



GOODWIN CONSULTING GROUP

**CITY OF DIXON  
COMMUNITY FACILITIES DISTRICT NO. 2003-1  
(VALLEY GLEN)**

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

**January 14, 2016**

***Community Facilities District No. 2003-1***  
***CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the City of Dixon Community Facilities District No. 2003-1 (Valley Glen) (“CFD No. 2003-1” or the “CFD”):

### **Fiscal Year 2015-16 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
366	\$89,076

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

### **Development Status for Fiscal Year 2015-16**

<b>Tax Category</b>	<b>SFD Lot Square Footage</b>	<b>SFD Lots, SFA Units, or Acres</b>
Single Family Detached Property	Greater than 10,000 square feet	43 SFD Lots
Single Family Detached Property	7,001 to 10,000 square feet	233 SFD Lots
Single Family Detached Property	Less than or equal to 7,000 square feet	88 SFD Lots
Single Family Attached Property	Not applicable	0 SFA Units
Multi-Family Property	Not applicable	9.15 Acres
Non-Residential Property	Not applicable	0.00 Acres
Undeveloped Property	Not applicable	86.82 Acres

For more information regarding the status of development in CFD No. 2003-1, please see Section V of this report.

## Delinquency Summary

<b>Delinquent Amount for FY 2014-15 (as of September 4, 2015)</b>	<b>Total Levy for FY 2014-15</b>	<b>Delinquency Rate</b>
\$3,645	\$91,061	4.00%

For additional delinquency information, including historical delinquency rates, please see Section VI of this report.

## ***I. INTRODUCTION***

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### **City of Dixon Community Facilities District No. 2003-1**

A development agreement between the City of Dixon (the “City”) and Pulte Homes Corporation (the “Developer”) requires the Developer to create a funding mechanism for long-term operations and maintenance of certain storm drainage facilities, including a pump station and a portion of the improvements to the Pond A/Lateral One Detention and Conveyance facilities. At the request of the Developer, the formation of a community facilities district to fund the on-going maintenance costs of these facilities was initiated. On September 23, 2003, the Dixon City Council adopted Resolution No. 03-210 which established CFD No. 2003-1 and a successful landowner election authorized the levy of a Mello-Roos special tax on property within CFD No. 2003-1.

CFD No. 2003-1 is located in the southeastern portion of the City, bordered by South Porter Road to the east, and South First Street to the West. CFD No. 2003-1 encompasses a 212-acre site that is proposed for a residential community known as Valley Glen. The current development plan for the area within CFD No. 2003-1 includes construction of 656 residential units, 9.0 acres of multi-family units, and 3.3 acres of non-residential uses.

### **The Mello-Roos Community Facilities Act of 1982**

The California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a special tax within a defined geographic area (i.e., 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 eligible 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***

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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. 2003-1. The Report is intended to provide information to interested parties regarding the current financial obligations of CFD No. 2003-1 and special taxes to be levied in fiscal year 2015-16.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations, in particular the Special Tax Requirement, for CFD No. 2003-1 for fiscal year 2015-16.
- **Section IV** provides a summary of the method that is used to apportion special taxes among parcels in CFD No. 2003-1. The maximum and actual special tax rates for fiscal year 2015-16 are also identified in this section.
- **Section V** provides an update of the development activity occurring within CFD No. 2003-1, including new subdivision activity.
- **Section VI** identifies the number of parcels and amount of taxes, if any, that are delinquent in payment of CFD No. 2003-1 special taxes.
- **Section VII** provides information on the reporting requirements set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.

### ***III. FISCAL YEAR 2015-16 SPECIAL TAX REQUIREMENT***

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Pursuant to the Rate and Method of Apportionment (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2003-1, the Special Tax Requirement means the amount necessary in any fiscal year to (i) pay authorized operations and maintenance expenses, (ii) create a sinking fund for replacement of facilities, (iii) pay administrative expenses of CFD No. 2003-1, and (iv) cure any delinquencies in the payment of special taxes levied in prior fiscal years 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. For fiscal year 2015-16, the Special Tax Requirement is based on an estimate of maintenance and replacement costs for CFD No. 2003-1 provided by the City. *(All capitalized terms are defined in the RMA which is included in Appendix D of this Report.)*

The Special Tax Requirement for fiscal year 2015-16 is \$89,076 and is calculated as follows:

**Community Facilities District No. 2003-1  
Special Tax Requirement  
For Fiscal Year 2015-16**

Expenses for Fiscal Year 2015-16*	\$142,939
Surplus Funds to Reduce Levy	(\$62,255)
Administrative Expenses	\$8,392
<b>Fiscal Year 2015-16 Special Tax Requirement</b>	<b>\$89,076</b>

*\*A detailed summary of maintenance services is shown in Appendix C of this Report.*

## ***IV. SPECIAL TAX LEVY***

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### **Special Tax Categories**

Special taxes within CFD No. 2003-1 are levied pursuant to the methodology set forth in the RMA, which establishes various special tax categories against which the special tax can be levied each fiscal year, including the following:

- **Single Family Detached Property** is defined as all taxable property for which a final map was recorded prior to June 1 of the preceding fiscal year for which a building permit may be issued for construction of a residence that does not share a common wall with another unit.
- **Single Family Attached Property** is defined as all taxable property for which a building permit for new construction of a residential structure consisting of two or more units that share common walls and are offered as for-sale units, including condominiums, was issued prior to June 1 of the preceding fiscal year.
- **Multi-Family Property** is defined as all taxable property for which a building permit for new construction of a residential structure with multiple units that share common walls, all of which are or will be offered for rent to the general public, was issued prior to June 1 of the preceding fiscal year.
- **Non-Residential Property** means all taxable property for which a building permit for new construction of a structure was issued prior to June 1 of the preceding fiscal year for buildings other than those contained within the definition of Single Family Detached Property, Single Family Attached Property, Multi-Family Property or Undeveloped Property.
- **Undeveloped Property** is all taxable property not classified as Single Family Detached Property, Single Family Attached Property, Multi-Family Property, and Non-Residential Property.

### **Maximum Special Tax Rates**

The maximum special tax rates applicable to each category of property in CFD No. 2003-1 are set forth in Section C of the RMA. The percentage of the maximum special tax that will be levied on each land use category in fiscal year 2015-16 is determined by the method of apportionment included in Section D of the RMA. The table on the following page identifies the maximum annual special taxes that can be levied on property in CFD No. 2003-1.



**Community Facilities District No. 2003-1  
Maximum Special Tax Rates  
For Fiscal Year 2015-16**

<b>Development Status</b>	<b>Description</b>	<b>Maximum Special Tax (Fiscal Year 2015-16)*</b>
Developed Property	<u>Single Family Detached Property</u> SFD Lots Greater than 10,000 square feet	\$396.96 per SFD Lot
Developed Property	<u>Single Family Detached Property</u> SFD Lots 7,001 to 10,000 square feet	\$330.36 per SFD Lot
Developed Property	<u>Single Family Detached Property</u> SFD Lots Less than or equal to 7,000 square feet	\$265.08 per SFD Lot
Developed Property	Single Family Attached Property	\$265.08 per Unit
Developed Property	Multi-Family Property	\$2,368.66 per Acre
Developed Property	Non-Residential Property	\$3,045.06 per Acre
Undeveloped Property	Undeveloped Property	\$1,397.18 per Acre

*\* On each February 1, the maximum special taxes shown in this table shall be adjusted by applying the increase, if any, in the Consumer Price Index of the San Francisco-Oakland-San Jose area, for all urban consumers, that has occurred from December of the prior fiscal year to December of the then current fiscal year.*

**Apportionment of Special Taxes**

The amount of special tax levied on each parcel in CFD No. 2003-1 each fiscal year will be determined by application of Section D of the RMA. Pursuant to this section, the Special Tax Requirement will be allocated as follows:

First, levy the special tax proportionally on all parcels of Developed Property up to 100% of the maximum special tax. If additional revenue is needed after the first step is completed, the special tax shall be levied proportionally on each parcel of Undeveloped Property up to 100% of the maximum special tax.

For fiscal year 2015-16, there were 366 parcels of Developed Property. Taxing all parcels of Developed Property at approximately 64.1% of their applicable maximum special tax rates for fiscal year 2015-16 will generate the Special Tax Requirement amount of \$89,076. No special tax was levied on Undeveloped Property in fiscal year 2015-16.

The actual special tax rates and the number of units and/or acres of taxable property on which those rates are levied for fiscal year 2015-16 are shown in the table below.

**Community Facilities District No. 2003-1  
Actual Special Tax Rates  
For Fiscal Year 2015-16**

<b>Development Status</b>	<b>Description</b>	<b>Fiscal Year 2015-16 Actual Special Tax</b>	<b>Taxable Lots / Units / Acres</b>	<b>Fiscal Year 2015-16 Special Tax Revenue</b>
Developed Property	<u>Single Family Detached Property</u> SFD Lots Greater than 10,000 square feet	\$254.30 per SFD Lot	43	\$10,935
Developed Property	<u>Single Family Detached Property</u> SFD Lots 7,001 to 10,000 square feet	\$211.64 per SFD Lot	233	\$49,312
Developed Property	<u>Single Family Detached Property</u> SFD Lots Less than or equal to 7,000 square feet	\$169.82 per SFD Lot	88	\$14,944
Developed Property	Single Family Attached Property	\$169.82 per Unit	0	\$0
Developed Property	Multi-Family Property	\$1,517.42 per Acre	9.15	\$13,884
Developed Property	Non-Residential Property	\$1,950.72 per Acre	0.00	\$0
Undeveloped Property	Undeveloped Property	\$0.00 per Acre	86.82	\$0
<b>Total Special Tax Revenue for Fiscal Year 2015-16*</b>				<b>\$89,076</b>

\* Total may not sum due to rounding.

## V. DEVELOPMENT UPDATE

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Between June 1, 2014, and May 31, 2015, no new final maps were recorded and no building permits for new construction were issued. As of June 1, 2015, a total of five final maps have been recorded creating a total of 364 single family detached residential lots and two building permits have been issued creating 9.15 acres of multi-family residential property in CFD No. 2003-1. Pursuant to the RMA, the single family detached residential lots are classified as Developed Property for fiscal year 2015-16 because the final maps were recorded prior to June 1, 2015, and the multi-family residential property is classified as Developed Property for fiscal year 2015-16 because a building permit for new construction of a residential structure was issued prior to June 1, 2015. Approximately 86.82 acres of Undeveloped Property remain within CFD No. 2003-1.

Based on the current status of development in CFD No. 2003-1, the following table summarizes the allocation of land uses to the special tax categories for the fiscal year 2015-16 tax levy:

**Community Facilities District No. 2003-1  
Parcel Allocation to Special Tax Categories  
For Fiscal Year 2015-16**

<b>Special Tax Category</b>	<b>Lots, Units or Acres In Special Tax Category</b>
<u>Single Family Detached Property</u> SFD Lots Greater than 10,000 square feet	43 Lots
<u>Single Family Detached Property</u> SFD Lots 7,001 to 10,000 square feet	233 Lots
<u>Single Family Detached Property</u> SFD Lots Less than or equal to 7,000 square feet	88 Lots
Single Family Attached Property	0 Units
Multi-Family Property	9.15 Acres
Non-Residential Property	0.00 Acres
Undeveloped Property	86.82 Acres

## ***VI. DELINQUENCIES***

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As of September 4, 2015, the Solano County Tax Collector's Office reports the following delinquency amounts for CFD No. 2003-1:

### **Community Facilities District No. 2003-1 Delinquencies as of September 4, 2015**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2009-10	1	\$286	\$228,927	0.13%
2010-11	1	\$294	\$234,911	0.13%
2011-12	1	\$298	\$238,491	0.13%
2012-13	1	\$307	\$239,654	0.13%
2013-14	1	\$212	\$89,074	0.24%
2014-15	2	\$3,645	\$91,061	4.00%

## ***VII. SENATE BILL 165 REPORTING REQUIREMENTS***

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On September 18, 2000, former Governor Gray Davis approved 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 Section 50075.3 to the California Government Code setting forth annual reporting requirements relative to special taxes collected by a local public agency. Pursuant to Section 50075.3, the chief fiscal officer of the City will, by January 1, 2002, and at least once a year thereafter, file a report with the City Council setting forth the information below.

### **Section 50075.3**

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

The fiscal year 2014-15 special tax levy was \$91,061. Since CFD No. 2003-1 is on the County Teeter Plan, the full amount of the tax levy was remitted to the City. Of this amount, \$82,686 was used to pay storm drainage maintenance service, \$7,465 was used to pay for administrative costs, and \$910 was used to pay the Solano County fee for placing the special tax levies on the property tax roll.

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

The special taxes levied in CFD No. 2003-1 pay for storm drainage maintenance services, which are ongoing.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2015-16 Special Tax Levy***

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**City of Dixon**  
**Community Facilities District No. 2003-1**  
**(Valley Glen)**  
**Fiscal Year 2015-16 Special Tax Levy Summary**

Category	Lots/ Units/Acres	FY 2015-16 Maximum Special Tax	FY 2015-16 Actual Special Tax	Total Special Tax Levy
<b>Developed Parcels</b>				
SFD Lots > 10,000	43 Lots	\$396.96 per Lot	\$254.30 per Lot	\$10,934.90
SFD Lots 7,001-10,000	233 Lots	\$330.36 per Lot	\$211.64 per Lot	\$49,312.12
SFD Lots <=7,000	88 Lots	\$265.08 per Lot	\$169.82 per Lot	\$14,944.16
SFA	0 Units	\$265.08 per Unit	\$169.82 per Unit	\$0.00
Multi Family	9.15 Acres	\$2,368.66 per Acre	\$1,517.42 per Acre	\$13,884.40
Non Residential	0 Acres	\$3,045.06 per Acre	\$1,950.72 per Acre	\$0.00
<b>Subtotal</b>	<b>364 Lots</b> <b>9.15 Acres</b>			<b>\$89,075.58</b>
<b>Undeveloped Property</b>				
Undeveloped	86.82 Acres	\$1,397.18 per Acre	\$0.00 per Acre	\$0.00
<b>Subtotal</b>	<b>86.82 Acres</b>			<b>\$0.00</b>
<b>Total FY 2015-16 Special Tax Levy</b>				<b>\$89,075.58</b>

## **APPENDIX B**

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

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**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-033-110		Exempt	\$0.00	\$0.00
0114-033-170		Exempt	\$0.00	\$0.00
0114-033-180		4.42	\$10,469.48	\$6,707.00
0114-033-230		Undeveloped	\$37,751.80	\$0.00
0114-033-240		Undeveloped	\$48,719.66	\$0.00
0114-033-250		Undeveloped	\$25,875.78	\$0.00
0114-033-260		Undeveloped	\$4,973.96	\$0.00
0114-201-010	8,273		\$330.36	\$211.64
0114-202-010	9,121		\$330.36	\$211.64
0114-202-020	9,215		\$330.36	\$211.64
0114-202-030	8,640		\$330.36	\$211.64
0114-202-040	7,548		\$330.36	\$211.64
0114-202-050	8,066		\$330.36	\$211.64
0114-202-060	9,175		\$330.36	\$211.64
0114-203-010	7,707		\$330.36	\$211.64
0114-203-020	8,050		\$330.36	\$211.64
0114-203-030	7,393		\$330.36	\$211.64
0114-203-040	7,710		\$330.36	\$211.64
0114-203-050	7,194		\$330.36	\$211.64
0114-203-060	7,026		\$330.36	\$211.64
0114-203-070	7,542		\$330.36	\$211.64
0114-203-080	7,017		\$330.36	\$211.64
0114-203-090	8,286		\$330.36	\$211.64
0114-203-100	8,892		\$330.36	\$211.64
0114-203-110	7,061		\$330.36	\$211.64
0114-203-120	7,009		\$330.36	\$211.64
0114-203-130	7,330		\$330.36	\$211.64
0114-203-140	8,497		\$330.36	\$211.64
0114-203-150	7,727		\$330.36	\$211.64
0114-203-160	7,306		\$330.36	\$211.64
0114-203-170	7,287		\$330.36	\$211.64
0114-204-010	9,836		\$330.36	\$211.64
0114-204-020	7,995		\$330.36	\$211.64
0114-204-030	8,606		\$330.36	\$211.64
0114-204-040	9,748		\$330.36	\$211.64
0114-204-050	8,660		\$330.36	\$211.64
0114-204-060	9,635		\$330.36	\$211.64
0114-204-070	7,986		\$330.36	\$211.64
0114-204-080	7,555		\$330.36	\$211.64
0114-204-090	8,317		\$330.36	\$211.64
0114-204-100	7,908		\$330.36	\$211.64
0114-211-030	13,545	Exempt	\$0.00	\$0.00
0114-211-040	9,933		\$330.36	\$211.64
0114-211-050	9,656		\$330.36	\$211.64

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-211-060	8,963		\$330.36	\$211.64
0114-211-070	8,201		\$330.36	\$211.64
0114-211-080	7,998		\$330.36	\$211.64
0114-211-090	8,819		\$330.36	\$211.64
0114-211-100	9,878		\$330.36	\$211.64
0114-211-110	8,525		\$330.36	\$211.64
0114-211-120	12,362		\$396.96	\$254.30
0114-211-140	7,904		\$330.36	\$211.64
0114-211-150	7,742		\$330.36	\$211.64
0114-211-160	7,718		\$330.36	\$211.64
0114-211-170	11,011		\$396.96	\$254.30
0114-211-180	24,468	Exempt	\$0.00	\$0.00
0114-211-190		Undeveloped	\$3,981.96	\$0.00
0114-212-010	9,311		\$330.36	\$211.64
0114-212-020	8,540		\$330.36	\$211.64
0114-212-030	8,445		\$330.36	\$211.64
0114-213-020	2,165	Exempt	\$0.00	\$0.00
0114-213-030	7,026		\$330.36	\$211.64
0114-213-040	7,196		\$330.36	\$211.64
0114-213-050	8,113		\$330.36	\$211.64
0114-213-060	9,503		\$330.36	\$211.64
0114-221-010	7,800		\$330.36	\$211.64
0114-221-020	8,520		\$330.36	\$211.64
0114-221-030	7,763		\$330.36	\$211.64
0114-221-040	8,548		\$330.36	\$211.64
0114-221-050	8,019		\$330.36	\$211.64
0114-221-060	8,431		\$330.36	\$211.64
0114-221-070	9,023		\$330.36	\$211.64
0114-221-080	8,554		\$330.36	\$211.64
0114-221-090	10,461		\$396.96	\$254.30
0114-221-100	12,617		\$396.96	\$254.30
0114-221-110	12,581		\$396.96	\$254.30
0114-221-120	16,243		\$396.96	\$254.30
0114-221-130	11,870		\$396.96	\$254.30
0114-221-140	9,603		\$330.36	\$211.64
0114-221-150	8,060		\$330.36	\$211.64
0114-221-160	8,412		\$330.36	\$211.64
0114-221-170	8,547		\$330.36	\$211.64
0114-221-180	7,862		\$330.36	\$211.64
0114-221-190	9,446		\$330.36	\$211.64
0114-221-200	8,677		\$330.36	\$211.64
0114-222-010	9,003		\$330.36	\$211.64
0114-222-020	8,237		\$330.36	\$211.64
0114-222-030	7,068		\$330.36	\$211.64

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-222-040	7,068		\$330.36	\$211.64
0114-222-050	7,068		\$330.36	\$211.64
0114-222-060	8,491		\$330.36	\$211.64
0114-222-070	8,654		\$330.36	\$211.64
0114-222-080	7,068		\$330.36	\$211.64
0114-222-090	7,068		\$330.36	\$211.64
0114-222-100	7,068		\$330.36	\$211.64
0114-222-110	7,746		\$330.36	\$211.64
0114-222-120	7,946		\$330.36	\$211.64
0114-222-130	8,314		\$330.36	\$211.64
0114-223-010	9,982		\$330.36	\$211.64
0114-223-020	8,072		\$330.36	\$211.64
0114-223-030	8,496		\$330.36	\$211.64
0114-223-040	7,360		\$330.36	\$211.64
0114-223-050	8,582		\$330.36	\$211.64
0114-223-060	9,735		\$330.36	\$211.64
0114-223-070	11,447		\$396.96	\$254.30
0114-223-080	11,098		\$396.96	\$254.30
0114-223-090	9,024		\$330.36	\$211.64
0114-223-100	7,236		\$330.36	\$211.64
0114-223-110	7,906		\$330.36	\$211.64
0114-223-120	8,496		\$330.36	\$211.64
0114-223-130	7,670		\$330.36	\$211.64
0114-223-140	8,850		\$330.36	\$211.64
0114-223-150	5,829	Exempt	\$0.00	\$0.00
0114-223-160	12,131		\$396.96	\$254.30
0114-223-170	11,425		\$396.96	\$254.30
0114-223-180	7,364		\$330.36	\$211.64
0114-223-190	7,097		\$330.36	\$211.64
0114-223-200	7,080		\$330.36	\$211.64
0114-223-210	8,201		\$330.36	\$211.64
0114-223-220	8,225		\$330.36	\$211.64
0114-223-230	7,091		\$330.36	\$211.64
0114-223-240	8,331		\$330.36	\$211.64
0114-223-250	9,183		\$330.36	\$211.64
0114-223-260	10,506		\$396.96	\$254.30
0114-223-270	9,877		\$330.36	\$211.64
0114-223-280	8,448		\$330.36	\$211.64
0114-223-290	8,002		\$330.36	\$211.64
0114-223-300	8,104		\$330.36	\$211.64
0114-223-310	6,744	Exempt	\$0.00	\$0.00
0114-223-320	15,937	Exempt	\$0.00	\$0.00
0114-223-330	30,929	Exempt	\$0.00	\$0.00
0114-231-010	8,335		\$330.36	\$211.64

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-231-020	8,731		\$330.36	\$211.64
0114-231-030	11,271		\$396.96	\$254.30
0114-231-040	10,161		\$396.96	\$254.30
0114-231-050	12,972		\$396.96	\$254.30
0114-231-060	9,021		\$330.36	\$211.64
0114-231-070	10,014		\$396.96	\$254.30
0114-231-080	9,920		\$330.36	\$211.64
0114-231-090	9,029		\$330.36	\$211.64
0114-231-100	10,442		\$396.96	\$254.30
0114-231-110	10,780		\$396.96	\$254.30
0114-231-120	8,563		\$330.36	\$211.64
0114-231-130	9,337		\$330.36	\$211.64
0114-231-140	12,824		\$396.96	\$254.30
0114-231-150	9,264		\$330.36	\$211.64
0114-231-160	10,193		\$396.96	\$254.30
0114-231-170	9,607		\$330.36	\$211.64
0114-231-180	9,656		\$330.36	\$211.64
0114-231-190	9,161		\$330.36	\$211.64
0114-232-010	7,965		\$330.36	\$211.64
0114-232-020	9,264		\$330.36	\$211.64
0114-232-030	8,792		\$330.36	\$211.64
0114-232-040	8,768		\$330.36	\$211.64
0114-233-010	8,854		\$330.36	\$211.64
0114-233-020	9,119		\$330.36	\$211.64
0114-233-030	10,282		\$396.96	\$254.30
0114-233-040	11,117		\$396.96	\$254.30
0114-233-050	1,109	Exempt	\$0.00	\$0.00
0114-233-060	11,585		\$396.96	\$254.30
0114-233-070	10,711		\$396.96	\$254.30
0114-233-080	10,268		\$396.96	\$254.30
0114-233-090	8,569		\$330.36	\$211.64
0114-233-100	7,995		\$330.36	\$211.64
0114-233-110	8,224		\$330.36	\$211.64
0114-233-120	10,926		\$396.96	\$254.30
0114-233-130	15,102		\$396.96	\$254.30
0114-233-140	11,819		\$396.96	\$254.30
0114-233-150	12,197	Exempt	\$0.00	\$0.00
0114-233-160	20,039	Exempt	\$0.00	\$0.00
0114-233-170	7,006		\$330.36	\$211.64
0114-233-180	7,006		\$330.36	\$211.64
0114-233-190	7,006		\$330.36	\$211.64
0114-233-200	7,006		\$330.36	\$211.64
0114-233-210	8,210		\$330.36	\$211.64
0114-233-220	8,211		\$330.36	\$211.64

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-233-230	9,936		\$330.36	\$211.64
0114-233-240	11,686		\$396.96	\$254.30
0114-233-250	9,006		\$330.36	\$211.64
0114-233-260	9,135		\$330.36	\$211.64
0114-233-270	11,552		\$396.96	\$254.30
0114-233-280	11,610		\$396.96	\$254.30
0114-233-290	10,259		\$396.96	\$254.30
0114-233-300	9,384		\$330.36	\$211.64
0114-233-310	12,168		\$396.96	\$254.30
0114-234-010	8,256		\$330.36	\$211.64
0114-234-020	9,808		\$330.36	\$211.64
0114-234-030	9,221		\$330.36	\$211.64
0114-234-040	9,208		\$330.36	\$211.64
0114-234-050	7,779		\$330.36	\$211.64
0114-234-060	7,401		\$330.36	\$211.64
0114-234-070	7,785		\$330.36	\$211.64
0114-234-080	8,018		\$330.36	\$211.64
0114-234-090	8,173		\$330.36	\$211.64
0114-234-100	9,485		\$330.36	\$211.64
0114-234-110	8,452		\$330.36	\$211.64
0114-234-120	10,011		\$396.96	\$254.30
0114-234-130	9,602		\$330.36	\$211.64
0114-234-140	8,903		\$330.36	\$211.64
0114-234-150	8,263		\$330.36	\$211.64
0114-234-160	7,793		\$330.36	\$211.64
0114-234-170	7,671		\$330.36	\$211.64
0114-234-180	7,812		\$330.36	\$211.64
0114-234-190	7,560		\$330.36	\$211.64
0114-234-200	6,696		\$265.08	\$169.82
0114-234-210	6,745		\$265.08	\$169.82
0114-234-220	8,709		\$330.36	\$211.64
0114-234-230	8,864		\$330.36	\$211.64
0114-234-240	7,991		\$330.36	\$211.64
0114-234-250	7,681		\$330.36	\$211.64
0114-234-260	6,572		\$265.08	\$169.82
0114-241-010	9,526		\$330.36	\$211.64
0114-241-020	9,518		\$330.36	\$211.64
0114-241-030	9,049		\$330.36	\$211.64
0114-241-040	7,129		\$330.36	\$211.64
0114-241-050	7,130		\$330.36	\$211.64
0114-241-060	8,280		\$330.36	\$211.64
0114-241-070	7,130		\$330.36	\$211.64
0114-241-080	7,130		\$330.36	\$211.64
0114-241-090	7,130		\$330.36	\$211.64

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-241-100	8,183		\$330.36	\$211.64
0114-241-110	8,463		\$330.36	\$211.64
0114-242-020	5,443		\$265.08	\$169.82
0114-242-030	3,991		\$265.08	\$169.82
0114-242-040	3,993		\$265.08	\$169.82
0114-242-050	4,163		\$265.08	\$169.82
0114-242-060	4,285		\$265.08	\$169.82
0114-242-070	4,264		\$265.08	\$169.82
0114-242-080	4,196		\$265.08	\$169.82
0114-242-090	3,857		\$265.08	\$169.82
0114-242-100	3,754		\$265.08	\$169.82
0114-242-110	3,728		\$265.08	\$169.82
0114-242-120	3,727		\$265.08	\$169.82
0114-242-130	3,727		\$265.08	\$169.82
0114-242-140	3,727		\$265.08	\$169.82
0114-242-150	3,727		\$265.08	\$169.82
0114-242-160	3,727		\$265.08	\$169.82
0114-242-170	3,727		\$265.08	\$169.82
0114-242-180	3,727		\$265.08	\$169.82
0114-242-190	3,727		\$265.08	\$169.82
0114-242-200	3,727		\$265.08	\$169.82
0114-242-210	3,727		\$265.08	\$169.82
0114-242-220	3,727		\$265.08	\$169.82
0114-242-230	3,728		\$265.08	\$169.82
0114-242-240	3,754		\$265.08	\$169.82
0114-242-250	4,069		\$265.08	\$169.82
0114-242-260	4,161		\$265.08	\$169.82
0114-242-270	4,202		\$265.08	\$169.82
0114-242-280	4,055		\$265.08	\$169.82
0114-242-290	3,977		\$265.08	\$169.82
0114-242-300	3,977		\$265.08	\$169.82
0114-242-310	5,423		\$265.08	\$169.82
0114-243-010	5,280		\$265.08	\$169.82
0114-243-020	4,176		\$265.08	\$169.82
0114-243-030	5,176		\$265.08	\$169.82
0114-243-040	4,175		\$265.08	\$169.82
0114-243-050	4,412		\$265.08	\$169.82
0114-243-060	4,445		\$265.08	\$169.82
0114-243-070	4,362		\$265.08	\$169.82
0114-243-080	3,966		\$265.08	\$169.82
0114-243-090	3,955		\$265.08	\$169.82
0114-243-100	3,955		\$265.08	\$169.82
0114-243-110	6,525		\$265.08	\$169.82
0114-244-010	6,510		\$265.08	\$169.82

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-244-020	4,303		\$265.08	\$169.82
0114-244-030	4,303		\$265.08	\$169.82
0114-244-040	4,303		\$265.08	\$169.82
0114-244-050	4,496		\$265.08	\$169.82
0114-244-060	4,608		\$265.08	\$169.82
0114-244-070	4,686		\$265.08	\$169.82
0114-244-080	4,755		\$265.08	\$169.82
0114-244-090	4,815		\$265.08	\$169.82
0114-244-100	4,713		\$265.08	\$169.82
0114-244-110	4,606		\$265.08	\$169.82
0114-244-120	5,357		\$265.08	\$169.82
0114-251-010	8,838		\$330.36	\$211.64
0114-251-020	7,980		\$330.36	\$211.64
0114-251-030	7,855		\$330.36	\$211.64
0114-251-040	8,510		\$330.36	\$211.64
0114-251-050	8,435		\$330.36	\$211.64
0114-251-060	9,618		\$330.36	\$211.64
0114-251-070	8,449		\$330.36	\$211.64
0114-251-080	9,858		\$330.36	\$211.64
0114-251-090	8,501		\$330.36	\$211.64
0114-251-100	10,727		\$396.96	\$254.30
0114-252-010	8,904		\$330.36	\$211.64
0114-252-020	9,125		\$330.36	\$211.64
0114-252-030	9,245		\$330.36	\$211.64
0114-252-040	8,573		\$330.36	\$211.64
0114-252-050	9,042		\$330.36	\$211.64
0114-252-060	8,363		\$330.36	\$211.64
0114-252-070	8,158		\$330.36	\$211.64
0114-252-080	10,396		\$396.96	\$254.30
0114-252-090	10,045		\$396.96	\$254.30
0114-252-100	7,750		\$330.36	\$211.64
0114-252-110	8,098		\$330.36	\$211.64
0114-252-120	8,949		\$330.36	\$211.64
0114-252-130	8,442		\$330.36	\$211.64
0114-252-140	8,298		\$330.36	\$211.64
0114-261-010	8,797		\$330.36	\$211.64
0114-261-020	9,306		\$330.36	\$211.64
0114-262-010	8,081		\$330.36	\$211.64
0114-262-020	7,816		\$330.36	\$211.64
0114-262-030	7,939		\$330.36	\$211.64
0114-262-040	7,075		\$330.36	\$211.64
0114-262-050	7,630		\$330.36	\$211.64
0114-262-060	7,663		\$330.36	\$211.64
0114-262-070	11,351		\$396.96	\$254.30

**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

<b>Assessor's Parcel Number</b>	<b>Parcel Size (Sq. Ft.)</b>	<b>Taxed Acreage</b>	<b>FY 2015-16 Maximum Special Tax</b>	<b>FY 2015-16 Actual Special Tax</b>
0114-262-080	10,186		\$396.96	\$254.30
0114-262-090	10,545		\$396.96	\$254.30
0114-262-100	9,264		\$330.36	\$211.64
0114-262-110	7,731		\$330.36	\$211.64
0114-262-120	10,890	Exempt	\$0.00	\$0.00
0114-262-130	7,956		\$330.36	\$211.64
0114-262-140	7,956		\$330.36	\$211.64
0114-262-150	7,675		\$330.36	\$211.64
0114-262-160	8,652		\$330.36	\$211.64
0114-262-170	9,079		\$330.36	\$211.64
0114-263-010		4.73	\$11,203.76	\$7,177.40
0114-271-010	6,959		\$265.08	\$169.82
0114-271-020	4,788		\$265.08	\$169.82
0114-271-030	4,788		\$265.08	\$169.82
0114-271-040	4,788		\$265.08	\$169.82
0114-271-050	4,788		\$265.08	\$169.82
0114-271-060	4,929		\$265.08	\$169.82
0114-271-070	5,020		\$265.08	\$169.82
0114-271-080	5,017		\$265.08	\$169.82
0114-271-090	5,127		\$265.08	\$169.82
0114-271-100	5,181		\$265.08	\$169.82
0114-271-110	5,111		\$265.08	\$169.82
0114-271-120	7,262		\$330.36	\$211.64
0114-272-010	6,838		\$265.08	\$169.82
0114-272-020	4,363		\$265.08	\$169.82
0114-272-030	4,446		\$265.08	\$169.82
0114-272-040	4,490		\$265.08	\$169.82
0114-272-050	4,470		\$265.08	\$169.82
0114-272-060	4,330		\$265.08	\$169.82
0114-272-070	4,359		\$265.08	\$169.82
0114-272-080	4,387		\$265.08	\$169.82
0114-272-090	4,416		\$265.08	\$169.82
0114-272-100	4,445		\$265.08	\$169.82
0114-272-110	4,473		\$265.08	\$169.82
0114-272-120	4,502		\$265.08	\$169.82
0114-272-130	4,985		\$265.08	\$169.82
0114-273-010	7,457		\$330.36	\$211.64
0114-273-020	4,602		\$265.08	\$169.82
0114-273-030	4,560		\$265.08	\$169.82
0114-273-040	4,519		\$265.08	\$169.82
0114-273-050	4,477		\$265.08	\$169.82
0114-273-060	4,536		\$265.08	\$169.82
0114-273-070	4,779		\$265.08	\$169.82
0114-273-080	4,844		\$265.08	\$169.82



**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Parcel Size (Sq. Ft.)	Taxed Acreage	FY 2015-16 Maximum Special Tax	FY 2015-16 Actual Special Tax
0114-273-090	4,813		\$265.08	\$169.82
0114-273-100	7,126		\$330.36	\$211.64
0114-281-010	8,324		\$330.36	\$211.64
0114-281-020	7,700		\$330.36	\$211.64
0114-281-030	7,856		\$330.36	\$211.64
0114-281-040	8,014		\$330.36	\$211.64
0114-281-050	8,164		\$330.36	\$211.64
0114-281-060	8,054		\$330.36	\$211.64
0114-281-070	7,646		\$330.36	\$211.64
0114-281-080	7,647		\$330.36	\$211.64
0114-281-090	8,632		\$330.36	\$211.64
0114-281-100	8,004		\$330.36	\$211.64
0114-281-110	7,729		\$330.36	\$211.64
0114-281-120	7,803		\$330.36	\$211.64
0114-281-130	8,220		\$330.36	\$211.64
0114-281-140	8,224		\$330.36	\$211.64
0114-281-150	8,171		\$330.36	\$211.64
0114-281-160	8,191		\$330.36	\$211.64
0114-281-170	8,191		\$330.36	\$211.64
0114-281-180	8,210		\$330.36	\$211.64
0114-281-190	8,672		\$330.36	\$211.64
0114-282-010	9,677		\$330.36	\$211.64
0114-282-020	7,421		\$330.36	\$211.64
0114-282-030	7,420		\$330.36	\$211.64
0114-282-040	8,188		\$330.36	\$211.64
0114-282-050	8,413		\$330.36	\$211.64
0114-282-060	8,620		\$330.36	\$211.64
0114-282-070	9,163		\$330.36	\$211.64
0114-291-010	12,156		\$396.96	\$254.30
0114-291-020	10,970		\$396.96	\$254.30
0114-291-030	10,914		\$396.96	\$254.30
0114-291-040	9,781		\$330.36	\$211.64

<b>Total Special Tax Levy</b>	<b>\$89,075.58</b>
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Goodwin Consulting Group, Inc.

## **APPENDIX C**

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*Estimated Maintenance Costs for  
Fiscal Year 2015-16*

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**City of Dixon**  
**Community Facilities District No. 2003-1 (Valley Glen)**  
**Estimated Maintenance Costs for Fiscal Year 2015-16**  
**FUND: 651**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>FY 2015-16 ADOPTED</b>
<b>DEPT: 100      ADMINISTRATION</b>		
511100	Salaries - PT	\$42,066
512100	Medicare	\$801
512210	Retirement - PARS	\$9,082
512300	Disability Insurance	\$201
512400	Health Insurance	\$13,294
512600	Worker's Comp	\$3,539
535600	Special Supplies	\$0
Subtotal		\$68,983
<b>DEPT: 610      PUMP STATION</b>		
520100	Administration	\$0
523800	County Charges	\$0
525800	Equipment Rental	\$1,000
526000	Equip Repairs/Maintenance	\$3,000
531900	Permits/Licenses/Fees	\$8,500
535600	Special Supplies	\$3,000
536000	Utilities	\$11,000
539000	Water	\$1,200
560400	Capital Outlay	\$0
560750	Project Admin - Direct	\$0
590100	Transfer to General Fund	\$1,200
Subtotal		\$28,900
<b>DEPT: 620      POND A</b>		
526000	Equip Repairs/Maintenance	\$3,000
529200	Landscape Maintenance	\$1,500
535600	Special Supplies	\$7,500
536000	Utilities	\$500
539000	Water	\$1,200
560400	Capital Outlay	\$28,206
560750	Project Admin - Direct	\$1,000
Subtotal		\$42,906
<b>DEPT: 630      LATERAL ONE</b>		
526000	Equip Repairs/Maintenance	\$0
529200	Landscape Maintenance	\$0
535600	Special Supplies	\$2,000
536000	Utilities	\$150
560750	Project Admin - Direct	\$0
Subtotal		\$2,150
<b>Total Expenses</b>		<b>\$142,939</b>

Source: City of Dixon

## **APPENDIX D**

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### *Rate and Method of Apportionment of Special Tax*

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## **EXHIBIT B**

### **CITY OF DIXON COMMUNITY FACILITIES DISTRICT No. 2003-1 (VALLEY GLEN)**

#### **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 2003-1 (Valley Glen) shall be levied and collected according to the tax liability determined by the City Council, 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 E 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 subdivision map or other parcel map recorded at the County Recorder's Office.

**“Act”** means the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5 commencing at Section 53311 of the California Government Code.

**“Administrator”** means the individual(s) designated by the City to administer the CFD in accordance with the authority and powers granted by the City Council.

**“Assessor's Parcel” or “Parcel”** means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

**“Assessor's Parcel Map”** means an official map of the County Assessor designating parcels by Assessor's Parcel number.

**“CFD” or “CFD No. 2003-1”** means the City of Dixon Community Facilities District No. 2003-1 (Valley Glen).

**“City”** means the City of Dixon.

**“City Council”** means the City Council of the City of Dixon, acting as the legislative body of the CFD.

**“County”** means the County of Solano.

**“Developed Property”** means, in any Fiscal Year, the following:

- for Single Family Detached Property, all Parcels for which a Final Map was recorded prior to June 1 of the preceding Fiscal Year
- for Multi-Family Property and Single Family Attached Property, all Parcels for which a building permit for new construction of a residential structure was issued prior to June 1 of the preceding Fiscal Year
- for Non-Residential Property, all Parcels for which a building permit for new construction of a structure was issued prior to June 1 of the preceding Fiscal Year.

**“Final Map”** means a final map, or portion thereof, recorded pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots on which building permits for new construction may be issued without further subdivision.

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

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

**“Maximum Special Tax”** means the maximum Special Tax, determined in accordance with Section C below that can be levied on Taxable Property in any Fiscal Year.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a residential structure with multiple Units that share common walls, all of which are or will be offered for rent to the general public.

**“Non-Residential Property”** means, in any Fiscal Year, all Parcels of Taxable Property that are not Single Family Detached Property, Single Family Attached Property, Multi-Family Property or Undeveloped Property, as defined herein.

**“Proportionately”** means, 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, and for Undeveloped Property that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor’s Parcels of Undeveloped Property.

**“Public Agency”** means the federal government, State of California, City, County or other public agency.

**“SFD Lot”** means an individual residential lot, identified and numbered on a recorded Final Map, on which a building permit can be issued for construction of a single family detached unit without further subdivision of the lot and for which no further subdivision of the lot is anticipated pursuant to the tentative map approved for the property.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was or is expected to be issued for construction of a Unit that does not share a common wall with another Unit.

**“Single Family Attached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a residential structure consisting of two or more Units that share common walls and are offered as for-sale units, including such residential structures that meet that statutory definition of a condominium contained in Civil Code Section 1351.

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

**“Special Tax Requirement”** means the amount necessary in any Fiscal Year to (i) pay authorized operations and maintenance expenses, (ii) create a sinking fund for replacement of facilities, (iii) pay administrative expenses of the CFD, and (iv) cure any delinquencies in the payment of Special Taxes levied in prior Fiscal Years 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.

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

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property within the CFD that are not Developed Property.

**“Unit”** means a dwelling unit within a residential structure on Single Family Detached Property or Single Family Attached Property, which may be an individual single family detached, duplex, triplex, fourplex, townhome, or condominium unit.

**B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAX**

Each Fiscal Year, the Administrator shall (i) categorize each Parcel of Taxable Property as Developed Property or Undeveloped Property, and (ii) assign each Parcel of Developed Property

to one of the Special Tax categories identified in Table 1 in Section C.1 below. For Single Family Attached Property, the number of Units shall be determined by referencing the condominium plan, site plan or other development plan. The square footage of SFD Lots shall be determined by reference to County Assessor's Parcel Maps; to the extent such maps do not reflect square footage of the SFD Lots, the City may determine the square footage either by reference to the lot size summary provided by the engineering firm that produced the Final Map or by calculating the lot sizes based on the dimensions shown on the Assessor's Parcel Map. If, in any Fiscal Year, an Assessor's Parcel includes both Developed Property and Undeveloped Property, the Administrator shall determine the Acreage associated with the Developed Property, subtract this Acreage from the total Acreage of the Assessor's Parcel, and use the remaining Acreage to calculate the Special Tax that will apply to Undeveloped Property within the Assessor's Parcel.

Each Fiscal Year, the Administrator shall also determine the Special Tax Requirement for the Fiscal Year and shall identify that portion of the Special Tax Requirement that will be deposited into a sinking fund to pay for future repairs to, or replacement of, facilities that are being maintained from proceeds of Special Taxes collected within the CFD. After Special Tax revenues have been received from the County in each Fiscal Year, the Administrator shall ensure that the amount collected for facility repair and replacement is deposited into the sinking fund established for such purpose.

**C. MAXIMUM SPECIAL TAX**

***1. Developed Property***

The following Maximum Special Taxes shall apply to all Parcels of Developed Property within CFD No. 2003-1 for each Fiscal Year in which the Special Tax is collected:



<b>TABLE 1</b> <b>Developed Property</b> <b>Maximum Special Tax</b> <b>(Fiscal Year 2003-04)*</b>	
<b>Special Tax Category</b>	<b>Maximum Special Tax</b> <b>(Fiscal Year 2003-04)*</b>
<u>Single Family Detached Property</u> SFD Lots greater than 10,000 square feet	\$304 per SFD Lot
<u>Single Family Detached Property</u> SFD Lots 7,001 to 10,000 square feet	\$253 per SFD Lot
<u>Single Family Detached Property</u> SFD Lots less than or equal to 7,000 square feet	\$203 per SFD Lot
Single Family Attached Property	\$203 per Unit
Multi-Family Property	\$1,814 per Acre
Non-Residential Property	\$2,332 per Acre

*\* Beginning February 2004 and each February thereafter, the Maximum Special Taxes shown in Table 1 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 Special Tax shall become effective on the subsequent July 1, without additional action by the City Council.*

Once a Special Tax has been levied and collected on a Parcel of Developed Property, the Maximum Special Tax applicable to that Parcel shall not be reduced in future Fiscal Years regardless of changes in land use on the Parcel. Notwithstanding the foregoing, the actual Special Tax levied on a Parcel of Developed Property in any Fiscal Year may be less than the Maximum Special Tax if a lower Special Tax is calculated pursuant to Step 1 in Section D below.

## **2. *Undeveloped Property***

The Maximum Special Tax for Parcels of Undeveloped Property in Fiscal Year 2003-04 is \$1,070 per Acre. Beginning February 2004 and each February thereafter, the Maximum Special Tax on Undeveloped Property 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 Special Tax shall become effective on the subsequent July 1, without additional action by the City Council.

### **D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX**

Commencing Fiscal Year 2004-05 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year. The Special Tax shall then be levied according to the following steps:

*Step 1:* The Special Tax shall be levied Proportionately on each parcel of Developed Property up to 100% of the Maximum Special Tax for each Special Tax category for such Fiscal Year determined pursuant to Section C.1 above.

*Step 2:* If additional revenue is needed after applying Step 1, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for Undeveloped Property determined pursuant to Section C.2 above.

### **E. LIMITATIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on land that has been conveyed to a Public Agency, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

### **F. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

**APPENDIX E**

---

*Boundary Map of  
Community Facilities District No. 2003-1*

---

**CLERK'S MAP FILING STATEMENT**

FILED IN THE OFFICE OF THE CITY CLERK IN THE CITY OF DIXON,  
STATE OF CALIFORNIA, THIS \_\_\_ DAY OF \_\_\_\_\_ 2003.

\_\_\_\_\_  
CITY CLERK,  
CITY OF DIXON, STATE OF CALIFORNIA

**CLERK'S MAP STATEMENT**

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT No. 2003-1 (VALLEY GLEN)  
CITY OF DIXON, 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 \_\_\_\_\_  
2003, BY ITS RESOLUTION NO. \_\_\_\_\_.

\_\_\_\_\_  
CITY CLERK,  
CITY OF DIXON, STATE OF CALIFORNIA

**NOTE**

THE TOTAL AREA FOR THIS BOUNDARY IS 211± ACRES, GROSS.

**RECORDER'S STATEMENT**

FILED THIS \_\_\_ DAY OF \_\_\_\_\_, 2003, AT THE HOUR OF \_\_\_ O'CLOCK \_\_\_ M. IN  
BOOK \_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS,  
AT PAGE \_\_\_ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
SOLANO, STATE OF CALIFORNIA

FEE \$ \_\_\_\_\_

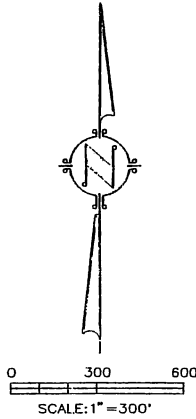
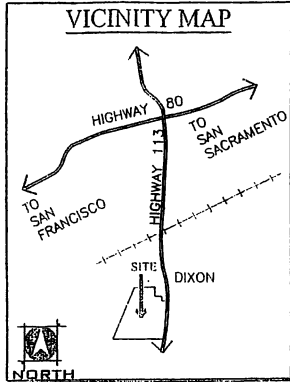
BY: \_\_\_\_\_ BY: \_\_\_\_\_  
COUNTY RECORDER DEPUTY RECORDER  
COUNTY OF SOLANO

**MAP OF PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT  
No. 2003-1  
VALLEY GLEN**

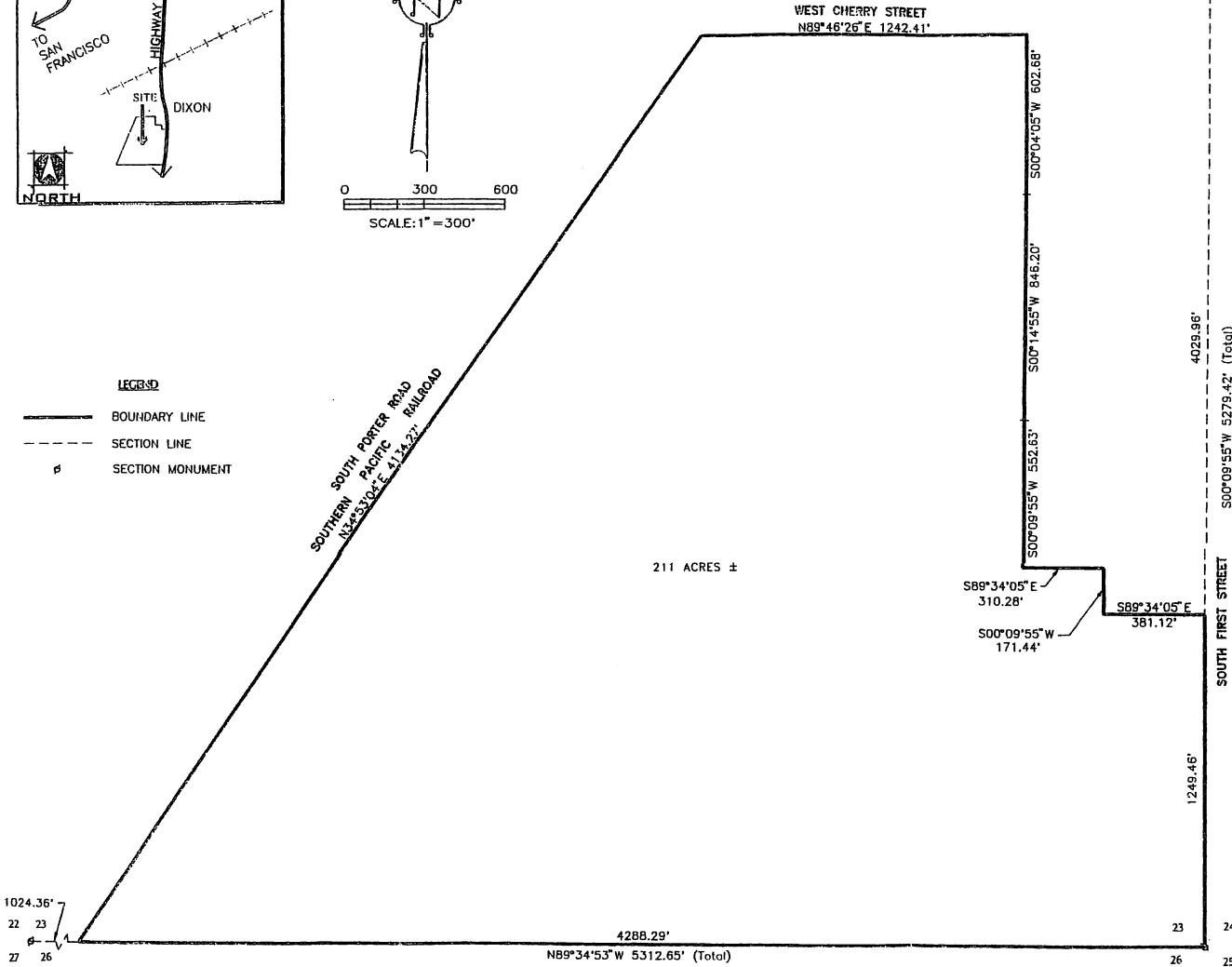
CITY OF DIXON  
COUNTY OF SOLANO, STATE OF CALIFORNIA

JUNE 2003

**WOOD RODGERS**  
ENGINEERING • MAPPING • PLANNING • SURVEYING  
3301 C St., Bldg. 100-B Tel 916.341.7760  
Sacramento, CA 95818 Fax 916.341.7767



- LEGEND**
- BOUNDARY LINE
  - - - SECTION LINE
  - ⊕ SECTION MONUMENT



**APPENDIX F**

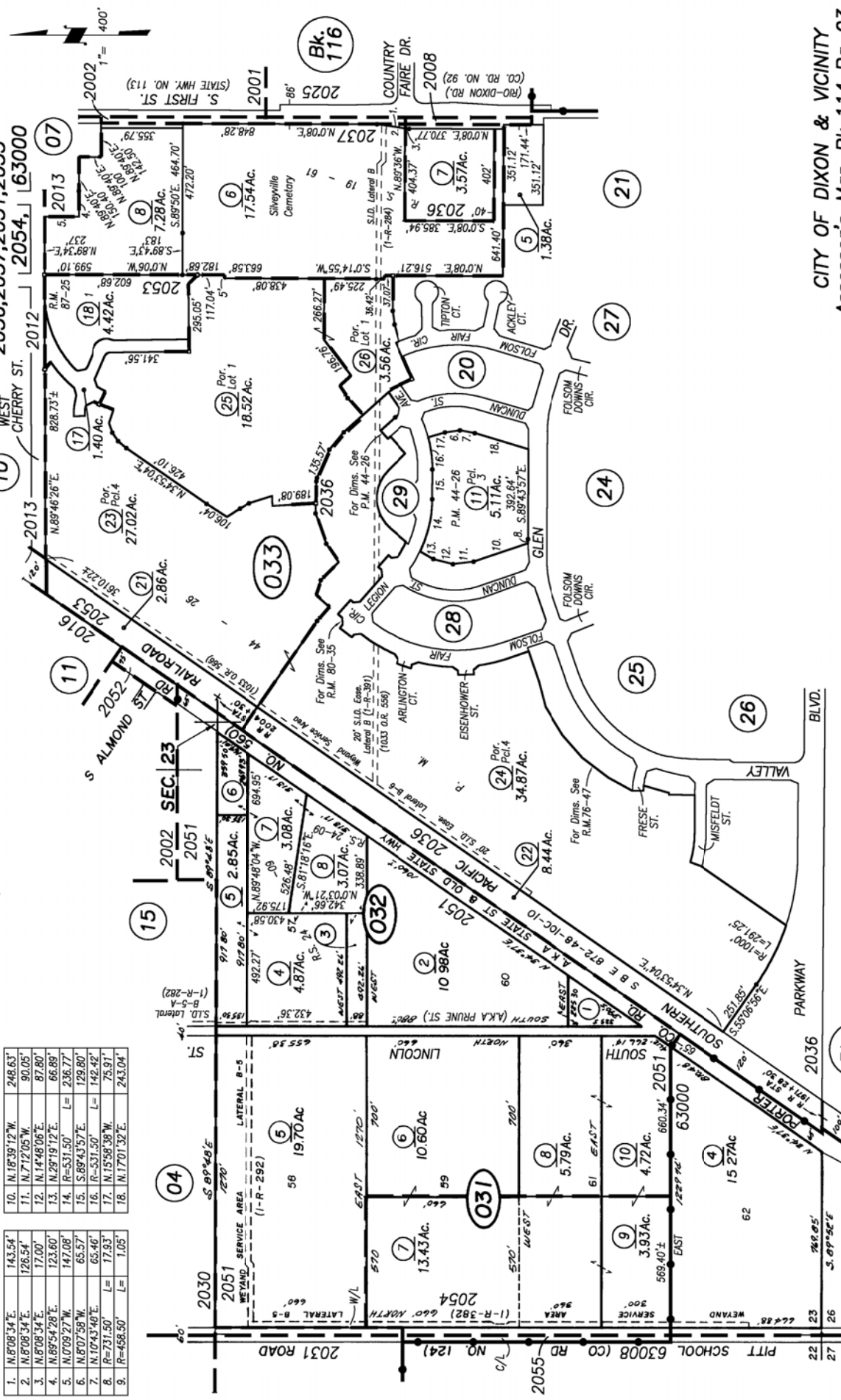
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*Assessor's Parcel Maps for  
Fiscal Year 2015-16*

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POR. S.1/2 SEC. 23, T.7N., R.1E., M.D.B.& M. 114-03

Tax Area Code  
2036, 2037, 2051, 2053  
2054, 63000



10.	N.18°39'12"W.	248.63'
11.	N.7°12'05"W.	90.05'
12.	N.14°48'06"E.	87.80'
13.	N.29°19'12"E.	66.89'
14.	P=531.50'	L=236.77'
15.	S.89°43'57"E.	129.80'
16.	R=531.50'	L=142.42'
17.	N.10°43'40"E.	65.46'
18.	N.15°58'38"W.	75.91'
19.	R=458.50'	L=1.05'

1.	N.8°08'34"E.	143.54'
2.	N.8°08'34"E.	126.54'
3.	N.8°08'34"E.	17.00'
4.	N.89°54'28"E.	123.60'
5.	N.07°09'27"W.	147.08'
6.	N.8°07'58"W.	65.57'
7.	N.10°43'40"E.	65.46'
8.	R=731.50'	L=17.93'
9.	R=458.50'	L=1.05'

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

SEE 14-005	3-20-14	Cr
033-238mz26 (Rm)17-19-13	Cr	
033-19 thru 22, S.B.E.		
13-005	10-16-12	Cr
REVISION	DATE	BY

R.M. Bk. 04 Pg. 07  
R.M. Bk. 87 Pg. 25  
Unit 1; R.M. Bk. 87 Pg. 57

Bk. 109  
Maye's Home Place Sub.  
Valley Glen Lot E  
Valley Glen Phase 2

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

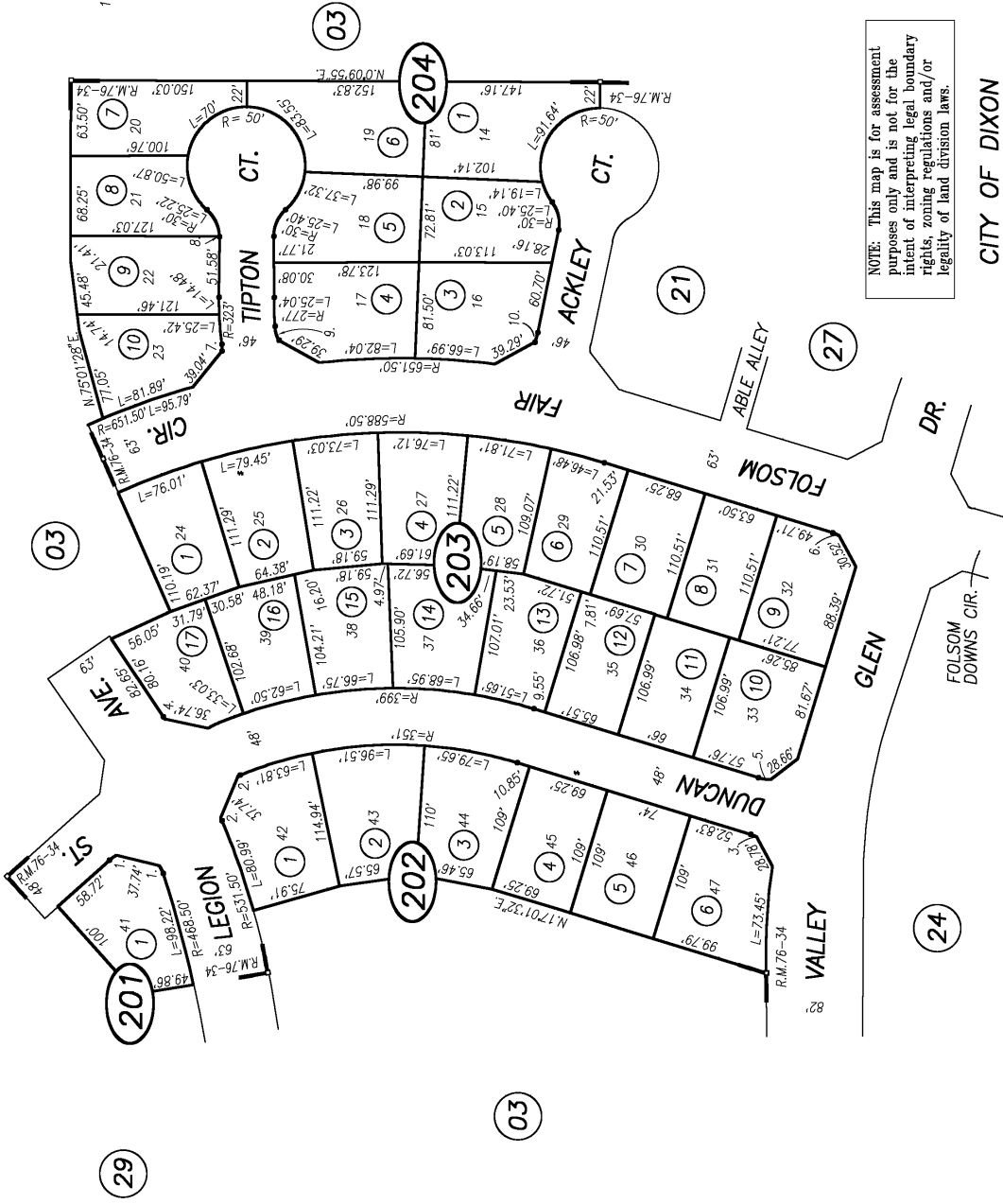
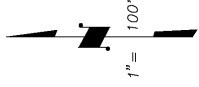
CITY OF DIXON & VICINITY  
Assessor's Map Bk. 114 Pg. 03  
County of Solano, Calif.

14-15

POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B.&M.

Tax Area Code  
2036

114-20



NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning, regulations and/or legality of land division laws.

REVISION	DATE	BY

NOTE: Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

Valley Glen Phase 1 Unit 1, R.M. Bk. 76 Pg. 34

CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 20  
County of Solano, Calif.

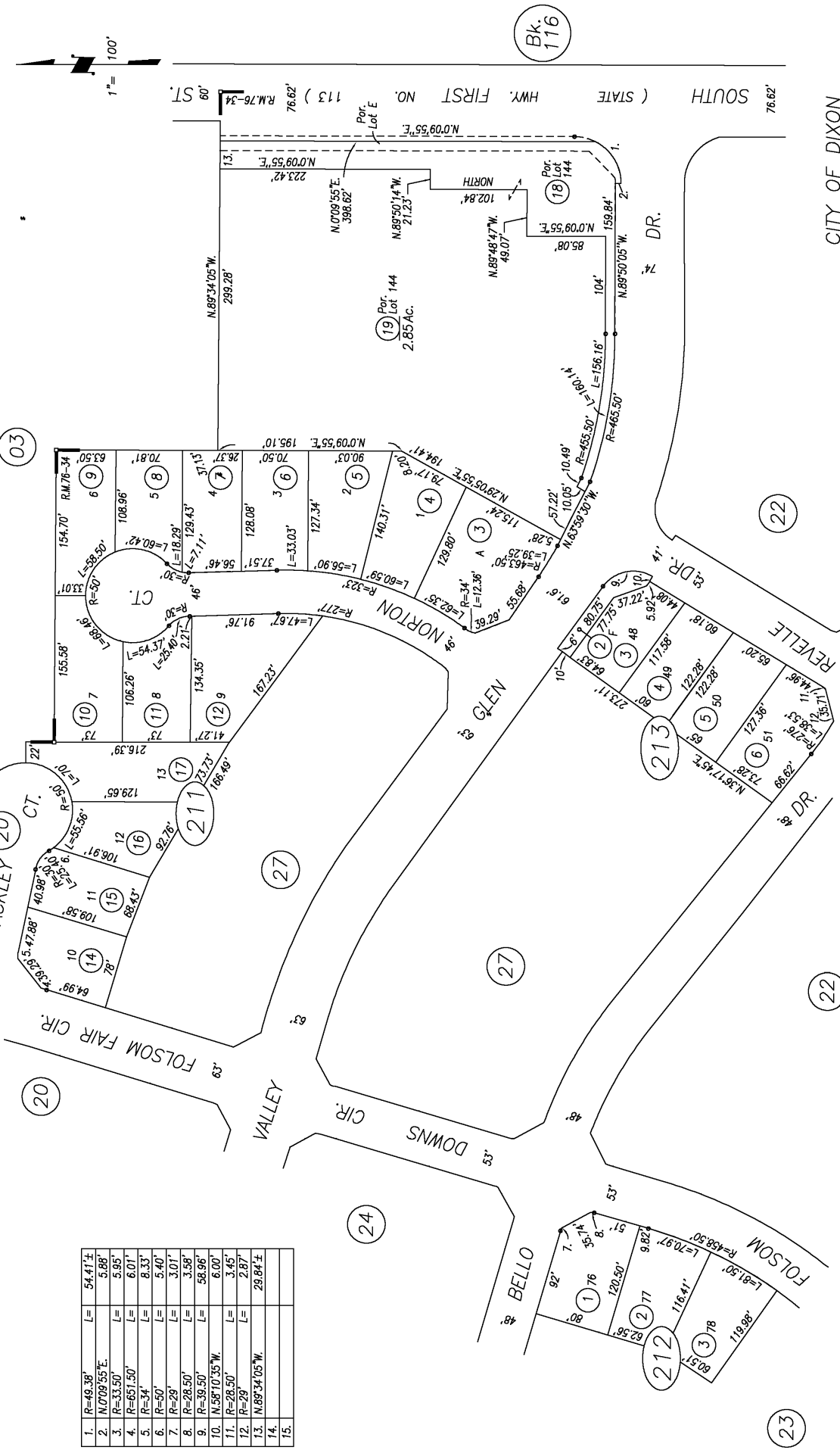
05-06

1.	R=29'	L=7.46'
2.	R=29'	L=2.65'
3.	R=34'	L=5.47'
4.	R=29'	L=2.63'
5.	R=34'	L=11.26'
6.	R=33.50'	L=5.95'
7.	R=34'	L=6.08'
8.	R=30'	L=0.18'
9.	R=34'	L=11.84'
10.	R=34'	L=8.33'
11.		
12.		
13.		
14.		
15.		

Tax Area Code  
2036

POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B.& M.

114-21



1.	R=49.38'	L=	54.41'±
2.	N.0709.55'E.	L=	5.88'
3.	R=33.50'	L=	5.95'
4.	R=651.50'	L=	6.01'
5.	R=50'	L=	8.33'
6.	R=50'	L=	5.40'
7.	R=28.50'	L=	3.01'
8.	R=28.50'	L=	3.58'
9.	R=39.50'	L=	58.96'
10.	N.5670.35'W.	L=	6.00'
11.	R=28.50'	L=	3.45'
12.	R=29'	L=	2.87'
13.	N.89734.05'W.	L=	29.84'±
14.			
15.			

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

211-18&19 Chg.(04)2-22-08	DV
211-18 Chg.(04)3-6-08	CR
211-18&19(04)4-20-05	JS
REVISION	DATE
	BY

CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 21  
County of Solano, Calif.

Valley Glen Phase 1 Unit 1, R.M. Bk. 76 Pg. 34  
Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles

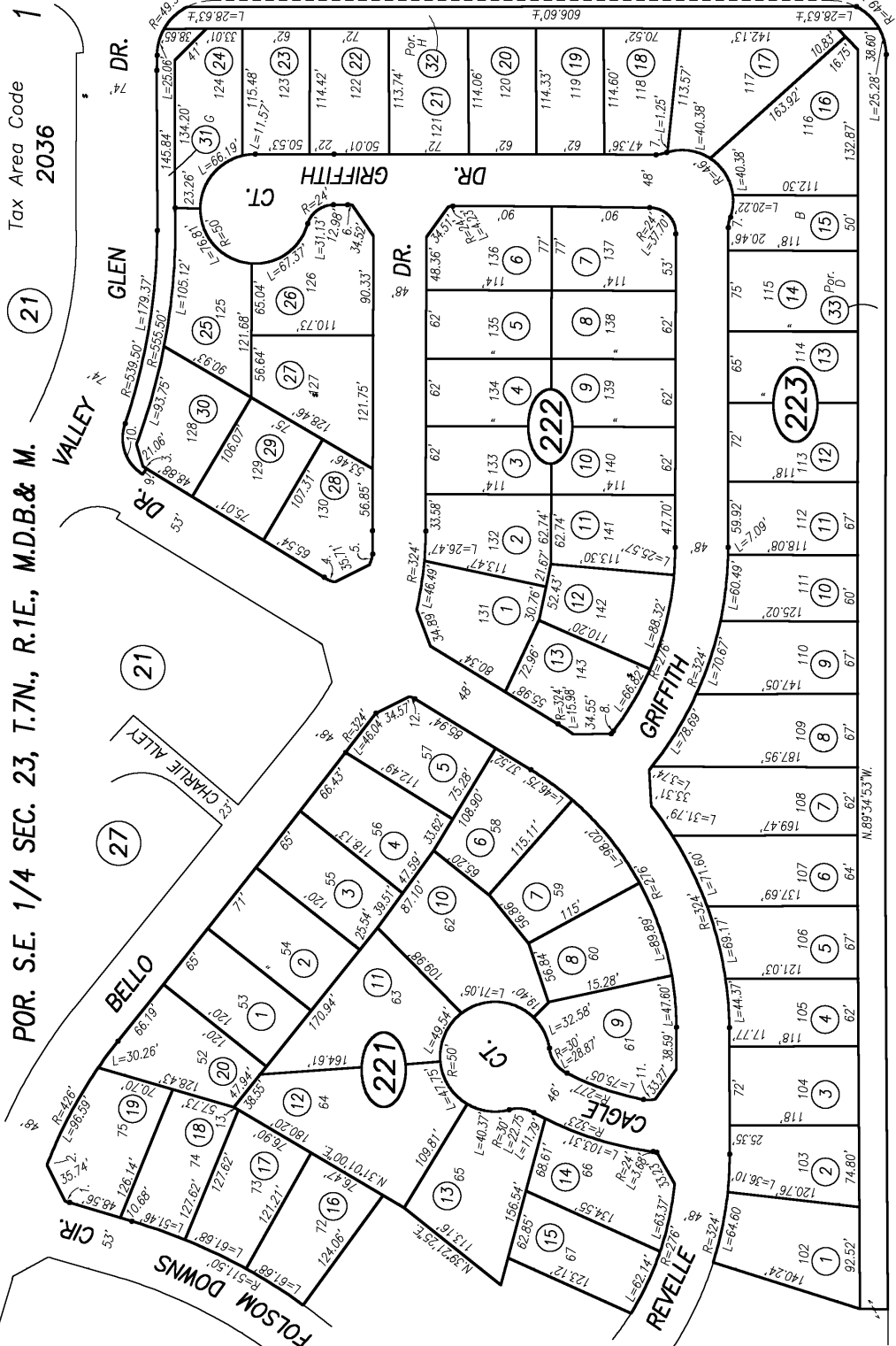
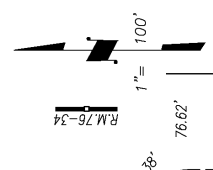


POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B.& M. 114-22

Tax Area Code 2036

(21)

(03)



Bk. 116

Bk. 109

1.	R=28.50'	L=	4.85'
2.	R=29'	L=	4.30'
3.	R=33.50'	L=	4.48'
4.	R=28.50'	L=	10.35'
5.	R=29'	L=	9.88'
6.	R=24'	L=	4.22'
7.	R=30'	L=	9.78'
8.	R=24'	L=	3.21'
9.	N.58°10.35'W.	L=	6.00'
10.	R=39.50'	L=	53.35'
11.	R=24'	L=	9.53'
12.	R=24'	L=	4.89'
13.	N.31°01.00'E.	L=	4.61'
14.		L=	
15.		L=	

NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning regulations and/or legality of land division laws.

NOTE: Assessor's Block Numbers Shown in Ellipses Assessor's Parcel Numbers Shown in Circles

REVISION	DATE	BY
223-32 Chg. (04)	3-6-06	GR
Agri. Pg. 27	12-26-03	SE
CREATE (fm)	6-11-03	SC

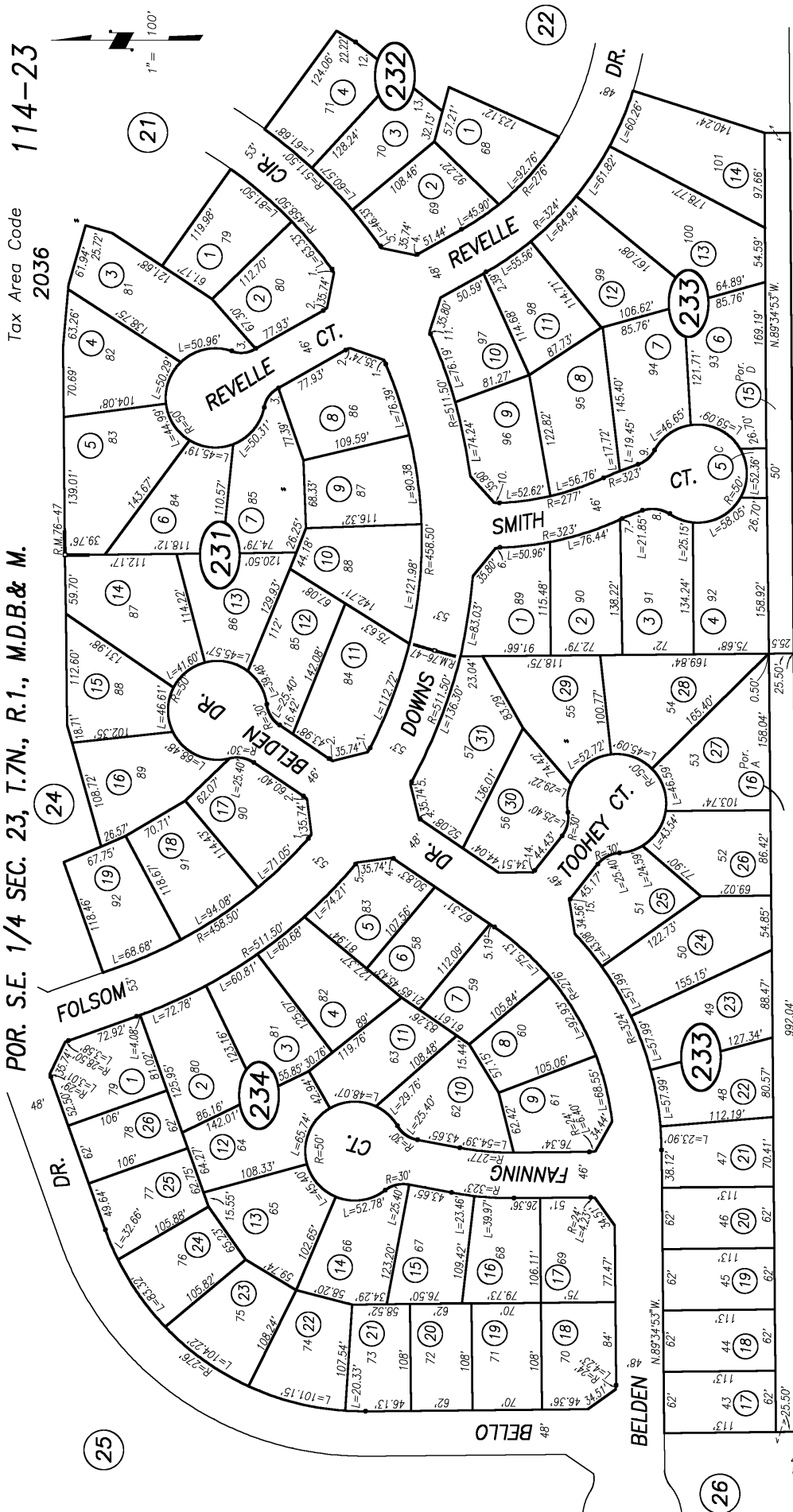
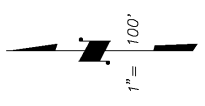
CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 22  
County of Solano, Calif.

Valley Glen Phase 1 Unit 1, R.M. Bk. 76 Pg. 34

POR. S.E. 1/4 SEC. 23, T.7N., R.1., M.D.B.& M.

Tax Area Code  
2036

114-23



PARKWAY

BLVD.

1. R=28.50'	L= 5.31'	L= 22.75'
2. R=29'	L= 4.77'	L= 5.56'
3. R=30'	L= 25.40'	L= 2.18'
4. R=29'	L= 1.58'	L= 54.90'
5. R=28.50'	L= 2.18'	L= N.3921'25"E.
6. R=29'	L= 5.07'	L= N.3921'25"E.
7. R=32.33'	L= 1.10'	L= 2.54'
8. R=30'	L= 28.87'	L= 0.98'

Bk. 109

Valley Glen Phase 1 Unit 1, R.M. Bk. 76 Pg. 34  
 Valley Glen Phase 1 Unit 2, R.M. Bk. 76 Pg. 47

234, Por. 231 & 233	
(Rm)	6-11-03 SF
CREATE (Rm)	6-11-03 SF
REVISION	DATE
	BT

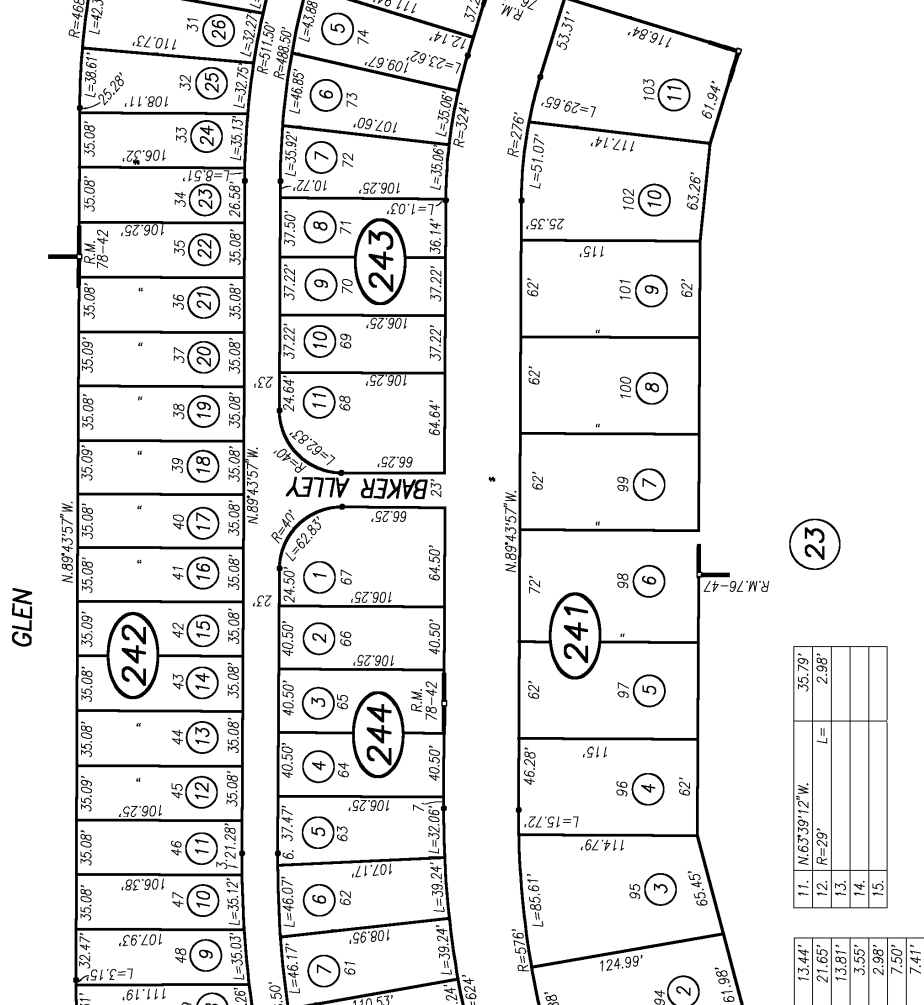
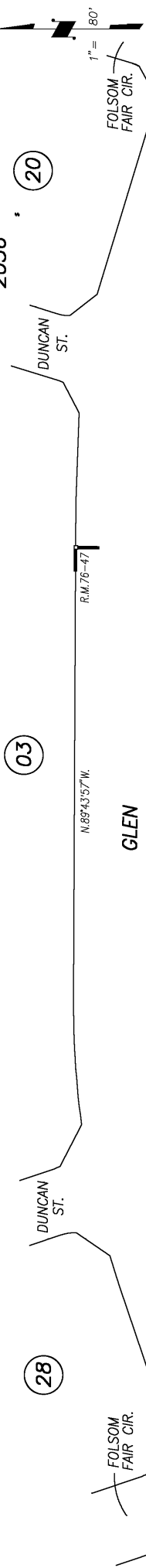
NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning regulations and/or legality of land division laws.

NOTE: Assessor's Block Numbers Shown in Ellipses  
 Assessor's Parcel Numbers Shown in Circles

POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B.& M.

Tax Area Code  
2036

114-24



NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning regulations and/or legality of land division laws.

Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles  
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11.	M.63°39'12"W.	35.79'
12.	R=29°	L=2.98'
13.		
14.		
15.		

1.	N.71°20'48"E.	13.44'
2.	R=711.50"	L=21.65'
3.	R=711.50"	L=13.81'
4.	R=28.50"	L=3.55'
5.	R=29°	L=2.98'
6.	R=688.50"	L=7.50'
7.	N.89°43'57"W.	7.41'
8.	N.71°20'48"W.	L=17.04'
9.	R=624°	L=3.55'
10.	R=28.50"	L=3.55'

ADJ. Pg.	REVISE	DATE	BY
Pg. 28			
242-01 to Sub/Am		11-2-04	SE
Create (Am)		12-26-03	SE
		6-11-03	SE

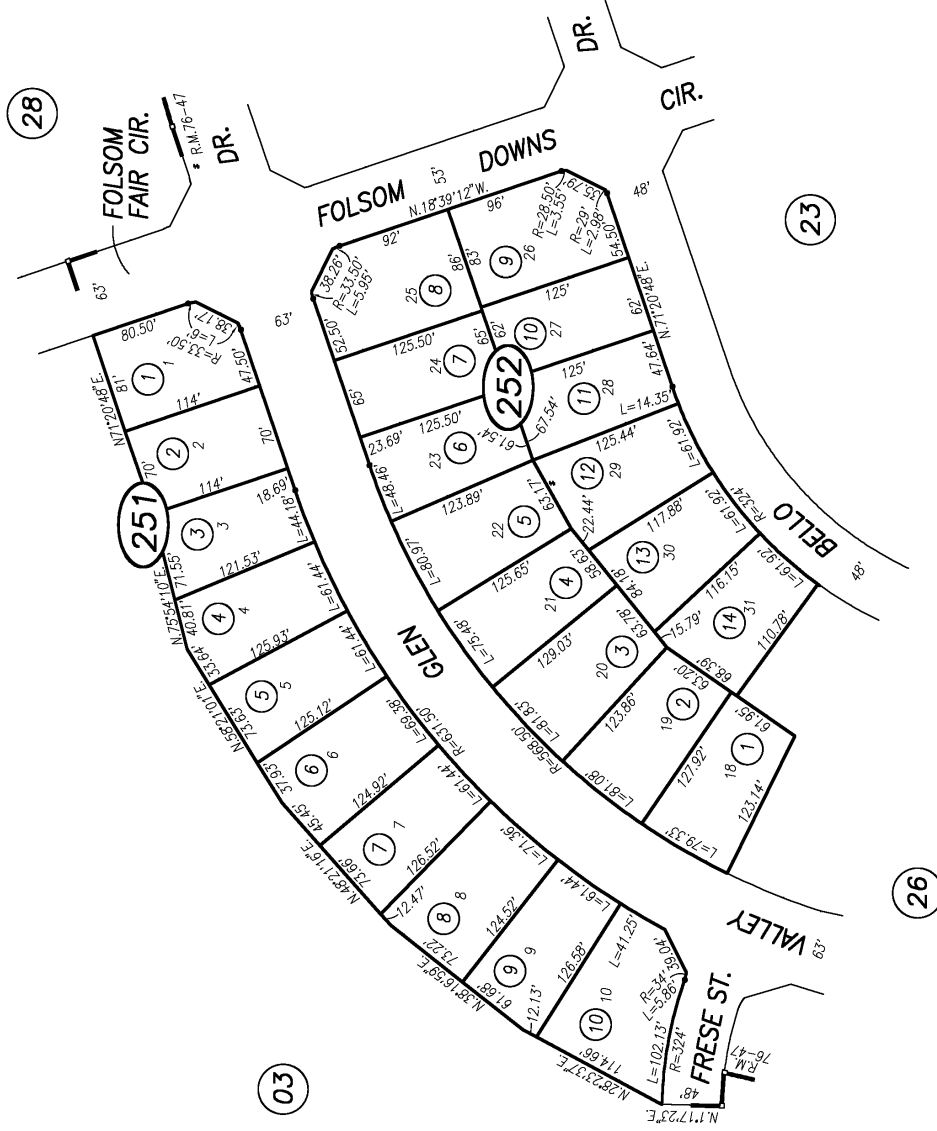
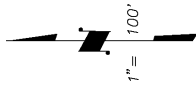
CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 24  
County of Solano, Calif.

Valley Glen Phase 1  
Valley Glen Phase 1  
Unit 2, R.M. Bk. 76 Pg. 47  
Unit 3, R.M. Bk. 78 Pg. 42

POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B.& M.

Tax Area Code  
2036

114-25



NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning regulations and/or legality of land division laws.

NOTE: Assessor's Block Numbers Shown in Ellipses Assessor's Parcel Numbers Shown in Circles

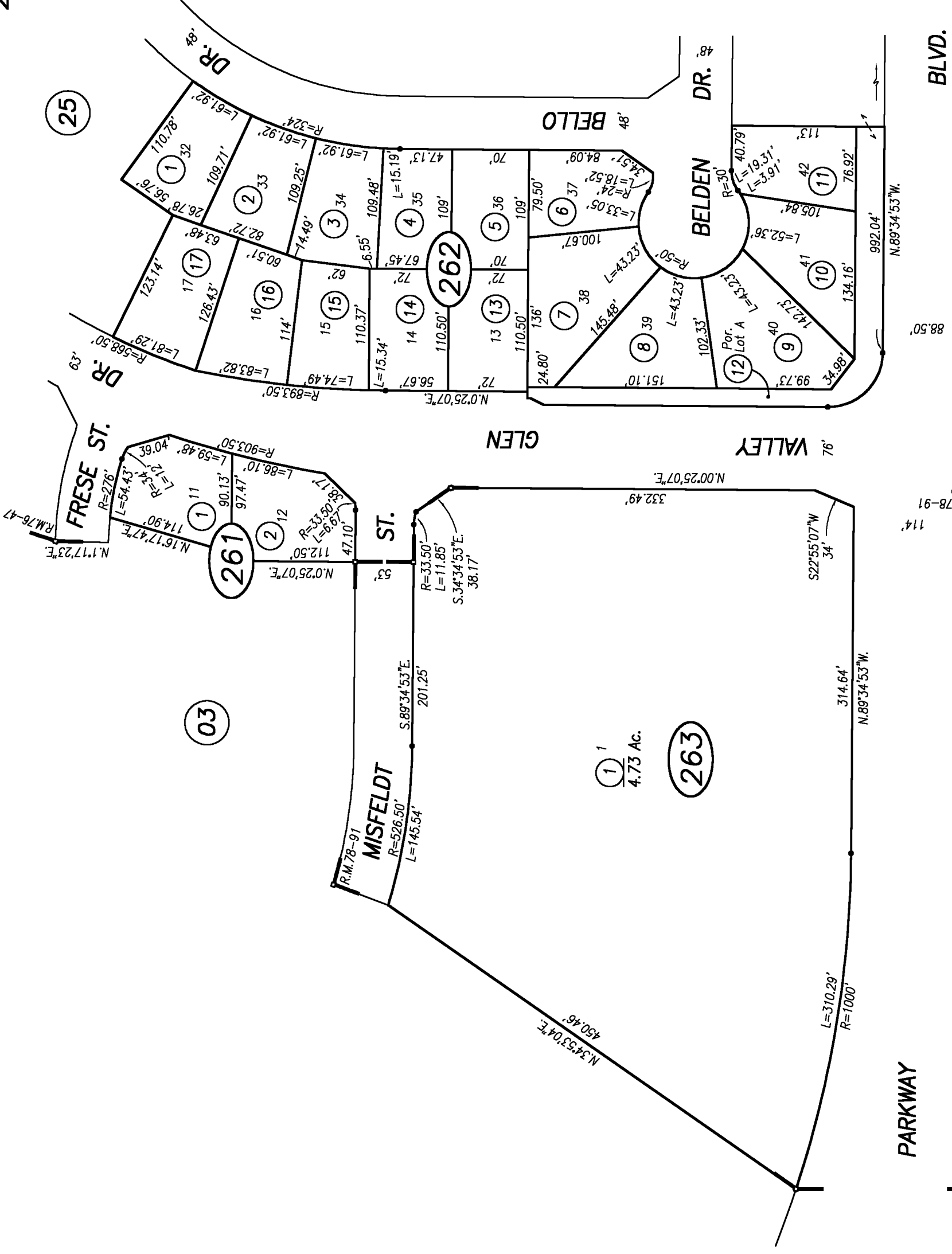
REVISION	DATE	BY

Valley Glen Phase 1 Unit 2, R.M. Bk. 76 Pg. 47

CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 25  
County of Solano, Calif.

05-06

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PARKWAY  
BLVD.

R.M.78-91  
SEC. 23  
SEC. 26  
R.M.78-91  
R.M.76-47

Bk.  
109

Valley Glen Phase 1 Unit 2, R.M. Bk.76 Pg. 47  
Valley Glen Phase 1 Unit 4, R.M. Bk.78 Pg. 91

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

CITY OF DIXON  
Assessor's Map Bk.114 Pg. 26  
County of Solano, Calif.

12-13

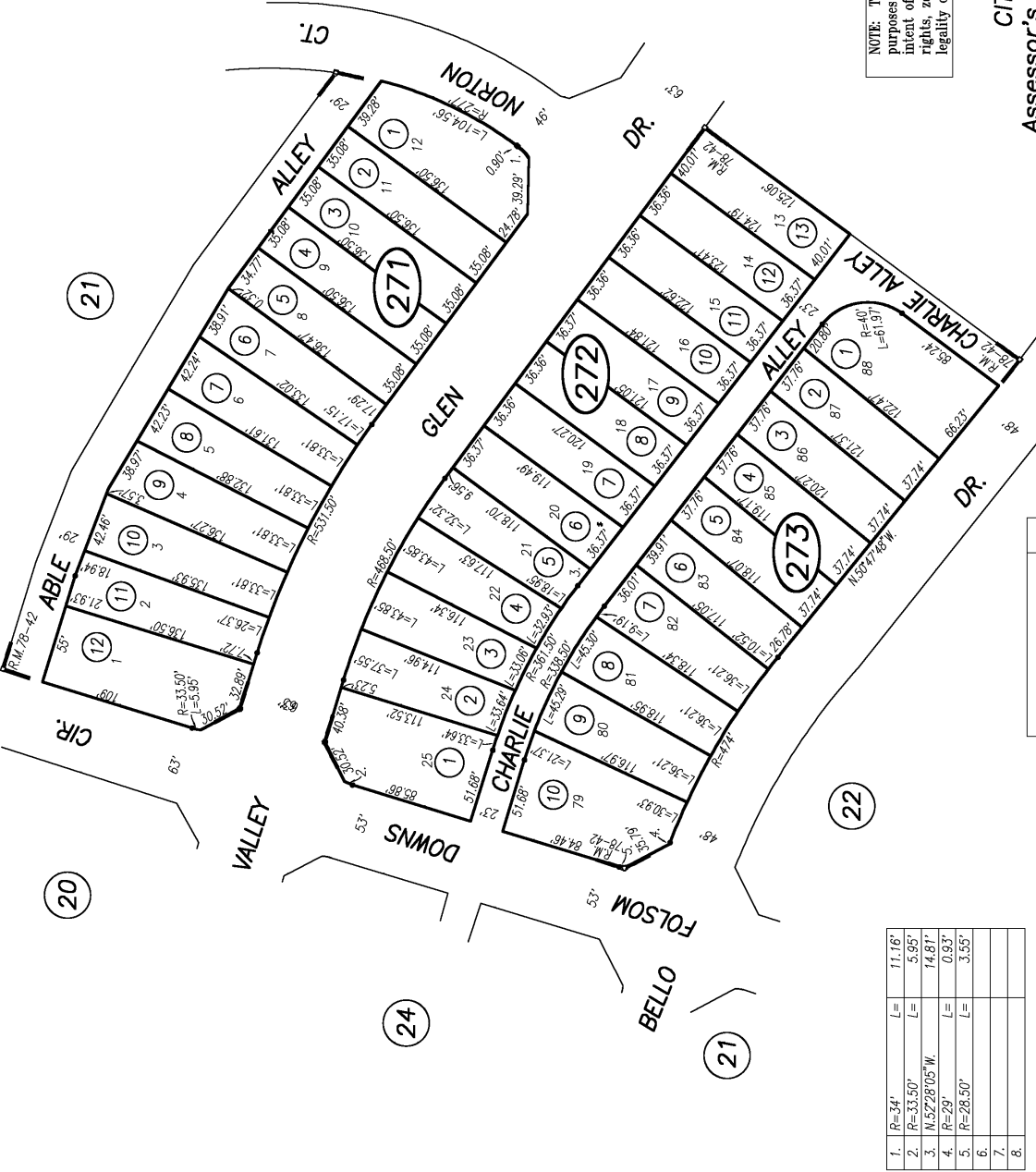
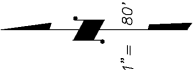
NOTE: This map is for assessment purposes only. It is not intended to define legal boundary rights or imply compliance with land division laws.

REVISION	DATE	BY
Parway Blvd. Chg(Dd)	3-17-11	Cr
263-1 (RM)	5-26-04	JS
Create (Rm)	6-11-03	SE

POR. S.E. 1/4 SEC. 23, T.7N., R.1E., M.D.B. & M.

Tax Area Code  
2036

114-27



NOTE: This map is for assessment purposes only and is not for the intent of interpreting legal boundary rights, zoning regulations and/or legality of land division laws.

CITY OF DIXON  
Assessor's Map Bk. 114 Pg. 27  
County of Solano, Calif.

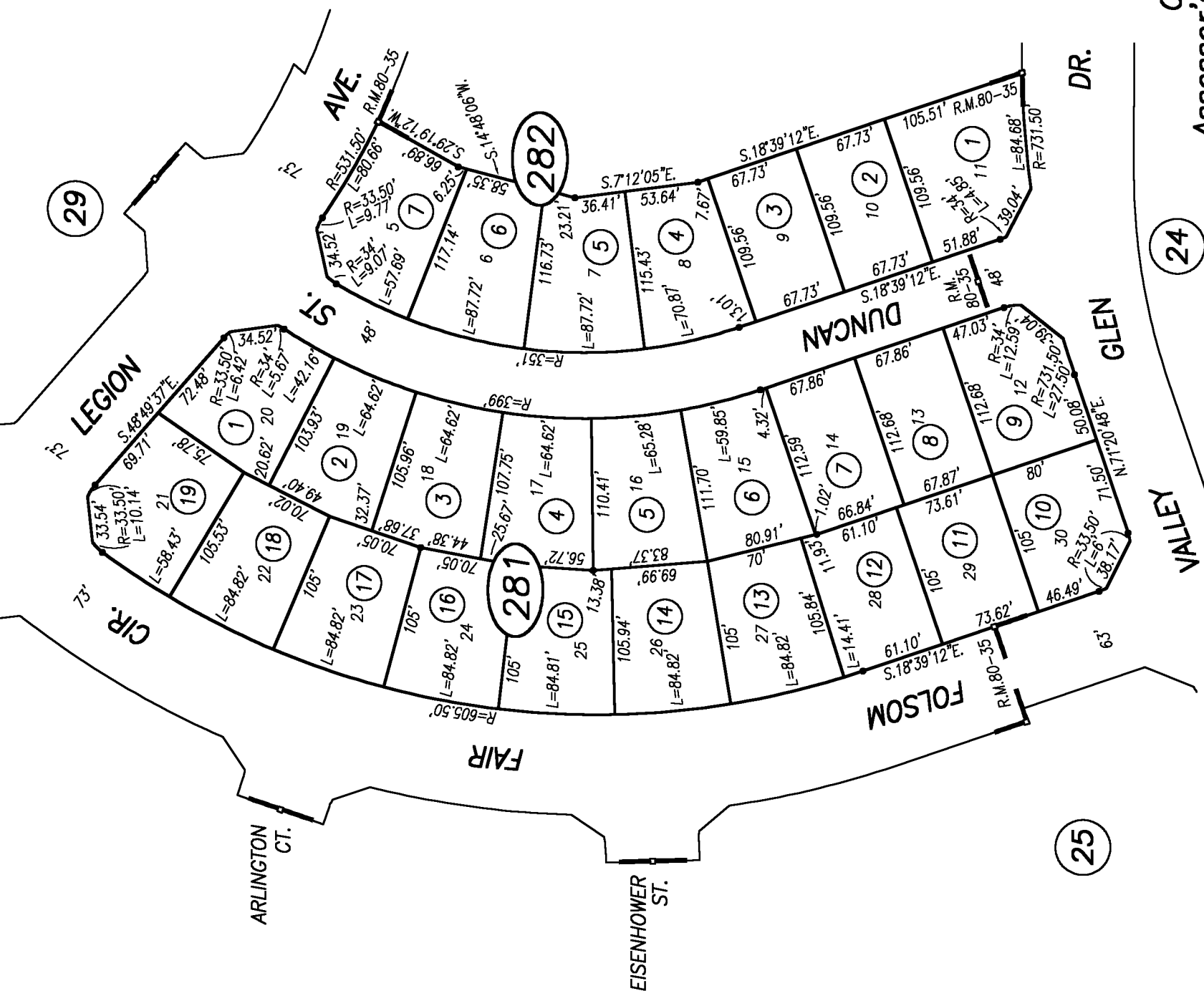
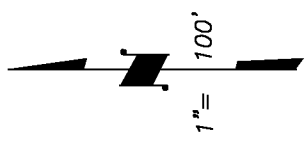
NOTE: Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

05-06

REVISION	DATE	BY

1.	R=34'	L=	11.16'
2.	R=33.50'	L=	5.95'
3.	M.5228'05"W.		14.81'
4.	R=29'	L=	0.93'
5.	R=28.50'	L=	3.55'
6.			
7.			
8.			

Valley Glen Phase 1 - Unit 3, R.M. Bk. 78 Pg. 42



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03

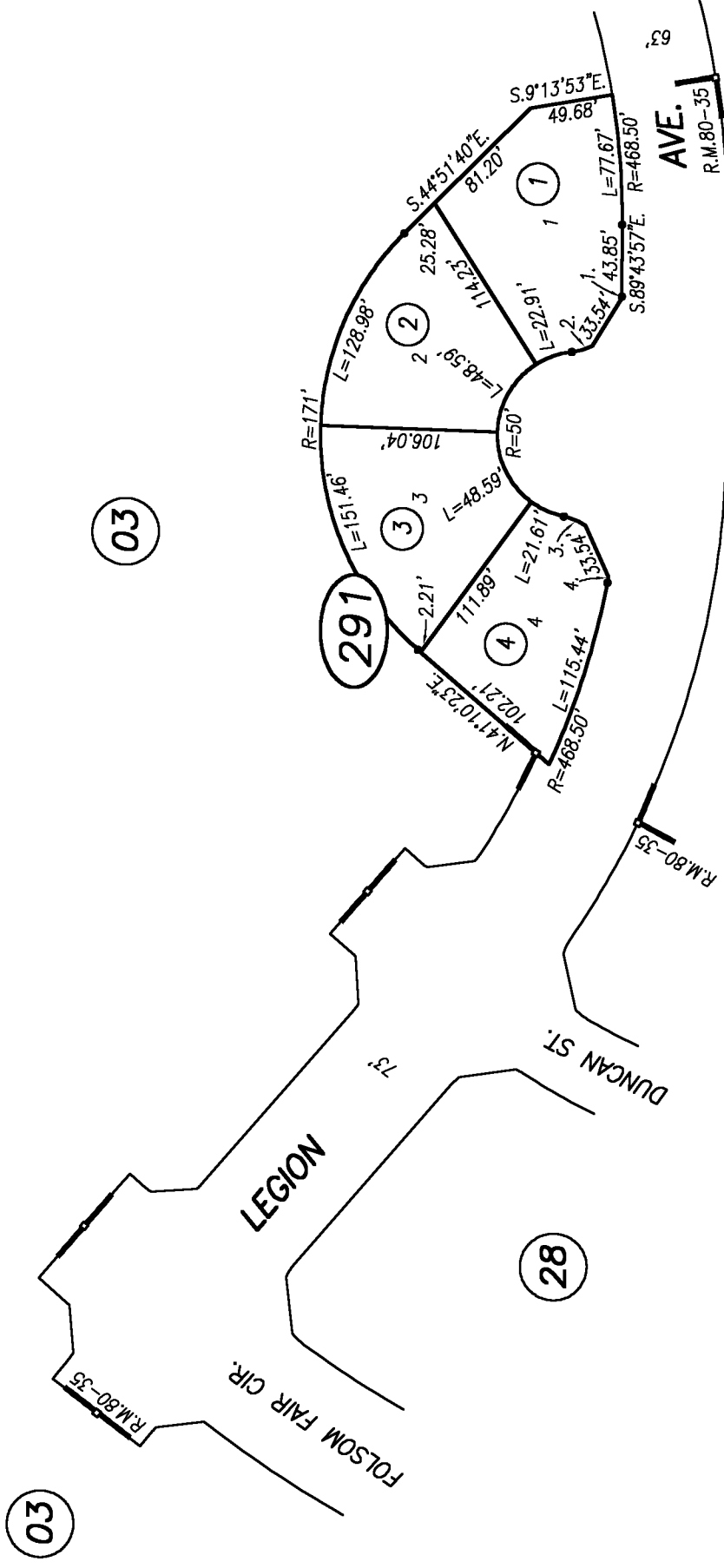
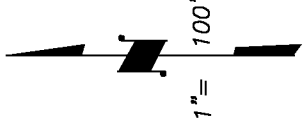
03

24

25

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

REVISION	DATE	BY
280-01,02,03	Kill(Mm)	8-25-11
Cr		
11-2-04	SE	



1.	R=33.50'	L=	1.06'
2.	R=33.50'	L=	12.75'
3.	R=33.50'	L=	14.34'
4.	R=33.50'	L=	2.65'

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

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REVISION	DATE	BY
290-01,02 & 291-05		
Kill (Mr)	8-25-11	Cr
Create (Rm)	11-2-04	SE