an underwriter's discount of \$73,632. Upon issuance of the Bonds, \$6,641,553 from bond proceeds was deposited into the Improvement Fund. An additional \$190,000 was used to pay the costs of issuing the bonds. Approximately \$646,861 was deposited in the Reserve Fund, and the remaining \$169,643 was deposited in the Capitalized Interest Account.

Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.

The authorized improvements to be funded from bond proceeds are summarized in Section VI of this Report and are being constructed with monies within the Improvement Fund. Construction, or acquisition, of the authorized public improvements is ongoing.

APPENDIX A

Summary of Fiscal Year 2015-16 Special Tax Levy

City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Fiscal Year 2015-16 Special Tax Levy Summary

Product Type	FY 2015-16 Maximum Facilities Special Tax	FY 2015-16 Actual Facilities Special Tax	FY 2015-16 Maximum Services Special Tax	FY 2015-16 Actual Services Special Tax	Units/ Acres	FY 2015-16 Total Facilities Special Tax Levy	FY 2015-16 Total Services Special Tax Levy	FY 2015-16 Total Special Tax Levy
Single Family Detached Property	<i>(per Residential Unit)</i>							
< 5,000 Sq. Ft.	\$2,203.20	\$2,203.20	\$141.68	\$141.68	81 Units	\$178,459	\$11,476	\$189,935
≥ 5,000 and < 7,000 Sq. Ft.	\$2,346.00	\$2,346.00	\$141.68	\$141.68	5 Units	\$11,730	\$708	\$12,438
≥ 7,000 and < 10,000 Sq. Ft.	\$2,754.00	\$2,754.00	\$141.68	\$141.68	0 Units	\$0	\$0	\$0
≥ 10,000 Sq. Ft.	\$3,009.00	\$3,009.00	\$141.68	\$141.68	0 Units	\$0	\$0	\$0
Other Property	<i>(per Acre)</i>							
	\$23,011.20	\$23,011.20	\$1,129.38	\$1,129.38	0.0 Acres	\$0	\$0	\$0
Undeveloped Property	<i>(per Acre)</i>							
Tax Zone 1	\$23,011.20	\$0.00	\$1,129.38	\$1,129.38	22.4 Acres	\$0	\$25,343	\$25,343
Tax Zone 2	\$23,011.20	\$0.00	\$1,129.38	\$896.64	30.9 Acres	\$0	\$27,706	\$27,706
Taxable Public Property	<i>(per Acre)</i>							
	\$23,011.20	\$0.00	\$1,129.38	\$0.00	0.0 Acres	\$0	\$0	\$0
Total FY 2015-16 Special Tax Levy						\$190,189	\$65,234	\$255,423

APPENDIX B

*Fiscal Year 2015-16 Special Tax Levy
for Individual Assessor's Parcels*

City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Fiscal Year 2015-16 Special Tax Levy

Assessor's Parcel Number	Development Status	Tax Zone	Lot Size	FY 2015-16 Maximum Facilities Special Tax	FY 2015-16 Actual Facilities Special Tax	FY 2015-16 Maximum Services Special Tax	FY 2015-16 Actual Services Special Tax	FY 2015-16 Total Actual Special Tax
0116-030-170	Undeveloped	1		\$225,739.87	\$0.00	\$11,079.22	\$11,079.22	\$11,079.22
0116-030-190	Undeveloped	2		\$66,502.37	\$0.00	\$3,263.91	\$2,591.30	\$2,591.30
0116-030-200	Undeveloped	2		\$269,231.04	\$0.00	\$13,213.75	\$10,490.70	\$10,490.70
0116-030-210	Undeveloped	2		\$375,312.67	\$0.00	\$18,420.19	\$14,624.22	\$14,624.22
0116-130-040	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-130-050	Developed	1	4,375	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-060	Developed	1	3,164	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-070	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-080	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-090	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-100	Developed	1	3,891	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-110	Developed	1	3,010	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-120	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-130	Developed	1	3,911	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-130-140	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-150	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-160	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-170	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-180	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-190	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-200	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-130-210	Undeveloped	1		\$2,071.01	\$0.00	\$101.64	\$101.64	\$101.64
0116-130-220	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-130-230	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-240	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-250	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-260	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-270	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-280	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-290	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-130-300	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-130-310	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-130-320	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-330	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-340	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-350	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-360	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-370	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-380	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-390	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-400	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-410	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-130-420	Undeveloped	1		\$3,221.57	\$0.00	\$158.11	\$158.12	\$158.12
0116-130-430	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-140-010	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-141-010	Developed	1	4,785	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-020	Developed	1	3,301	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-030	Developed	1	3,440	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-040	Developed	1	3,282	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-050	Developed	1	3,420	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-060	Developed	1	3,263	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-070	Developed	1	3,400	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-080	Developed	1	3,244	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-090	Developed	1	3,703	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88

City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Fiscal Year 2015-16 Special Tax Levy

Assessor's Parcel Number	Development Status	Tax Zone	Lot Size	FY 2015-16 Maximum Facilities Special Tax	FY 2015-16 Actual Facilities Special Tax	FY 2015-16 Maximum Services Special Tax	FY 2015-16 Actual Services Special Tax	FY 2015-16 Total Actual Special Tax
0116-141-100	Developed	1	5,426	\$2,346.00	\$2,346.00	\$141.68	\$141.68	\$2,487.68
0116-141-110	Developed	1	4,018	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-120	Developed	1	3,308	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-130	Developed	1	3,188	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-140	Developed	1	3,187	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-150	Developed	1	3,187	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-160	Developed	1	3,329	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-170	Developed	1	3,186	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-180	Developed	1	3,185	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-190	Developed	1	3,184	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-200	Developed	1	3,327	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-210	Developed	1	3,183	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-220	Developed	1	3,325	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-230	Developed	1	3,428	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-240	Developed	1	5,548	\$2,346.00	\$2,346.00	\$141.68	\$141.68	\$2,487.68
0116-141-250	Developed	1	4,054	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-260	Developed	1	3,239	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-270	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-141-280	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-141-290	Undeveloped	1		\$1,840.90	\$0.00	\$90.35	\$90.36	\$90.36
0116-142-010	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-020	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-030	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-040	Developed	1	4,024	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-050	Developed	1	3,893	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-060	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-070	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-142-080	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-010	Developed	1	3,608	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-020	Developed	1	3,277	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-030	Developed	1	5,322	\$2,346.00	\$2,346.00	\$141.68	\$141.68	\$2,487.68
0116-143-040	Developed	1	3,936	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-050	Developed	1	3,212	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-060	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-070	Developed	1	3,109	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-080	Developed	1	3,563	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-090	Developed	1	5,491	\$2,346.00	\$2,346.00	\$141.68	\$141.68	\$2,487.68
0116-143-100	Developed	1	3,439	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-110	Developed	1	3,099	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-120	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-130	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-140	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-150	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-160	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-170	Developed	1	3,316	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-180	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-190	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-200	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-210	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-220	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-230	Developed	1	3,271	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-240	Developed	1	3,456	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-250	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-260	Developed	1	3,004	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88

City of Dixon
Community Facilities District No. 2013-1
(Parklane)
Fiscal Year 2015-16 Special Tax Levy

Assessor's Parcel Number	Development Status	Tax Zone	Lot Size	FY 2015-16 Maximum Facilities Special Tax	FY 2015-16 Actual Facilities Special Tax	FY 2015-16 Maximum Services Special Tax	FY 2015-16 Actual Services Special Tax	FY 2015-16 Total Actual Special Tax
0116-143-270	Developed	1	3,694	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-280	Developed	1	5,434	\$2,346.00	\$2,346.00	\$141.68	\$141.68	\$2,487.68
0116-143-290	Developed	1	3,301	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-300	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-310	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-320	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-143-330	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-010	Developed	1	4,079	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-020	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-030	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-040	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-144-050	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-144-060	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-070	Developed	1	3,969	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-080	Developed	1	3,946	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-090	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-100	Developed	1	3,115	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-110	Developed	1	3,255	\$2,203.20	\$2,203.20	\$141.68	\$141.68	\$2,344.88
0116-144-120	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-144-130	Undeveloped	1		\$1,610.78	\$0.00	\$79.06	\$79.06	\$79.06
0116-144-140	Undeveloped	1		\$1,840.90	\$0.00	\$90.35	\$90.36	\$90.36
0116-150-010	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-151-010	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-151-020	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-151-030	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-151-040	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-151-050	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-151-060	Undeveloped	1		\$3,451.68	\$0.00	\$169.41	\$169.40	\$169.40
0116-151-070	Undeveloped	1		\$4,142.02	\$0.00	\$203.29	\$203.28	\$203.28
0116-151-080	Undeveloped	1		\$3,911.90	\$0.00	\$191.99	\$192.00	\$192.00
0116-151-090	Undeveloped	1		\$3,911.90	\$0.00	\$191.99	\$192.00	\$192.00
0116-151-100	Undeveloped	1		\$3,221.57	\$0.00	\$158.11	\$158.12	\$158.12
0116-151-110	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-151-120	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-010	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-020	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-030	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-040	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-050	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-060	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-070	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-080	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-152-090	Undeveloped	1		\$3,221.57	\$0.00	\$158.11	\$158.12	\$158.12
0116-152-100	Undeveloped	1		\$3,681.79	\$0.00	\$180.70	\$180.70	\$180.70
0116-152-110	Undeveloped	1		\$3,681.79	\$0.00	\$180.70	\$180.70	\$180.70
0116-152-120	Undeveloped	1		\$3,911.90	\$0.00	\$191.99	\$192.00	\$192.00
0116-152-130	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-152-140	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-152-150	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-152-160	Undeveloped	1		\$2,761.34	\$0.00	\$135.53	\$135.52	\$135.52
0116-152-170	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-180	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-190	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-200	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24

City of Dixon
Community Facilities District No. 2013-1
(Parklane)
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Assessor's Parcel Number	Development Status	Tax Zone	Lot Size	FY 2015-16 Maximum Facilities Special Tax	FY 2015-16 Actual Facilities Special Tax	FY 2015-16 Maximum Services Special Tax	FY 2015-16 Actual Services Special Tax	FY 2015-16 Total Actual Special Tax
0116-152-210	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-220	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-230	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-240	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-152-250	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-153-010	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-153-020	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-153-030	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-153-040	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-153-050	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-153-060	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-153-070	Undeveloped	1		\$3,221.57	\$0.00	\$158.11	\$158.12	\$158.12
0116-153-080	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-153-090	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-153-100	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-153-110	Undeveloped	1		\$3,221.57	\$0.00	\$158.11	\$158.12	\$158.12
0116-161-010	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-020	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-030	Exempt			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0116-161-040	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-050	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-060	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-070	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-080	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-090	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-100	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-110	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-120	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-161-130	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-161-140	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-150	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-160	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-170	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-180	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-190	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-200	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-210	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-220	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-161-230	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-171-010	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-171-020	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-171-030	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-171-040	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-172-010	Undeveloped	1		\$2,991.46	\$0.00	\$146.82	\$146.82	\$146.82
0116-172-020	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-172-030	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24
0116-172-040	Undeveloped	1		\$2,531.23	\$0.00	\$124.23	\$124.24	\$124.24

Total Special Tax Levy for FY 2015-16

\$255,423.68

APPENDIX C

Amended and Restated Rate and Method of Apportionment of Special Tax

EXHIBIT B

CITY OF DIXON COMMUNITY FACILITIES DISTRICT NO. 2013-1 (PARKLANE)

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes applicable to each Assessor's Parcel in the City of Dixon Community Facilities District No. 2013-1 (Parklane) shall be levied and collected according to the tax liability determined by the City or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in the CFD, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

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 or other parcel map recorded with the County.

“Act” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

“Administrative Expenses” means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the City in carrying out its duties with respect to the CFD and the Bonds, including, but not limited to, the levy and collection of Special Taxes, the fees and expenses of its legal counsel, costs related to annexing property into the CFD, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Taxes, costs associated with appeals or requests for interpretation associated with the Special Taxes and this RMA, amounts needed to pay rebate to the federal government with respect to the Bonds, costs associated with complying with any continuing disclosure requirements with respect to the Bonds and the Special Taxes, costs associated with foreclosure and collection of delinquent Special Taxes and all other costs and expenses of the City and County in any way related to the establishment or administration of the CFD.

“Administrator” means the person or firm designated by the City to administer the Special Taxes according to this RMA.

“Assessor’s Parcel” or “Parcel” means a lot or parcel shown on a County Assessor’s Parcel map with an assigned County Assessor’s Parcel number.

“Authorized Facilities” means the public facilities authorized to be financed, in whole or in part, by the Facilities Special Tax proceeds.

“Authorized Services” means those services that are authorized to be funded by Services Special Taxes collected within the CFD.

“Bonds” means bonds or other debt (as defined in the Act), whether in one or more series, issued or assumed by the CFD to fund Authorized Facilities.

“Capitalized Interest” means funds in any capitalized interest account available to pay interest on Bonds.

“CFD” means the City of Dixon Community Facilities District No. 2013-1 (Parklane).

“CFD Formation” means the date on which the Resolution of Formation to form CFD No. 2013-1 was adopted by the City Council.

“City” means the City of Dixon.

“City Council” means the City Council of the City of Dixon, acting as the legislative body of CFD No. 2013-1.

“County” means the County of Solano.

“Developed Property” means, in any Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to June 30 of the prior Fiscal Year.

“Facilities Special Tax” means a special tax levied in any Fiscal Year to pay the Facilities Special Tax Requirement.

“Facilities Special Tax Requirement” means the amount necessary in any Fiscal Year (i) to pay principal and interest on Bonds which are due in the calendar year which begins in such Fiscal Year, (ii) to create or replenish reserve funds, (iii) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in any prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, (iv) to pay Administrative Expenses, and (v) to pay the costs of Authorized Facilities to be funded directly from Facilities Special Tax proceeds. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by (i) interest earnings on or surplus balances in funds and accounts for Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Indenture, (ii) proceeds from the collection of penalties associated with delinquent Facilities Special Taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) that creates lots which do not need to be further subdivided prior to issuance of a building permit for a residential structure. The term “Final Map” shall not include any Assessor’s Parcel map or subdivision map, or portion thereof, that does not create lots that are in their final configuration, including Assessor’s Parcels that are designated as remainder parcels.

“Fiscal Year” means the period starting July 1 and ending on the following June 30.

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

“Index” means the Consumer Price Index of the San Francisco-Oakland-San Jose area for all urban consumers.

“Maximum Facilities Special Tax” means the greatest amount of Facilities Special Tax that can be levied on an Assessor’s Parcel in any Fiscal Year determined in accordance with Section C.1 below.

“Maximum Services Special Tax” means the greatest amount of Services Special Tax that can be levied on an Assessor’s Parcel in any Fiscal Year determined in accordance with Section C.2 below.

“Other Property” means any Parcel of Developed Property that is not Taxable Public Property and for which a building permit was issued for a structure other than a Unit.

“Proportionately” means, (a) for Developed Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property, (b) for Undeveloped Property, that the ratio of the actual Special Tax levied to the Maximum Special Tax is equal for all Assessor’s Parcels of Undeveloped Property, and (c) for Taxable Public Property, that the ratio of the actual Special Tax levied to the Maximum Special Tax is equal for all Assessor’s Parcels of Taxable Public Property.

“Public Property” means any property within the boundaries of the CFD that is owned by or irrevocably offered for dedication to the federal government, State of California, County, City, or other local governments or public agencies.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services Special Tax” means a special tax levied in any Fiscal Year to pay the Services Special Tax Requirement.

“Services Special Tax Requirement” means the amount of revenue needed in any Fiscal Year to pay for: (i) Authorized Services, (ii) Administrative Expenses, and (iii) amounts needed to cure any delinquencies in the payment of Services Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected. In any Fiscal Year, the Services Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Services Special Tax in prior Fiscal Years, including revenues from the collection of delinquent Services Special Taxes and associated penalties and interest.

“SFD Lot” means an individual single family detached residential lot identified and numbered on a Final Map.

“Special Taxes” means, collectively, the Facilities Special Tax and the Services Special Tax.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of the CFD which are not exempt from the Special Taxes pursuant to law or Section F below.

“Taxable Public Property” means any Parcel of Public Property that had in its entirety been a Parcel of Taxable Property in a prior Fiscal Year and, as such, had been subject to a Special Tax levy that was not prepaid when the public agency took ownership of the Parcel.

“Tax Zone” means one of the two mutually exclusive geographic areas defined below and identified in Attachment 1 of this RMA.

“Tax Zone 1” means the geographic area that, as of CFD Formation, was: (i) expected to include neighborhoods 1, 2 and 3 of the Parklane Project, and (ii) is specifically identified as Tax Zone 1 in Attachment 1 of this RMA.

“Tax Zone 2” means the geographic area that, as of CFD Formation, was: (i) expected to include neighborhoods 4 and 5 of the Parkland Project, and (ii) is specifically identified as Tax Zone 2 in Attachment 1 of this RMA.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property that are not yet Developed Property.

“Unit” means an individual single family detached unit.

B. DATA FOR ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property within the CFD. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Taxable Property is Developed Property, Undeveloped Property, or Taxable Public Property, (ii) the Tax Zone within which each Parcel is located, and (iii) the Facilities Special Tax Requirement and the Services Special Tax Requirement for the Fiscal Year.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, and (iii) a building permit was issued prior to June 30 of the prior Fiscal Year for development on one or more of the newly-created parcels, the Administrator shall calculate the Special Taxes separately for Developed Property and Undeveloped Property within the subdivided area, then levy the sum of these two amounts on the master Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAXES

1. Facilities Special Tax

Table 1 below identifies the Maximum Facilities Special Tax for Taxable Property within the CFD.

**TABLE 1
MAXIMUM FACILITIES SPECIAL TAX**

<i>Type of Property</i>	<i>Maximum Facilities Special Tax Fiscal Year 2014-15*</i>
Developed Property, SFD Lots: ≥ 10,000 square feet ≥ 7,000 and < 10,000 square feet ≥ 5,000 and < 7,000 square feet < 5,000 square feet	\$2,950 per Unit \$2,700 per Unit \$2,300 per Unit \$2,160 per Unit
Other Property	\$22,560 per Acre
Taxable Public Property	\$22,560 per Acre
Undeveloped Property	\$22,560 per Acre

**** On July 1, 2015 and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by an amount equal to 2.0% of the amount in effect for the prior Fiscal Year.***

2. *Services Special Tax*

Table 2 below identifies the Maximum Services Special Tax for Taxable Property within the CFD.

**TABLE 2
MAXIMUM SERVICES SPECIAL TAX**

<i>Type of Property</i>	<i>Maximum Services Special Tax Fiscal Year 2014-15*</i>
Developed Property, SFD Lots: ≥ 10,000 square feet ≥ 7,000 and < 10,000 square feet ≥ 5,000 and < 7,000 square feet < 5,000 square feet	\$138 per Unit \$138 per Unit \$138 per Unit \$138 per Unit
Other Property	\$1,100 per Acre
Taxable Public Property	\$1,100 per Acre
Undeveloped Property	\$1,100 per Acre

** Beginning February 2015 and each February thereafter, the Maximum Services Special Taxes shown in Table 2 above shall be adjusted by applying the increase, if any, in the Index that has occurred from December of the prior Fiscal Year to December of the then-current Fiscal Year. Each annual adjustment of the Maximum Services Special Tax shall become effective on the subsequent July 1, without additional action by the City Council.*

D. METHOD OF LEVY OF THE SPECIAL TAXES

1. *Facilities Special Tax*

Each Fiscal Year, the Administrator shall determine the Facilities Special Tax Requirement for the Fiscal Year and levy the Facilities Special Tax on all Parcels of Taxable Property as follows:

Step 1: The Facilities Special Tax shall be levied Proportionately on each Parcel of Developed Property within the CFD up to 100% of the Maximum Facilities Special Tax for each Parcel for such Fiscal Year until the amount levied on Developed Property is equal to the Facilities Special Tax Requirement prior to applying Capitalized Interest that is available under the applicable Indenture;

- Step 2:** If additional revenue is needed after Step 1, and after applying Capitalized Interest to the Special Tax Requirement, the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within Tax Zone 1, up to 100% of the Maximum Facilities Special Tax for each Parcel for such Fiscal Year;
- Step 3:** If additional revenue is needed after Step 2, the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within Tax Zone 2, up to 100% of the Maximum Facilities Special Tax for each Parcel for such Fiscal Year;
- Step 4:** If additional revenue is needed after Step 3, the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property, up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year.

2. *Services Special Tax*

Each Fiscal Year, the Administrator shall determine the Services Special Tax Requirement for the Fiscal Year and levy the Services Special Tax on all Parcels of Taxable Property as follows:

- Step 1:** The Services Special Tax shall be levied Proportionately on each Parcel of Developed Property within the CFD up to 100% of the Maximum Services Special Tax for each Parcel for such Fiscal Year until the amount levied on Developed Property is equal to the Services Special Tax Requirement;
- Step 2:** If additional revenue is needed after Step 1, the Services Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within Tax Zone 1, up to 100% of the Maximum Services Special Tax for each Parcel for such Fiscal Year;
- Step 3:** If additional revenue is needed after Step 2, the Services Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within Tax Zone 2, up to 100% of the Maximum Services Special Tax for each Parcel for such Fiscal Year;
- Step 4:** If additional revenue is needed after Step 3, the Services Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property, up to 100% of the Maximum Services Special Tax for each Parcel for such Fiscal Year.

E. MANNER OF COLLECTION OF SPECIAL TAXES

The Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in

Section G below and provided further that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods.

The Facilities Special Tax shall be levied and collected until principal and interest on Bonds have been repaid, costs of constructing or acquiring Authorized Facilities from Facilities Special Tax proceeds have been paid, and all Administrative Expenses have been paid or reimbursed. However, in no event shall Facilities Special Taxes be levied after Fiscal Year 2055-2056. Under no circumstances may the Facilities Special Tax on a Parcel in residential use be increased in any Fiscal Year as a consequence of delinquency or default in payment of the Facilities Special Tax levied on another Parcel or Parcels by more than ten percent (10%) above the amount that would have been levied in that fiscal year had there never been any such delinquencies or defaults. The Services Special Tax may be levied and collected in perpetuity.

F. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Taxes shall be levied on Public Property, except Taxable Public Property, as defined herein. In addition, no Special Taxes shall be levied on Parcels that (i) are designated as permanent open space or common space on which no structure is permitted to be constructed, (ii) are owned by a public utility for an unmanned facility, or (iii) are subject to an easement that precludes any use on the Parcel other than that permitted by the easement. In addition, no Facilities Special Tax shall be levied on any Parcel that has fully prepaid the Facilities Special Tax obligation assigned to the Parcel, as determined pursuant to the formula set forth in Section G below. Notwithstanding the foregoing, if a Maximum Facilities Special Tax was levied on a Parcel, and the entire Parcel subsequently meets the criteria in (i), (ii) or (iii) above, the Parcel shall remain subject to the Facilities Special Tax levy unless and until a prepayment calculated pursuant to Section G below is received to release the Parcel from its Facilities Special Tax obligation.

G. PREPAYMENT OF THE FACILITIES SPECIAL TAX

The following definitions apply to this Section G:

“Construction Fund” means the account (regardless of its name) identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

“Outstanding Bonds” means all Previously Issued Bonds which remain outstanding, with the following exception: if a Facilities Special Tax has been levied against, or already paid by, an Assessor’s Parcel making a prepayment, and a portion of the Facilities Special Tax will be used to pay a portion of the next principal payment on the Bonds that remain outstanding (as determined by the Administrator), that next principal payment shall be subtracted from the total Bond principal that remains outstanding, and

the difference shall be used as the amount of Outstanding Bonds for purposes of this prepayment formula.

“Previously Issued Bonds” means all Bonds that have been issued prior to the date of prepayment.

“Public Facilities Requirements” means \$12,100,000, or such other number as shall be determined by the City to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of the CFD. The Public Facilities Requirements shown above may be adjusted or separate Public Facilities Requirements may be identified each time property annexes into the CFD; at no time shall the added Public Facilities Requirement for that annexation area exceed the amount of public improvement costs that are expected to be supportable by the Maximum Special Tax revenues generated within that annexation area.

“Remaining Facilities Costs” means the Public Facilities Requirements (as defined above), minus public facility costs funded by Previously Issued Bonds (as defined above), developer equity, and/or any other source of funding.

1. *Full Prepayment*

The Facilities Special Tax obligation applicable to an Assessor’s Parcel in the CFD may be fully prepaid and the obligation of the Assessor’s Parcel to pay the Facilities Special Tax 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 Facilities Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel. Prepayment must be made not less than 50 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Facilities Special Taxes.

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

	Bond Redemption Amount
plus	Remaining Facilities Amount
plus	Redemption Premium
plus	Defeasance Requirement
plus	Administrative Fees and Expenses
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount shall be determined by application of the following steps:

- Step 1.** Determine the total Maximum Facilities Special Tax that could be collected from the Assessor’s Parcel prepaying the Facilities Special Tax in the Fiscal Year in which prepayment would be received by the City.
- Step 2.** Divide the Maximum Facilities Special Tax computed pursuant to Step 1 by the total Maximum Facilities Special Tax Revenue expected to be collected for all property in the CFD for the Fiscal Year in which prepayment would be received by the City.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (*the “Bond Redemption Amount”*).
- Step 4.** Compute the current Remaining Facilities Costs (if any).
- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid (*the “Remaining Facilities Amount”*).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the “Redemption Premium”*).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the last Bond interest payment date on which interest has been or will be paid by Facilities Special Taxes already levied until the earliest redemption date for the Outstanding Bonds.
- Step 8:** Compute the amount of interest the City reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9:** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (*the “Defeasance Requirement”*).
- Step 10.** Determine the costs of computing the prepayment amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption (*the “Administrative Fees and Expenses”*).
- Step 11.** If and to the extent so provided in the Indenture, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (*the “Reserve Fund Credit”*).

- Step 12.** The Facilities Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “*Prepayment Amount*”).
- Step 13.** From the Prepayment Amount, the amounts computed pursuant to Steps 3, 6, and 9 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited into the Construction Fund. The amount computed pursuant to Step 10 shall be retained in the account or fund that is established to pay administrative expenses of the CFD.

Once a prepayment of Facilities Special Taxes has been received, a Notice of Cancellation of Special Tax Lien shall be recorded against the Parcel to reflect the discharge of the Parcel’s obligation to pay the Facilities Special Tax. However, a Notice of Cancellation of Special Tax Lien shall not be recorded until all Facilities Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected. The prepayment of a Facilities Special Tax shall not affect the perpetual obligation to pay the Services Special Tax.

2. *Partial Prepayment*

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, except that the full amount of administrative fees and expenses determined in Step 10 shall be included in the partial prepayment. The Maximum Facilities Special Tax that can be levied on a Parcel after a partial prepayment is made shall be determined as follows:

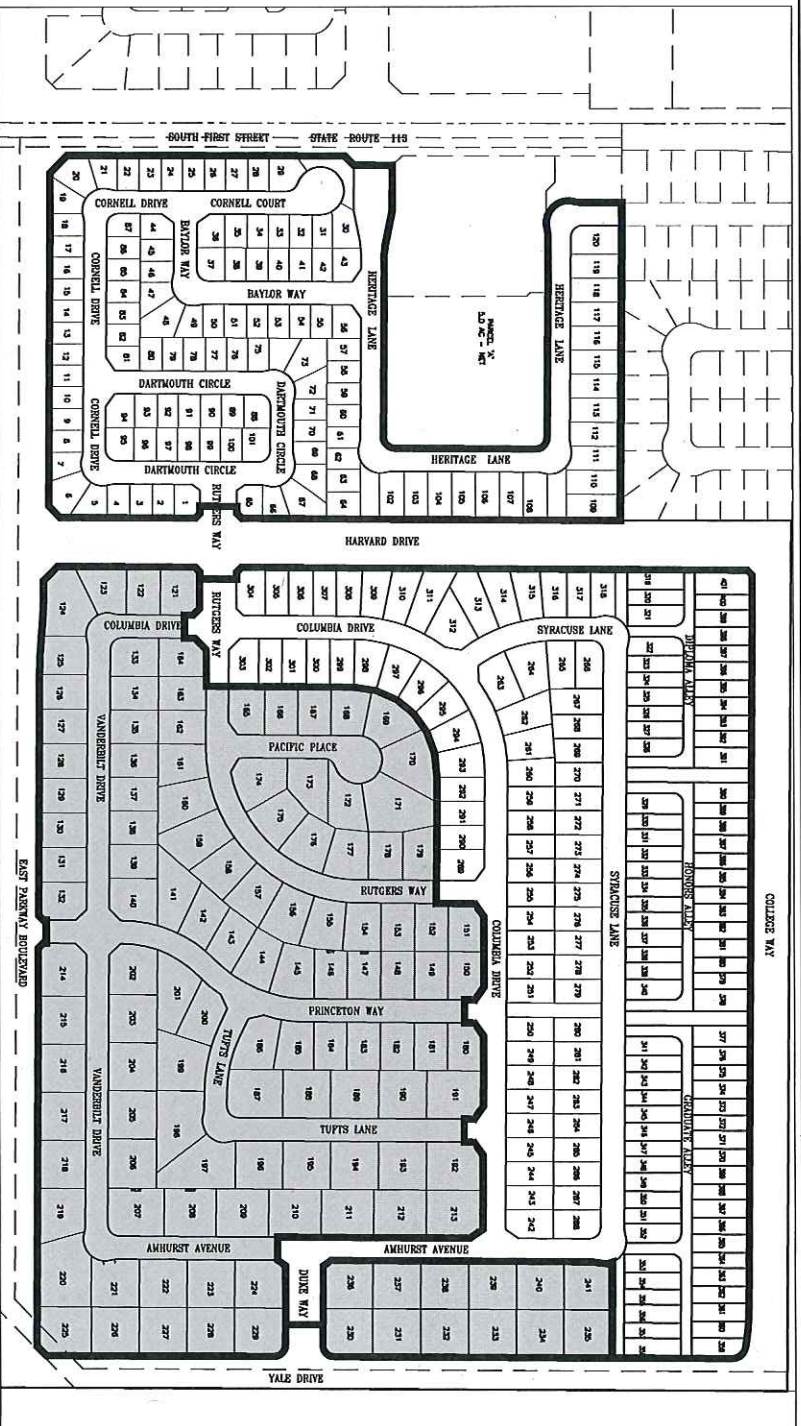
- Step 1.** Calculate the full prepayment (not including the amount collected for administrative fees and expenses) that would be due from the Parcel if the entire Special Tax obligation were being prepaid pursuant to Section G.1 above.
- Step 2.** Divide the partial prepayment amount for the Parcel (not including the amount collected for administrative fees and expenses) by the amount computed in Step 1 to determine a percentage.
- Step 3.** Subtract the percentage computed in Step 2 from 100% to determine the “Remaining Percentage.”
- Step 4.** Multiply the Remaining Percentage from Step 3 by the Maximum Facilities Special Tax for the Parcel to determine the new Maximum Facilities Special Tax that will be in effect for the Parcel after the partial prepayment is applied.

H. INTERPRETATION OF SPECIAL TAX FORMULA

The City may interpret, clarify, and revise this RMA to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, that does not create a material adverse effect on the levy and collection of the Special Taxes and any security for any Bonds.

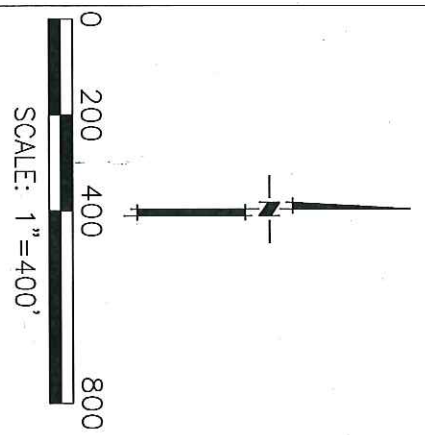
ATTACHMENT 1

IDENTIFICATION OF TAX ZONES



TAX ZONE DESIGNATIONS

APN	ZONE
116-030-140	ZONE 1
116-030-160	ZONE 1
116-030-170	ZONE 1
116-030-180	ZONE 1
116-030-190	ZONE 2
116-030-200	ZONE 2
116-030-210	ZONE 2



1. FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF DIXON, THIS _____ DAY OF _____, 2013.

CITY CLERK _____

2. I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CITY OF DIXON COMMUNITY FACILITIES DISTRICT No. 2013-1, (PARKLANE), COUNTY OF SOLANO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF DIXON AT A MEETING THEREOF, HELD ON THE DAY OF _____, 2013, BY ITS RESOLUTION No. _____

CITY CLERK _____

3. FILED THIS _____ DAY OF _____, 2013 AT THE HOUR OF _____ O'CLOCK _____M., IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT, AT PAGE _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SOLANO, STATE OF CALIFORNIA.

PROPOSED BOUNDARIES OF
CITY OF DIXON
COMMUNITY FACILITIES DISTRICT No. 2013-1
(PARKLANE)
CITY OF DIXON

COUNTY OF SOLANO, STATE OF CALIFORNIA

MACKAY & SOMPS

ENGINEERS PLANNERS SURVEYORS
5142B FRANKLIN DR. PLEASANTON, CA 94588 (925)225-0690

SCALE: 1"=400' DATE: JUNE 17, 2013

COUNTY RECORDER, COUNTY OF SOLANO


APPENDIX D

*Boundary Map of
Community Facilities District No. 2013-1*



APN	ZONE
116-030-140	ZONE 1
116-030-160	ZONE 1
116-030-170	ZONE 1
116-030-180	ZONE 1
116-030-190	ZONE 2
116-030-200	ZONE 2
116-030-210	ZONE 2

LEGEND

-  - PROPOSED CFD BOUNDARY - TAX ZONE 1
-  - PROPOSED CFD BOUNDARY - TAX ZONE 2

PROPOSED BOUNDARIES OF
 CITY OF DIXON
 COMMUNITY FACILITIES DISTRICT No. 2013-1
 (PARKLANE)
 CITY OF DIXON
 COUNTY OF SOLANO, STATE OF CALIFORNIA

Mackay & Somp's
 ENGINEERS PLANNERS SURVEYORS
 51-42B FRANKLIN DR, PLEASANTON, CA 94588
 (925)225-0690

SCALE: 1"=400' DATE: JUNE 17, 2013

1. FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF DIXON, THIS _____ DAY OF _____, 2013.

 CITY CLERK

2. I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CITY OF DIXON COMMUNITY FACILITIES DISTRICT No. 2013-1, (PARKLANE), COUNTY OF SOLANO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF DIXON AT A MEETING THEREOF, HELD ON THE DAY OF _____, 2013, BY ITS RESOLUTION No. _____.

 CITY CLERK

3. FILED THIS _____ DAY OF _____, 2013 AT THE HOUR OF _____ O'CLOCK _____M., IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT, AT PAGE _____, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SOLANO, STATE OF CALIFORNIA.

 COUNTY RECORDER, COUNTY OF SOLANO

APPENDIX E

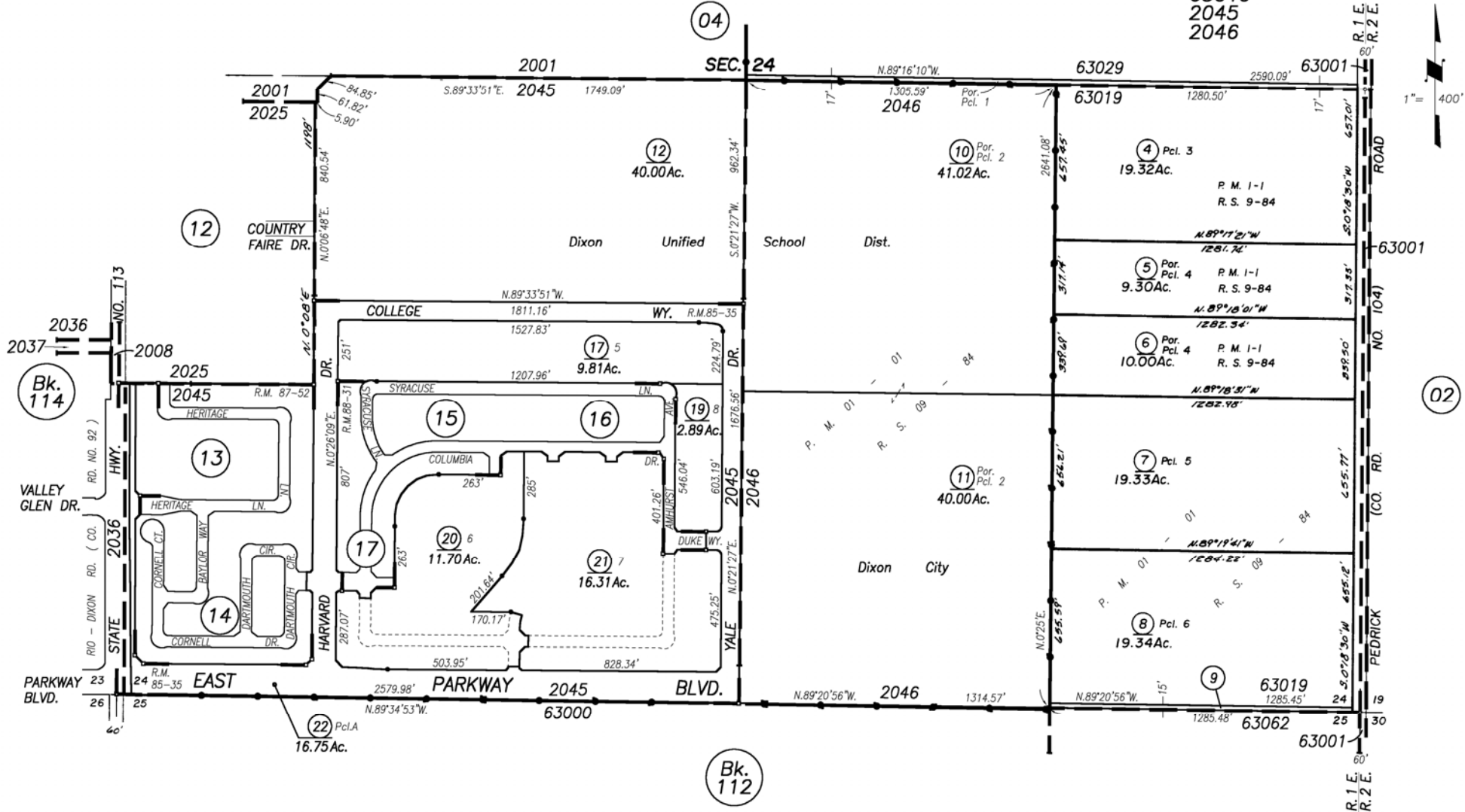
*Assessor's Parcel Maps for
Fiscal Year 2015-16*

POR. SEC. 24, T.7N., R.1E., M.D.B. & M.

Tax Area Code
63019
2045
2046

116-03

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Parklane Large Lot Subdivision , R.M. Bk.85 Pg.35

Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

030-18 to Sub	7-3-14	Cr
030-14,16 to Sub	11-13-13	Cr
Por. to Pg.13 (Pm)	3-30-12	Cr
S.B.E.10-002	10-23-09	JS
REVISION	DATE	BY

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CITY OF DIXON
Assessor's Map Bk.116 Pg.03
County of Solano, Calif.

15-16

POR. SEC. 24 T.7N., R.1E., M.D.B.& M.

Tax Area Code
2045

116-13



Bk. 114

ST.

HWY. FIRST NO. 113

(A.K.A. RD - DIXON RD.)
HWY. FIRST NO. 113

(STATE

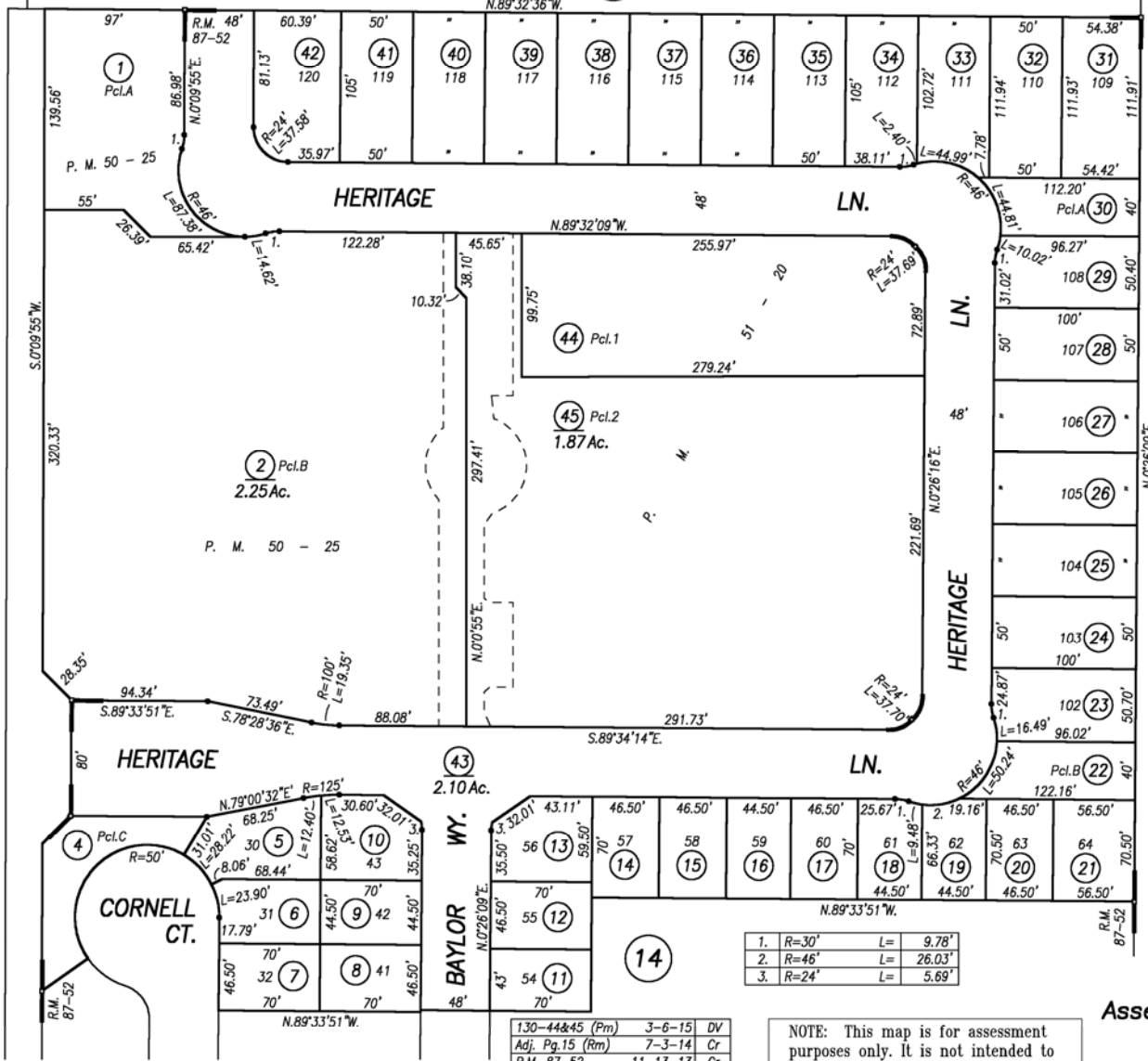
SOUTH

DR.

102'

HARVARD

15



1.	R=30'	L= 9.78'
2.	R=46'	L= 26.03'
3.	R=24'	L= 5.69'

NOTE: This map is for assessment purposes only. It is not intended to define legal boundary rights or imply compliance with land division laws.

130-44&45 (Pm)	3-6-15	DV
Adj. Pg. 15 (Rm)	7-3-14	Cr
R.M. 87-52	11-13-13	Cr
Create (Pm)	3-30-12	Cr
REVISION	DATE	BY

Parklane Unit 1, R.M. Bk. 87 Pg. 52
Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

CITY OF DIXON
Assessor's Map Bk. 116 Pg. 13
County of Solano, Calif.

16-17

VALLEY GLEN DR.

ST.

(113)

(A.K.A. RIO - DIXON RD.)
HWY. FIRST NO.

(STATE)

SOUTH

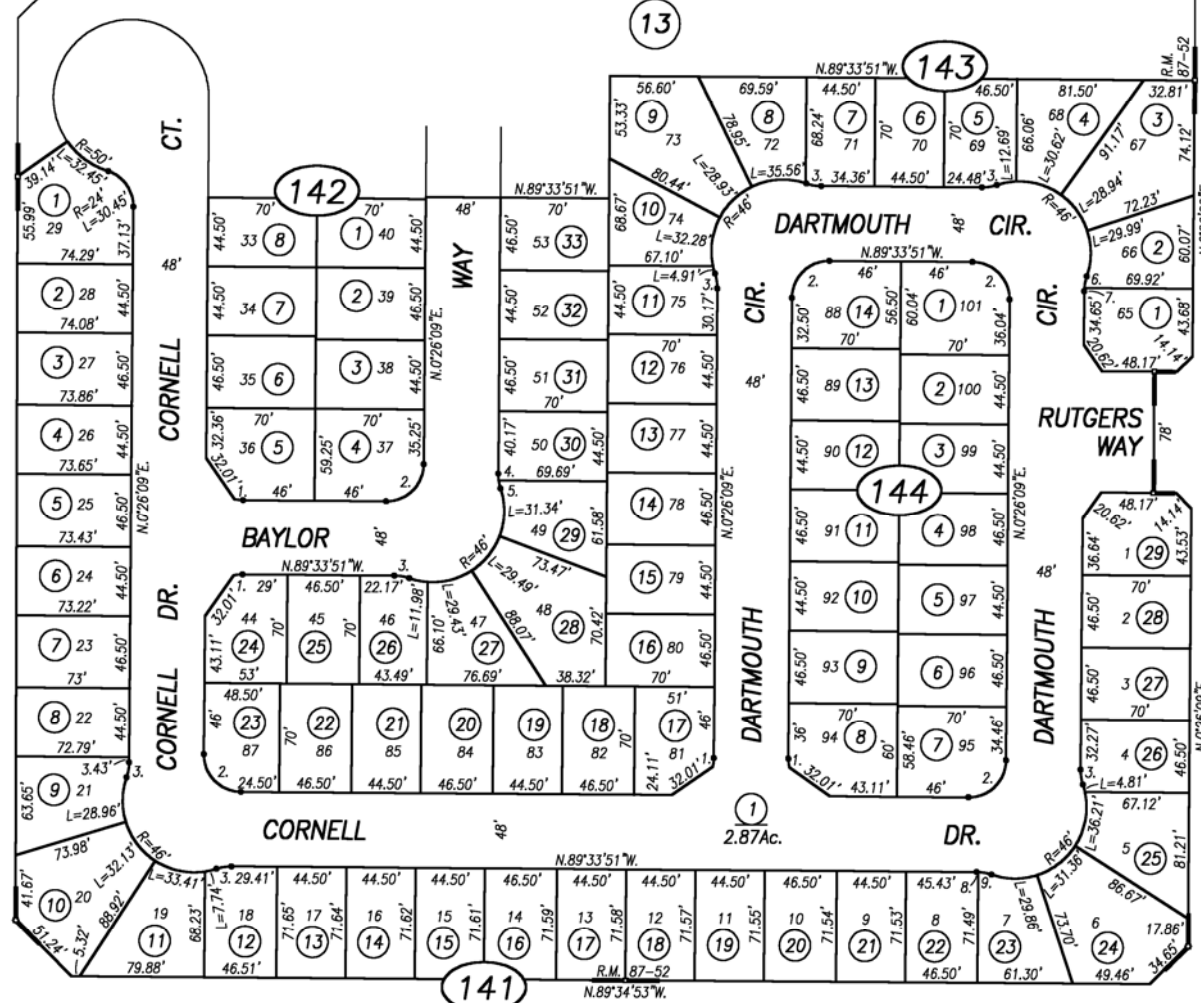
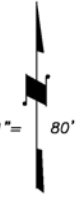
Bk. 114

PARKWAY BLVD.

POR. SEC. 24 T.7N., R.1E., M.D.B.& M.

Tax Area Code
2045

116-14



1.	R=24'	L= 5.69'
2.	R=24'	L= 37.70'
3.	R=30'	L= 9.78'
4.	R=30'	L= 4.35'
5.	R=30'	L= 5.43'
6.	R=30'	L= 7.63'
7.	R=30'	L= 2.14'
8.	R=30'	L= 1.07'
9.	R=30'	L= 8.71'

Parklane Unit 1, R.M. Bk. 87 Pg. 52

Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

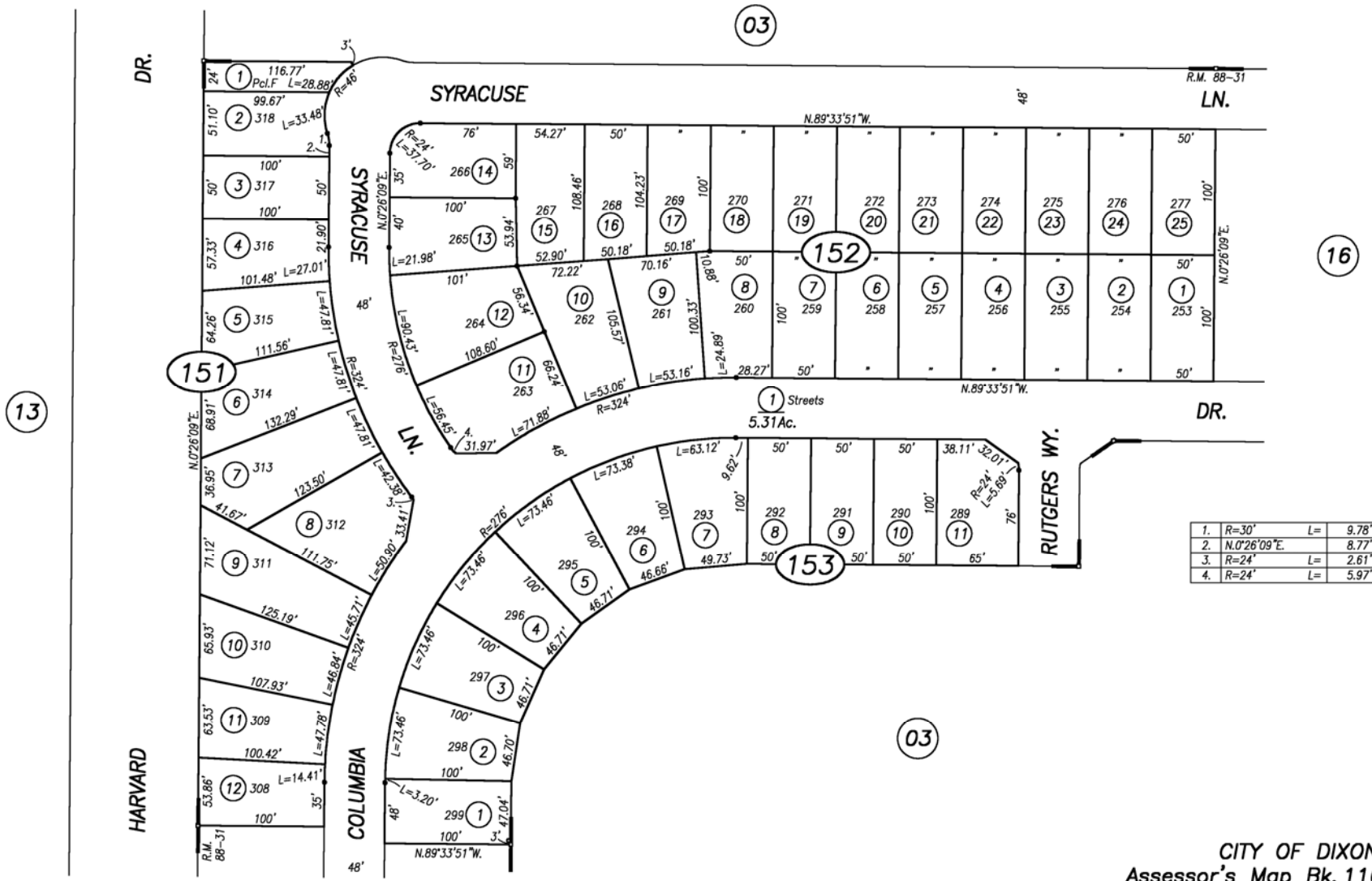
Adj. Pg. 17 (Rm)	7-3-14	Cr
Create (Rm)	11-13-13	Cr
REVISION	DATE	BY

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CITY OF DIXON
Assessor's Map Bk. 116 Pg. 14
County of Solano, Calif.

15-16

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1.	R=30'	L= 9.78'
2.	N.0°26'09"E.	L= 8.77'
3.	R=24'	L= 2.61'
4.	R=24'	L= 5.97'

Parklane Unit 2, R.M. Bk. 88 Pg. 31

Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

Create (Rm)	7-3-14	Cr
REVISION	DATE	BY

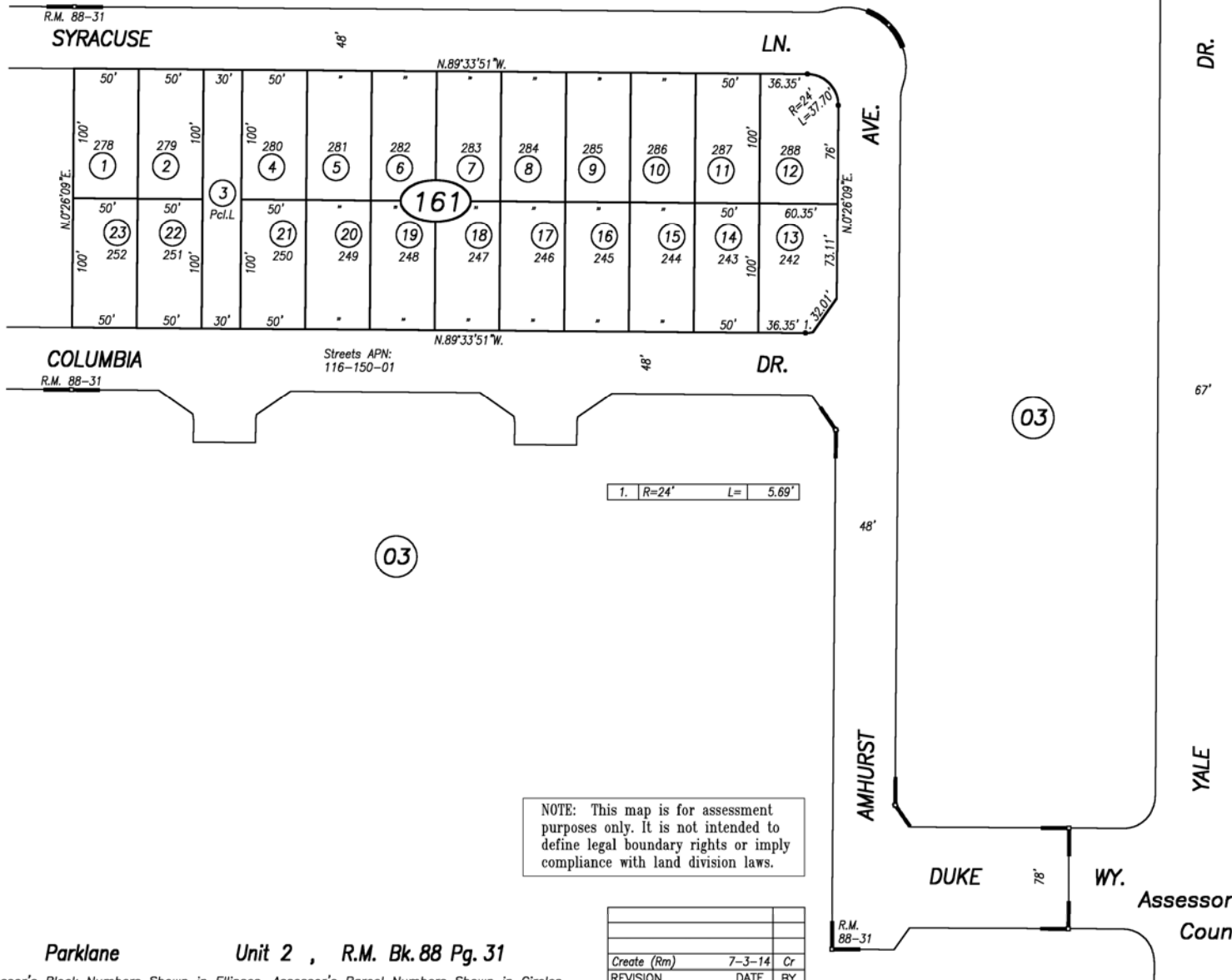
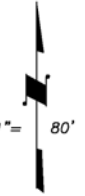
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CITY OF DIXON
Assessor's Map Bk. 116 Pg. 15
County of Solano, Calif.

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POR. SEC. 24, T.7N., R.1E., M.D.B. & M.

116-16



15

03

03

15-16

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Create (Rm)	7-3-14	Cr
REVISION	DATE	BY

Parklane Unit 2 , R.M. Bk. 88 Pg. 31

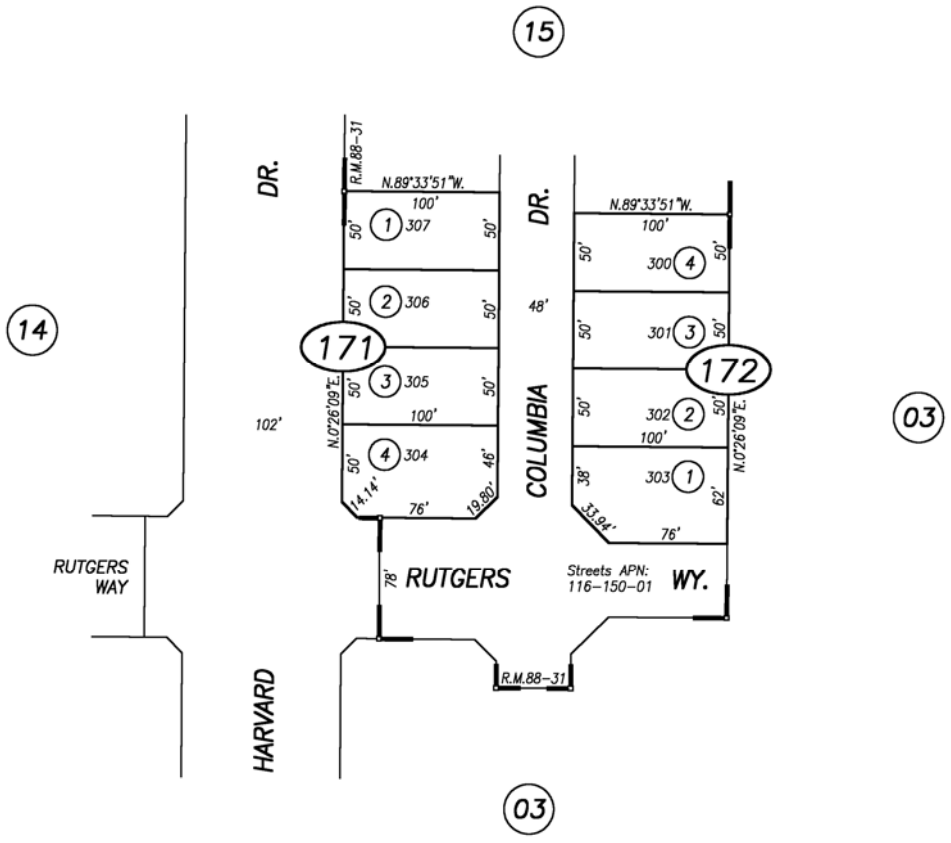
Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

CITY OF DIXON
Assessor's Map Bk. 116 Pg. 16
County of Solano, Calif.

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Parklane Unit 2 , R.M. Bk. 88 Pg. 31
 Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

Create (Rm)	7-3-14	Cr
REVISION	DATE	BY

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CITY OF DIXON
 Assessor's Map Bk. 116 Pg. 17
 County of Solano, Calif.

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