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**GOODWIN CONSULTING GROUP**

**RIO ALTO WATER DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2011-1  
(WASTEWATER SYSTEM IMPROVEMENT PROJECT)**

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

**July 15, 2016**

***Community Facilities District No. 2011-1  
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 Rio Alto Water District Community Facilities District No. 2011-1 (“CFD No. 2011-1” or the “CFD”):

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

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
1,393	\$341,040

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

### **Parcel and Equivalent Dwelling Unit (“EDU”) Summary for Fiscal Year 2015-16**

<b>Property Classification</b>	<b>Total Number of Parcels</b>	<b>Total Number of EDUs</b>
Single EDU Parcel	1,362	1,362
Duplex	16	32
Triplex	1	3
Fourplex	0	0
Other Multiple EDU Parcel	9	18
Taxable POA Property	5	6
Optional LPSS/Septic Property	38	0
Tract 1017, Phase 2 Property	248	0
<b>Total</b>	<b>1,679</b>	<b>1,421</b>

For more information regarding the classification of parcels and assignment of EDUs in CFD No. 2011-1, please see Section V of this report.

**Delinquency Summary**

<b>Delinquent Amount for FY 2015-16 (as of July 13, 2016)</b>	<b>Number of Parcels Delinquent</b>	<b>Total Levy for FY 2015-16</b>	<b>Delinquency Rate</b>
\$26,400	120	\$341,040	7.74%

For additional delinquency information, please see Section VIII of this report.

## ***I. INTRODUCTION***

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### **Rio Alto Water District Community Facilities District No. 2011-1**

On January 11, 2012, the Board of Directors (“Board”) of the Rio Alto Water District (“Water District”) adopted Resolution No. 02-12 to establish CFD No. 2011-1 and to call for an election to be held on April 17, 2012. In that election, the registered voters within the CFD voted to authorize the levy of a Mello-Roos special tax on property within CFD No. 2011-1. The registered voters also approved the CFD to incur bonded indebtedness in an amount not to exceed \$6,215,000. The Board adopted Resolution No. 08-12 to declare the election results on April 30, 2012. Furthermore, the Board passed Ordinance No. 100-1 on May 23, 2012, to levy a special tax within the CFD beginning in fiscal year 2012-13. The Board approved Resolution 12-12 on August 31, 2012, authorizing staff to execute documents to obtain a loan from the United States Department of Agriculture-Rural Development (“USDA-RD”) in an amount not to exceed \$5,000,000. Finally, on December 19, 2012, the Board adopted Resolution No. 14-12, dedicating CFD special tax revenues to payment of any Clean Water State Revolving Fund (“CWSRF”) loans. The CWSRF loan in the total principal amount of \$1,215,000 closed on May 13, 2013. Subsequently, the \$5,000,000 USDA-RD loan closed on August 15, 2014. Special tax revenues from taxable property in the CFD are used to secure the USDA-RD and CWSRF loans.

The proceeds from the USDA-RD and CWSRF loans will be used to pay for certain authorized facilities and expenses. These authorized facilities include various improvements and additions to the Water District’s wastewater system in order to provide for the treatment of sewage and transmission and discharge of treated wastewater onto approximately 78 acres of constructed wetlands. These improvements address requirements of the California Toxics Rule as detailed in the California Regional Water Quality Control Board’s Waste Discharge Requirements Order No. R5-2010-0103 and Cease and Desist Order No. R5-2010-0104. These improvements will result in the Water District ceasing regular discharge to the Sacramento River and discharging to land only via the constructed wetlands, except during extreme peak flows in excess of the 100-year event.

The CFD is located adjacent to the Sacramento River in the County of Tehama (“County”). It is approximately 23 miles south of the city of Redding and 150 miles north of the city of Sacramento. CFD No. 2011-1 includes approximately 1,700 parcels of both single and multi-family residential property in varying degrees of development.

### **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 (“Legislature”) approved the Mello-Roos Community Facilities Act of 1982 (“Act”), 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.

## ***II. PURPOSE OF REPORT***

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This CFD Tax Administration Report (“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. 2011-1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD, special taxes to be levied in fiscal year 2015-16, and public facilities authorized to be funded by the CFD. The Report also summarizes the classification of parcels well as other pertinent information (e.g., prepayments and delinquencies) for CFD No. 2011-1.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of the CFD for fiscal year 2015-16.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** summarizes the classification of parcels and assignment of EDUs in CFD No. 2011-1.
- **Section VI** provides information regarding facilities authorized to be financed by the CFD.
- **Section VII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section VIII** summarizes the amount of delinquent special taxes from current and prior fiscal years.
- **Section IX** provides a summary of the CFD’s reporting requirements as 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 of Special Tax ("RMA") for the CFD, the Special Tax Requirement means, for any fiscal year, the total of: (i) principal and interest due, including scheduled sinking fund payments, on bonds, loans or other debt, (ii) administrative expenses for such fiscal year, (iii) an amount needed to create or replenish reserve funds, (iv) an amount needed to cure any delinquencies in the payment of principal and interest on indebtedness of the CFD which have occurred in the previous fiscal year or are anticipated to occur for the current fiscal year, and (v) pay-as-you-go expenditures for authorized facilities to be constructed or acquired by the CFD. The amounts referred to in the preceding sentence may be reduced in any fiscal year by collected penalties associated with delinquent special taxes, available earnings on or surpluses in funds for bonds, loans, or other debt, and any other revenues available to pay debt service. Furthermore, the amounts related to items (iii) and (iv) of the Special Tax Requirement are subject to the 10% limitation described in Section D of the RMA. For fiscal year 2015-16, the total Special Tax Requirement is \$341,040.



#### ***IV. FISCAL YEAR 2015-16 SPECIAL TAX LEVY***

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##### **Assignment of EDUs**

Special taxes within CFD No. 2011-1 are levied pursuant to the methodology set forth in the RMA. The RMA establishes various categories which define the circumstances necessary to assign an equivalent dwelling unit (“EDU”) to each parcel. The special tax levied on a particular property is based on the number of EDUs that property is assigned. *(All capitalized terms are defined in the RMA in Appendix C of this Report.)*

Single EDU Parcels are parcels of taxable property that are assigned one EDU. Any properties with the following characteristics shall all be assigned one EDU:

- i. Residential Property on which one single family detached unit has been constructed.
- ii. Each parcel with a Halfplex.
- iii. Any parcel of taxable property that is a Buildable Lot on which no structure has yet been constructed.
- iv. Specific parcels of Taxable Property Owner Association Property, as identified in the RMA.

Multiple EDU Parcels are parcels of taxable property which are assigned two or more EDUs. Any properties with the following characteristics shall be assigned the corresponding number of EDUs:

- i. A parcel of Residential Property with a duplex shall be assigned two EDUs.
- ii. A parcel of Residential Property with a triplex shall be assigned three EDUs.
- iii. A parcel of Residential Property with a fourplex shall be assigned four EDUs.
- iv. Any parcel with a residential structure with five or more Residential Units shall be assigned a number of EDUs equal to the number of Residential Units on the parcel.
- v. Specific properties and merged lots are assigned two EDUs, as identified in the RMA.
- vi. If two or more parcels are combined to form one or more new parcels, the aggregate number of EDUs assigned to the original parcels shall be assigned to the newly-created parcel(s).
- vii. Any parcel of Residential Property with more than one Residential Unit may be a Multiple EDU Parcel, as determined by the Water District based on services requested for each Residential Unit.

- viii. Parcels with commercial or other non-residential buildings shall be assigned two EDUs unless the Water District determines that a different number of EDUs is more appropriate based on the type of construction.

### **Maximum Special Tax Rates**

The maximum annual special tax for each parcel of taxable property in the CFD is equal to \$289 per EDU. In addition, a one-time Catch-Up Special Tax may be levied on parcels of Optional LPSS Property or Optional Septic Property prior to approval by the Water District of the property owner's application for sewer service, as described in Section C.2 of the RMA.

### **Apportionment of Annual Special Taxes in Fiscal Year 2015-16**

The actual annual special tax levied on each parcel in CFD No. 2011-1 each fiscal year is determined by application of Section D of the RMA. Pursuant to this section, the special tax shall be levied as follows until the amount of the levy is equal to the Special Tax Requirement for that fiscal year. The Special Tax Requirement is distributed among all parcels of taxable property in proportion to the number of EDUs assigned to each parcel, up to the maximum annual special tax for each such parcel.

For fiscal year 2015-16, a total of 1,421 EDUs were assigned to the various parcels within the CFD. Taxing these EDUs at 83.0% of their maximum annual special tax rates, \$240 per EDU, will generate approximately \$341,040 in special tax revenue, assuming no delinquencies. This amount is equal to the Special Tax Requirement. Appendix A shows a summary of the special tax levy for fiscal year 2015-16, and Appendix B includes the special tax levied on individual parcels in CFD No. 2011-1.

## **V. PARCEL CLASSIFICATION AND EDU ASSIGNMENT FOR FY 2015-16**

Based on the current parcels in CFD No. 2011-1, the following table summarizes the classification of parcels and assignment of EDUs within the CFD for the fiscal year 2015-16 special tax levy.

**Community Facilities District No. 2011-1  
Parcel and EDU Summary for Fiscal Year 2015-16**

<b>Property Classification</b>	<b>Total Number of Parcels</b>	<b>Total Number of EDUs</b>
Single EDU Parcel	1,362	1,362
Duplex	16	32
Triplex	1	3
Fourplex	0	0
Other Multiple EDU Parcel	9	18
Taxable POA Property	5	6
Optional LPSS/Septic Property	38	0
Tract 1017, Phase 2 Property	248	0
<b>Total</b>	<b>1,679</b>	<b>1,421</b>

Several types of property shown in the above table are exempt, and therefore are not subject to the special tax levy. These types include Public Property as well as some properties that are given the choice to connect to the sewer system, but have not yet exercised that option. Exempt properties are further defined as follows:

- i. Public Property, except for Public Property that had, in its entirety, been a parcel of taxable property in a prior fiscal year.
- ii. Property Owner Association Property, except for certain parcels of Taxable POA Property and any buildable lot owned by the POA that is expected to be resold to an individual property owner.
- iii. Parcels of Optional LPSS Property. Once a parcel of Optional LPSS Property has connected to the Water District's sewer system, it shall thereafter be classified as taxable property.
- iv. Parcels of Optional Septic Property. Once a parcel of Optional Septic Property has connected to the Water District's sewer system, it shall thereafter be classified as taxable property.

- v. Parcels of Tract 1017, Phase 2 Property. All parcels of Tract 1017, Phase 2 Property are exempt until such time as the Water District accepts water and sewer improvements for property within Phase 2 of Tract 1017.
- vi. Parcels owned by a public utility for an unmanned facility.
- vii. Parcels subject to an easement that precludes any other use on the parcels.
- viii. Any parcel that has fully prepaid its annual special tax obligation.

## ***VI. AUTHORIZED CFD FACILITIES***

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The special tax revenues from CFD No. 2011-1 are authorized to fund certain wastewater infrastructure improvements. Wastewater improvements include the following:

- i. Installation of a selector and screening unit;
- ii. Construction and installation of a secondary clarifier and improvements to upgrade the existing secondary clarifier and effluent pumps;
- iii. Construction and installation of a return activated sludge (RAS) pump station and conversion of the existing RAS pump station into an aerobic digester;
- iv. Electrical improvements at the wastewater treatment plant;
- v. Construction and installation of approximately 11,600 linear feet of 10-inch chlorination force main;
- vi. Acquisition of land and development thereon of constructed wetlands; and
- vii. Appurtenant work and improvements to the existing wastewater system of the Water District in order to provide for the collection and treatment of sewage and the transmission and discharge of treated wastewater effluent onto the constructed wetlands.

These improvements address requirements of the California Toxics Rule and will result in the Water District ceasing regular discharge to the Sacramento River and discharging to land only via the constructed wetlands, except during extreme peak flows in excess of the 100-year event.

## ***VII. PREPAYMENTS***

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As of June 30, 2015, no property owner has prepaid his/her special tax obligation. Therefore, all parcels of taxable property remain subject to the annual special tax levy.

## ***VIII. DELINQUENCIES***

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As of July 13, 2016, the Tehama County Tax Collector's Office reports the following delinquency amounts for CFD No. 2011-1:

### **Community Facilities District No. 2011-1 Delinquencies as of July 13, 2016**

<b>Fiscal Year</b>	<b>Delinquent Amount</b>	<b>Number of Parcels Delinquent</b>	<b>Total Levy</b>	<b>Delinquency Rate</b>
2012-13	\$17,629	62	\$410,669	4.29%
2013-14	\$19,074	67	\$410,669	4.64%
2014-15	\$25,866	90	\$410,669	6.30%
2015-16	\$26,400	120	\$341,040	7.74%

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

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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 board setting forth the following information:

### **Section 50075.3**

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

In fiscal year 2015-16, the CFD levied a total special tax of \$341,040 and \$314,640 was collected from property within CFD No. 2001-1. The \$314,640 figure is net of 120 parcels that were delinquent a total of \$26,400 in payment of the special tax as of July 13, 2016. Of the amount collected, \$313,038 was allocated to the Water District and \$1,602 was retained by Tehama County for placing the special taxes on the tax roll. The CFD special tax revenue was used to directly fund the authorized facilities and pay debt service on the USDA-RD Loan.

*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. 2011-1 pay for the authorized facilities described in Section VI of this report. The construction of the authorized facilities began on June 25, 2014. As of the date of this report, the project has been completed.



**Section 53411**

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

The CWSRF loan closed on May 13, 2013. The total loan amount was \$1,215,000. As of June 23, 2016, \$1,214,897 of the CWSRF loan had been expended on authorized facilities.

The USDA-RD loan closed on August 15, 2014. The total loan amount was \$5,000,000. As of June 23, 2016, the entirety of the USDA-RD loan had been expended on authorized facilities.

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

The construction of the authorized facilities began on June 25, 2014. As of the date of this report, the project has been completed.

**APPENDIX A**

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

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**Rio Alto Water District  
Community Facilities District No. 2011-1  
(Wastewater System Improvement Project)  
Fiscal Year 2015-16 Special Tax Levy Summary**

<b>Property Classification</b>	<b>Number of Parcels</b>	<b>Number of EDUs</b>	<b>FY 2015-16 Maximum Special Tax per EDU</b>	<b>FY 2015-16 Actual Special Tax per EDU</b>	<b>FY 2015-16 Special Tax Levy</b>
Single EDU Parcel	1,362	1,362	\$289	\$240	\$326,880
Duplex	16	32	\$289	\$240	\$7,680
Triplex	1	3	\$289	\$240	\$720
Fourplex	0	0	\$289	\$240	\$0
Other Multiple EDU Parcel	5	10	\$289	\$240	\$2,400
Other Multiple EDU Parcel	4	8	\$289	\$240	\$1,920
Taxable POA Property	5	6	\$289	\$240	\$1,440
Optional LPSS/Septic Property	38	0	\$289	\$240	\$0
Tract 1017, Phase 2 Property	248	0	\$289	\$240	\$0
<b>Totals:</b>	<b>1,679</b>	<b>1,421</b>			<b>\$341,040</b>

*Goodwin Consulting Group, Inc.*

**APPENDIX B**

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

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**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 100 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 100 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 110 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16
				Actual Special Tax
100 - 120 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 120 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 022 - 000	Exempt	0	\$0.00	\$0.00
100 - 130 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 130 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 140 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 140 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 150 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 150 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 160 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 006 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
100 - 170 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 008 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
100 - 170 - 009 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
100 - 170 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 170 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 170 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 180 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 190 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 190 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 010 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
100 - 240 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 039 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
100 - 240 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 240 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 250 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 250 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 260 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 260 - 041 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
100 - 270 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 270 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 280 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 280 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 290 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 021 - 000	Exempt	0	\$0.00	\$0.00
100 - 290 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 290 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 026 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
100 - 300 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 300 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 320 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
100 - 330 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
100 - 330 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 080 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 080 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 080 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 080 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 100 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 100 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 100 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 100 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 100 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 110 - 022 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 110 - 023 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 110 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 110 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 110 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 030 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 120 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 033 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 120 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16
				Actual Special Tax
101 - 120 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 051 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 120 - 052 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 130 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 013 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 130 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 020 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 130 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 130 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 140 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	Actual Special Tax
101 - 140 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 150 - 021 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 150 - 022 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 150 - 023 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 150 - 024 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 150 - 025 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 001 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 002 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 003 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 004 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 005 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 006 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 160 - 007 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 008 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 009 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 010 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 011 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 012 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 013 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 160 - 014 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 160 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 160 - 016 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 017 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 018 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 019 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 020 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 021 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 022 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 023 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 024 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 025 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 026 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 027 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 028 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 029 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 160 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 160 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
101 - 180 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 180 - 048 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
101 - 250 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
101 - 250 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 250 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 029 - 000	Exempt	0	\$0.00	\$0.00
101 - 260 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 260 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
101 - 270 - 013 - 000	Exempt	0	\$0.00	\$0.00
101 - 270 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 270 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 011 - 000	Opt LPSS/Septic	0	\$0.00	\$0.00
101 - 280 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	FY 2015-16	
			Maximum Special Tax	Actual Special Tax
101 - 280 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 280 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
101 - 290 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
101 - 290 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 010 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 010 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 010 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 010 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 010 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 007 - 000	Multiple EDU Parcel	3	\$867.00	\$720.00
102 - 020 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 020 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 002 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16
				Actual Special Tax
102 - 030 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 030 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 004 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 040 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 040 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 003 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 051 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 051 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 051 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 052 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 053 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 054 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 054 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 055 - 022 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 060 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 060 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 060 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 010 - 000	Exempt	0	\$0.00	\$0.00
102 - 070 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 070 - 012 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 070 - 013 - 000	Exempt	0	\$0.00	\$0.00
102 - 080 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 004 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 080 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 027 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 080 - 028 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 080 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 080 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 041 - 000	Exempt	0	\$0.00	\$0.00
102 - 080 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 051 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 052 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 080 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 057 - 000	Exempt	0	\$0.00	\$0.00
102 - 080 - 059 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 080 - 060 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 080 - 064 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 090 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 030 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 090 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 052 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 053 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 054 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 057 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 058 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 059 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 060 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 061 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 062 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 063 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 064 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 065 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 090 - 066 - 000	Exempt	0	\$0.00	\$0.00
102 - 090 - 067 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 100 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 051 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 052 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 053 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 054 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 100 - 057 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 058 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 059 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 060 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 061 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 064 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 065 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 068 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 070 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 071 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 100 - 072 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 100 - 073 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 110 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 057 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 058 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 059 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 110 - 060 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 120 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 009 - 000	Exempt	0	\$0.00	\$0.00
102 - 120 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 034 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 036 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District  
Community Facilities District No. 2011-1  
(Wastewater System Improvement Project)  
Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 120 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 053 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 055 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 120 - 058 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 060 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 061 - 000	Exempt	0	\$0.00	\$0.00
102 - 120 - 062 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 120 - 063 - 000	Multiple EDU Parcel	2	\$578.00	\$480.00
102 - 130 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 130 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 040 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 042 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 043 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 046 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 052 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 053 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 054 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 130 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
102 - 140 - 038 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 041 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 044 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 051 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 052 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 053 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 054 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 055 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 056 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 057 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 058 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 059 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 060 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 061 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 062 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 063 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 064 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 065 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 067 - 000	Single EDU Parcel	1	\$289.00	\$240.00
102 - 140 - 068 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 010 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 011 - 000	Exempt	0	\$0.00	\$0.00
103 - 020 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 020 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 020 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 002 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 004 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 006 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 008 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 010 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 012 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 014 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 016 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 018 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 020 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 022 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 024 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 026 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 028 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 030 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 030 - 032 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 030 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 030 - 034 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 001 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 002 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 003 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 004 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 005 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 006 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 007 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 008 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 009 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 010 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 011 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 012 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 013 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 014 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 015 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 016 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 017 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 018 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 019 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 020 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 021 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 022 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 023 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 024 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 025 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 026 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 027 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 028 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 029 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 030 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 031 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 032 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 033 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 034 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 035 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 036 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 037 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 038 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 039 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 044 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 045 - 000	Single EDU Parcel	1	\$289.00	\$240.00
<del>103 - 040 - 046 - 000</del>	<del>Single EDU Parcel</del>	<del>1</del>	<del>\$289.00</del>	<del>\$240.00</del>
103 - 040 - 047 - 000	Single EDU Parcel	1	\$289.00	\$240.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 040 - 048 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 040 - 049 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 040 - 050 - 000	Single EDU Parcel	1	\$289.00	\$240.00
103 - 050 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 050 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00



**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 060 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 026 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 027 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 028 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 029 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 030 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 031 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 032 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 033 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 034 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 035 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 036 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 037 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 038 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 060 - 039 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00

**Rio Alto Water District  
Community Facilities District No. 2011-1  
(Wastewater System Improvement Project)  
Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 070 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 026 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 027 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 028 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 029 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 030 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 031 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 070 - 032 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 080 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00

**Rio Alto Water District**  
**Community Facilities District No. 2011-1**  
**(Wastewater System Improvement Project)**  
**Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 090 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 090 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 026 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 027 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 028 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 029 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 030 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 100 - 031 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 110 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00



**Rio Alto Water District  
Community Facilities District No. 2011-1  
(Wastewater System Improvement Project)  
Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16	
				Actual Special Tax	Actual Special Tax
103 - 110 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 110 - 026 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 013 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 014 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 015 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 016 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 017 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 018 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 019 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 020 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 021 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 022 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 023 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 024 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 025 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 026 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 120 - 027 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 130 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00
103 - 130 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00	\$0.00

**Rio Alto Water District  
Community Facilities District No. 2011-1  
(Wastewater System Improvement Project)  
Fiscal Year 2015-16 Special Tax Levy**

Assessor's Parcel Number	Property Classification	Number of EDUs	Maximum Special Tax	FY 2015-16 Actual Special Tax
103 - 130 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 130 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 001 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 002 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 003 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 008 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 010 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 011 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 140 - 012 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 150 - 002 - 000	Exempt	0	\$0.00	\$0.00
103 - 150 - 004 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 150 - 005 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 150 - 006 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 150 - 007 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00
103 - 150 - 009 - 000	Tract 1017 Phase 2	0	\$0.00	\$0.00

**Total Number of EDUs: 1,421**  
**Total Fiscal Year 2015-16 Special Tax Levy: \$341,040.00**

*Goodwin Consulting Group, Inc.*

## APPENDIX C

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

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## EXHIBIT B

### RIO ALTO WATER DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2011-1 (WASTEWATER SYSTEM IMPROVEMENT PROJECT)

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

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Special Taxes applicable to each Assessor's Parcel in the Rio Alto Water District Community Facilities District No. 2011-1 (Wastewater System Improvement Project) shall be calculated, levied, and collected according to the tax liability determined by the Administrator through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2011-1, 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 CFD No. 2011-1 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:

**"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 actual or reasonably estimated costs directly related to the administration of CFD No. 2011-1: the costs of computing the Special Taxes and preparing the annual collection schedules (whether by the Water District or any designee thereof or both), the costs of collecting the Special Taxes, the fees and expenses of legal counsel, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to responding to public inquiries, protests, or appeals regarding the Special Taxes, costs associated with complying with any continuing disclosure requirements with respect to the Obligations and the Special Taxes (if applicable), attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes, and all other costs and expenses of the Water District and County in any way related to the establishment or administration of the CFD.

**"Administrator"** shall mean the person or firm designated by the Water District to administer the Special Taxes according to this RMA.

**"Annual Special Tax"** means an annual special tax calculated and levied on each Parcel of Taxable Property for any Fiscal Year to pay the Special Tax Requirement, as defined below, subject to the limitation that the Annual Special Tax to be levied on any Parcel of Taxable Property cannot exceed the Maximum Annual Special Tax applicable to that Parcel.

**“Application for Sewer Service”** means the application submitted by the owner of a Parcel to connect one or more structures on the Parcel to the Water District’s sewer system.

**“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 Special Tax proceeds and/or proceeds of sale of Obligations.

**“Board”** means the Board of Directors of the Rio Alto Water District.

**“Buildable Lot”** means an individual lot within the CFD for which a building permit may be issued without further subdivision of such lot.

**“Catch-Up Special Tax”** means a one-time special tax paid by a Parcel of Optional LPSS Property or Optional Septic Property prior to approval by the Water District of the property owner’s Application for Sewer Service.

**“CFD”** or **“CFD No. 2011-1”** means the Rio Alto Water District Community Facilities District No. 2011-1 (Wastewater System Improvement Project).

**“CFD Formation”** means the date on which the Resolution of Formation relating to the CFD was adopted by the Board.

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

**“EDU”** means the equivalent dwelling unit factor assigned to each Parcel of Taxable Property for purposes of apportioning the Maximum Annual Special Tax.

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

**“Halfplex”** means a Residential Unit that shares a common wall with another Residential Unit and is assigned its own unique Assessor’s Parcel number.

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

**“Multiple EDU Parcel”** means a Parcel of Taxable Property that is assigned two or more EDUs.

**“Obligations”** means bonds, loans, or other debt (as defined in the Act), whether in one or more series, issued, insured, or assumed by the CFD related to public infrastructure and/or improvements that are authorized to be funded by the CFD.

**“Optional LPSS Property”** means any Parcel within the boundaries of the CFD that is currently connected to, or has the option to connect to, a private septic system, but also has the option to connect to a private low pressure sewer system at a later date, as determined by the Water District.

**“Optional Septic Property”** means any Parcel within the boundaries of the CFD that is currently connected to, or has the option to connect to, a private septic system, but also has the option to connect to the Water District’s sewer system at a later date, as determined by the Water District.

**“Property Owner Association”** or **“POA”** means a property owner association, including any master or sub-association, existing within the CFD.

**“Property Owner Association Property”** or **“POA Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2011-1 that was owned by a Property Owner Association as of January 1 of the prior Fiscal Year.

**“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, or other local government or public agency.

**“Residential Property”** means, in any Fiscal Year, a Parcel for which a building permit was issued on or prior to June 30 of the preceding Fiscal Year for the construction of one or more Residential Units.

**“Residential Unit”** means an individual single-family detached unit; an individual residential unit within a duplex, Halfplex, triplex, fourplex, townhome, live/work or condominium structure; an individual mobile home; or an individual apartment unit.

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

**“Special Taxes”** means, collectively, the Annual Special Tax and the Catch-Up Special Tax.

**“Special Tax Requirement”** means the amount necessary in any Fiscal Year (i) to pay principal and interest, including scheduled sinking fund payments, on the Obligations, (ii) pay Administrative Expenses of CFD No. 2011-1, (iii) to create or replenish reserve funds, subject to the 10% limitation set forth in Section D below, (iv) to cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 2011-1 which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of the Annual Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, subject to the 10% limitation set forth in Section D below, and (v) to construct or acquire Authorized Facilities. 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 the Obligations to the extent that such earnings or balances are available to apply against debt service pursuant to legal documents that set forth these terms; (ii) proceeds received by CFD No. 2011-1 from the collection of penalties associated with delinquent Annual Special Taxes; and (iii) any other revenues available to pay debt service on the Obligations as determined by the Administrator.

**“Single EDU Parcel”** means a Parcel of Taxable Property that is assigned one EDU.

**“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 Property Owner Association Property”** or **“Taxable POA Property”** means:

1. The following four Parcels that were owned by the POA at CFD Formation and not expected to be sold for residential development:
  - a. APN 009-080-36 (Steelhead Landing)
  - b. APN 102-010-11 (Parcel above Steelhead)
  - c. APN 102-100-73 (Park on Edgewater)
  - d. APN 102-120-60 (Park on North/South Marina); and
2. APN 102-070-12 (Lake Club); and
3. Any Buildable Lot owned by the POA that is expected to be resold to an individual property owner.

**“Taxable Public Property”** means, in any Fiscal Year, any Parcel of Public Property that had in its entirety been a Parcel of Taxable Property in a prior Fiscal Year.

**“Tract 1017, Phase 2 Property”** means any Parcel within Phase 2 of Tract Map 1017 at CFD Formation, as identified in the CFD boundary map.

**“Water District”** means the Rio Alto Water District.

**B. ASSIGNMENT OF EDUs**

**1. Single EDU Parcels**

For purposes of levying Special Taxes pursuant to this RMA, the following Parcels shall be categorized as Single EDU Parcels and shall be assigned one EDU:

- a. Except as otherwise provided in any subsection of this Section B, Residential Property on which one single family detached unit has been constructed.
- b. Each Parcel with a Halfplex.
- c. Any Parcel of Taxable Property that is a Buildable Lot on which no structure has yet been constructed.
- d. The following Assessor’s Parcels which, at the time of CFD Formation, were Taxable POA Property:
  - (i) APN 009-080-36 (Steelhead Landing)
  - (ii) APN 102-010-11 (Parcel above Steelhead)

- (iii) APN 102-100-73 (Park on Edgewater)
- (iv) APN 102-120-60 (Park on North/South Marina)

## 2. Multiple EDU Parcels

For purposes of levying Special Taxes pursuant to this RMA, the following Parcels shall be categorized as Multiple EDU Parcels with the following EDU assignments:

- a. A Parcel of Residential Property with a duplex shall be assigned two EDUs.
- b. A Parcel of Residential Property with a triplex shall be assigned three EDUs.
- c. A Parcel of Residential Property with a fourplex shall be assigned four EDUs.
- d. Any Parcel with a residential structure with five or more Residential Units shall be assigned a number of EDUs equal to the number of Residential Units on the Parcel.
- e. The following Assessor's Parcels shall be assigned two EDUs:
  - (i) APN 102-070-12 (Lake Club)
  - (ii) APN 100-300-26 (3 or more merged lots)
  - (iii) APN 102-055-22 (3 or more merged lots)
  - (iv) APN 102-100-71 (3 or more merged lots)
  - (v) APN 102-120-55 (3 or more merged lots)
- f. If two or more Parcels are combined to form one or more new Parcels, the aggregate number of EDUs that had been assigned to the original Parcels shall be assigned to the newly-created Parcel(s).
- g. Any Parcel of Residential Property with more than one Residential Unit may be a Multiple EDU Parcel as determined by the Water District based on services requested for each Residential Unit.
- h. Parcels with commercial or other non-residential buildings shall be assigned two EDUs unless the Water District determines a different number of EDUs is more appropriate based on the type of non-residential building constructed.

*If a Parcel is subdivided to create two or more Parcels, the newly-created Parcels shall be assigned EDUs by the Water District based on their planned use. The Water District shall have full discretion in assigning EDUs to newly-created Parcels, and at no time shall a subdivision, reconfiguration or consolidation of Parcels in the CFD result in a reduction in the total number of EDUs that were assigned to the Parcel or Parcels being subdivided, reconfigured, or consolidated.*



**C. MAXIMUM SPECIAL TAXES**

**1. Annual Special Tax**

The Maximum Annual Special Tax for each Parcel of Taxable Property in CFD No. 2011-1 shall be \$289 per EDU.

**2. Catch-Up Special Tax**

The Catch-Up Special Tax for any Parcel of Optional LPSS Property or Optional Septic Property that is submitting an Application for Sewer Service shall be calculated as follows:

*Step 1:* Determine the actual Annual Special Tax per EDU that was levied in all prior Fiscal Years and sum the annual amounts to calculate the total amount levied to date for a single EDU. If the Annual Special Tax levy for the CFD for the current Fiscal Year has already been submitted to the County for placement on the secured tax roll and an Annual Special Tax is not being levied on such Parcel for the current Fiscal Year, then the Annual Special Tax per EDU for the current Fiscal Year shall also be included in the total amount levied per EDU.

*Step 2:* Determine the number of EDUs assigned to the Parcel of Optional LPSS Property or Optional Septic Property for which the Catch-Up Special Tax is being calculated.

*Step 3:* Multiply the amount determined in Step 1 by the number of EDUs determined in Step 2 to determine the Catch-Up Special Tax for the Parcel.

**D. METHOD OF LEVY OF THE ANNUAL SPECIAL TAX**

Not later than the 15th day of July in each Fiscal Year, the Administrator shall perform the following:

*Step 1:* Determine the classification of each Parcel within the CFD for purposes of assigning EDUs to each Parcel for that Fiscal Year.

*Step 2:* Determine the amount of the Maximum Annual Special Tax for each Parcel of Taxable Property, taking into account (i) the amount of the Maximum Annual Special Tax per EDU, as set forth in Section C of this RMA, and (ii) the number of EDUs assigned to each Parcel, and then determine the aggregate amount of the Maximum Annual Special Tax for all Parcels of Taxable Property for that Fiscal Year.

**Step 3:** Determine the Special Tax Requirement for that Fiscal Year, subject to the limitation that the amount of the Special Tax Requirement cannot exceed the aggregate amount of the Maximum Annual Special Tax for all Parcels of Taxable Property as determined in Step 2.

**Step 4:** Determine the amount of the Annual Special Tax to be levied for that Fiscal Year on each Parcel of Taxable Property by distributing the Special Tax Requirement among all of the Parcels of Taxable Property in proportion to the number of EDUs assigned to each such Parcel, subject to the limitations that (i) the amount of the Annual Special Tax on each Parcel cannot exceed the Maximum Annual Special Tax for such Parcel, and (ii) in no case shall the amount allocated to any Parcel of Residential Property be more than ten percent (10%) above what the amount would otherwise have been had nothing been included in the Special Tax Requirement on account of delinquencies or defaults in the payment of the Annual Special Tax by the owner or owners of any other Parcel or Parcels.

#### **E. MANNER OF COLLECTION OF SPECIAL TAXES**

The Annual Special Tax 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 Water District may directly bill, collect at a different time or in a different manner, and/or collect delinquent Annual Special Taxes through foreclosure or other available methods.

The Catch-Up Special Tax shall be collected from Parcels of Optional LPSS Property and Optional Septic Property prior to approval by the Water District of the property owner's Application for Sewer Service.

The Special Taxes shall be levied and collected until principal and interest on Obligations have been repaid and Authorized Facilities to be constructed directly from proceeds of Special Taxes have been completed. However, in no event shall the Special Taxes be levied after Fiscal Year 2055-2056.

#### **F. EXEMPTIONS**

Notwithstanding any other provision of this RMA, no Special Taxes shall be levied on the following:

- (i) Public Property, except Taxable Public Property, as defined herein.
- (ii) POA Property, except Taxable POA Property, as defined herein.
- (iii) Parcels of Optional LPSS Property. Once a Parcel of Optional LPSS Property has connected to the Water District's sewer system, it shall thereafter be classified as Taxable Property. The Water District shall identify such Parcel as either a Single EDU Parcel or a Multiple EDU Parcel and assign EDUs accordingly.
- (iv) Parcels of Optional Septic Property. Once a Parcel of Optional Septic Property has connected to the Water District's sewer system, it shall thereafter be classified as

- Taxable Property. The Water District shall identify such Parcel as either a Single EDU Parcel or a Multiple EDU Parcel and assign EDUs accordingly.
- (v) Parcels of Tract 1017, Phase 2 Property. All Parcels of Tract 1017, Phase 2 Property shall be exempt until such time as the Water District accepts water and sewer improvements for property within Phase 2 of Tract 1017. Once such water and sewer improvements have been accepted by the Water District, those Parcels of Tract 1017, Phase 2 Property which can be served by such improvements shall thereafter be classified as Taxable Property. The Water District shall identify such Parcels as either a Single EDU Parcel or a Multiple EDU Parcel and assign EDUs accordingly.
  - (vi) Parcels owned by a public utility for an unmanned facility.
  - (vii) Parcels subject to an easement that precludes any other use on the Parcels.
  - (viii) Any Parcel that has fully prepaid the Annual Special Tax obligation assigned to such Parcel pursuant to the formula set forth in Section G below.

## **G. PREPAYMENT OF ANNUAL SPECIAL TAX**

The following definition applies to this Section G:

**“Outstanding Obligations”** means all Obligations that remain outstanding, with the following exception: if an Annual Special Tax has been levied against, or already paid by, an Assessor’s Parcel making a prepayment, and a portion of the Annual Special Tax will be used to pay a portion of the next principal payment on the Obligations that remain outstanding (as determined by the Administrator), that next principal payment shall be subtracted from the total principal that remains outstanding, and the difference shall be used as the amount of Outstanding Obligations for purposes of this prepayment formula.

The Annual Special Tax obligation applicable to an Assessor’s Parcel in the CFD may be prepaid and the obligation of the Assessor’s Parcel to pay the Annual 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 Annual Special Tax obligation shall provide the Water District with written notice of intent to prepay. Within 30 days of receipt of such written notice, the Water District or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel.

### **1. Prior to Entering into Obligations**

If a property owner requests to prepay their Annual Special Tax obligation prior to Obligations being entered into by the CFD, the prepayment amount shall be calculated as follows:

- Step 1:** Determine the Maximum Annual Special Tax that could be collected from the Assessor’s Parcel prepaying the Annual Special Tax in the Fiscal Year in which prepayment would be received by the Water District.

**Step 2:** Divide the Maximum Annual Special Tax computed pursuant to Step 1 by the Maximum Annual Special Tax revenues that could be collected in that Fiscal Year from property in the entire CFD.

**Step 3:** Multiply the quotient computed pursuant to Step 2 by the expected net proceeds of Obligations that will be secured by Annual Special Taxes to pay for Authorized Facilities, as determined by the Water District. The amount determined shall be the Annual Special Tax prepayment amount.

## 2. After Entering into Obligations

If a property owner requests to prepay their Annual Special Tax obligation after Obligations have been entered into by the CFD, the Prepayment Amount shall be calculated as follows (capitalized terms as defined below):

Redemption Amount	
plus	Administrative Fees and Expenses
less	<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 Maximum Annual Special Tax that could be collected from the Assessor's Parcel prepaying the Annual Special Tax in the Fiscal Year in which prepayment would be received by the Water District.

**Step 2:** Divide the Maximum Annual Special Tax computed pursuant to Step 1 by the Maximum Annual Special Tax revenues that could be collected in that Fiscal Year from property in the entire CFD.

**Step 3:** Multiply the quotient computed pursuant to Step 2 by the Outstanding Obligations to compute the amount of Outstanding Obligations to be retired and prepaid (the "**Redemption Amount**").

**Step 4:** Determine the costs of computing the prepayment amount, redeeming Obligations, and recording any notices to evidence the prepayment and redemption (the "**Administrative Fees and Expenses**").

**Step 5:** If and to the extent so provided, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Obligations to be redeemed pursuant to the prepayment (the "**Reserve Fund Credit**").

**Step 6:** The Annual Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3 and 4, less the amount computed pursuant to Step 5 (the "**Prepayment Amount**").

**Step 7:** From the Prepayment Amount, the amount computed pursuant to Step 3 shall be deposited into the appropriate fund as established in the legal documents for the Obligations and be used to retire Outstanding Obligations or make debt service payments. The amount computed pursuant to Step 4 shall be retained in the account or fund that is established to pay administrative expenses of the CFD.

*Once a prepayment has been received, a Notice of Cancellation of Special Tax Lien shall be recorded against the Parcel. However, a Notice of Cancellation of Special Tax Lien shall not be recorded until all Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected.*

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

The Water District may interpret, clarify, and revise this RMA to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, that does not materially affect the levy and collection of the Special Taxes and any security for any Obligations.

#### **I. APPEAL OF SPECIAL TAX LEVY**

Any property owner claiming that the amount or application of the Special Taxes (and/or assignment of EDUs) is incorrect may file a written notice of appeal with the Administrator no later than one calendar year after having paid the Special Taxes that are being disputed. The Administrator shall promptly review the appeal within 30 days of receipt of such written notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount or application of the Special Taxes, and decide the appeal. If the property owner disagrees with the Administrator's decision, the property owner may then file a written appeal with the Board, whose decision shall be final and conclusive. If the decision of the Administrator (if the appeal is not filed with the Board) or the Board (if the appeal is filed with the Board) requires the Special Taxes to be modified in favor of the property owner, no cash shall be refunded for prior years' Special Taxes (unless it is determined that such Parcel will not have an Annual Special Tax Levy in future Fiscal Years, in which case a cash refund shall be given from the proceeds of the following Fiscal Year's Annual Special Tax collection). Rather, an adjustment shall be made to the next Annual Special Tax levy(ies) as needed. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any legal action by such property owner.

**APPENDIX D**

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*Boundary Map of  
CFD No. 2011-1*

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Book AT-1 PG 75

# PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2011-1 (WASTEWATER SYSTEM IMPROVEMENT PROJECT), RIO ALTO WATER DISTRICT, COUNTY OF TEHAMA, STATE OF CALIFORNIA

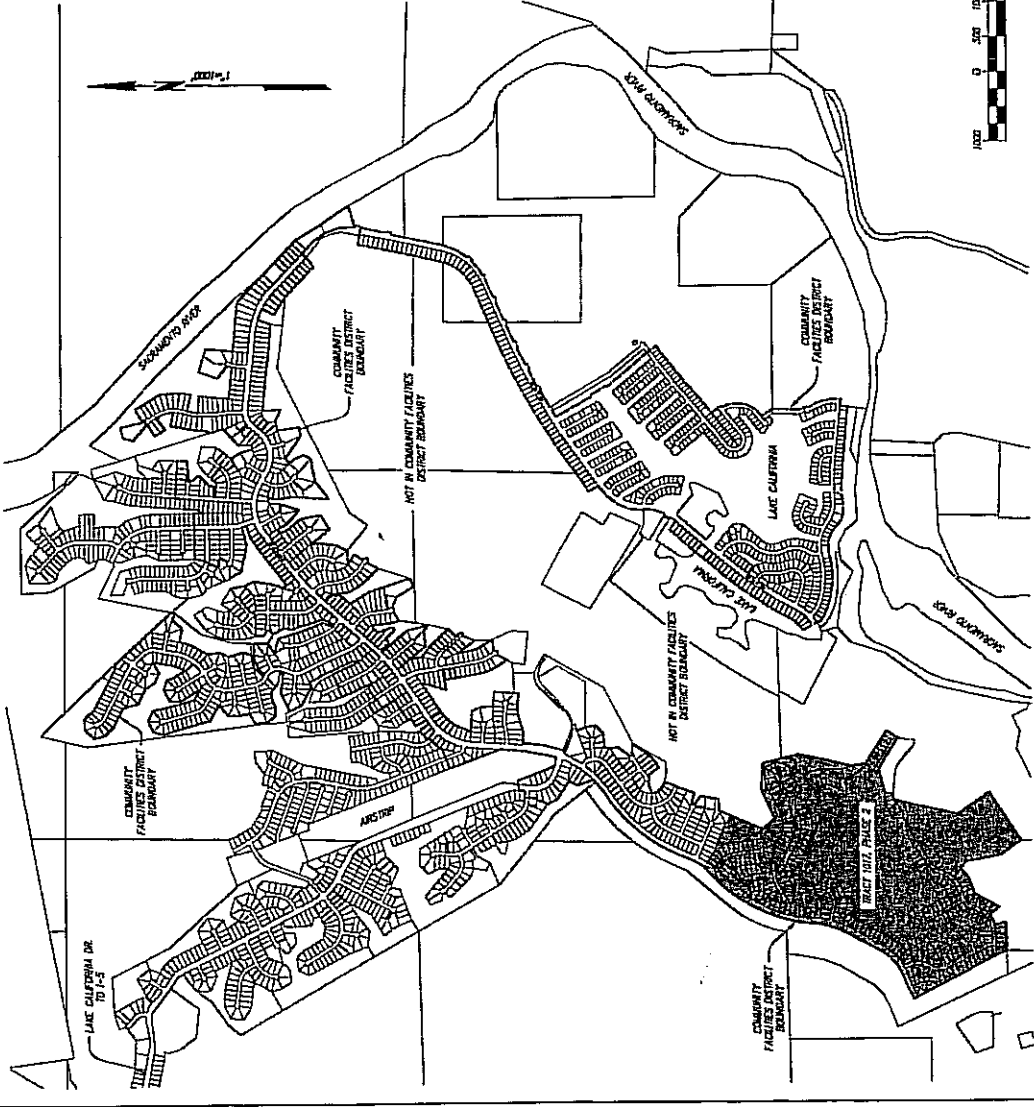
CERTIFICATE OF THE SECRETARY OF RIO ALTO WATER DISTRICT  
FILED IN THE OFFICE OF THE SECRETARY OF THE RIO ALTO WATER DISTRICT,  
THIS 15th DAY OF DECEMBER, 2011.  
*John J. Lopez*  
RIO ALTO WATER DISTRICT SECRETARY

CERTIFICATE OF THE BOARD OF DIRECTORS  
I HEREBY CERTIFY THAT THE WORK MAP SHOWING PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2011-1 (WASTEWATER SYSTEM IMPROVEMENT  
PROJECT) RIO ALTO WATER DISTRICT, COUNTY OF TEHAMA, STATE OF CALIFORNIA,  
WAS APPROVED BY THE BOARD OF DIRECTORS OF THE RIO ALTO WATER DISTRICT AT  
A REGULAR MEETING HELD ON THE 15th DAY OF DECEMBER, 2011, BY THE  
*John J. Lopez*  
RIO ALTO WATER DISTRICT SECRETARY

CERTIFICATE OF THE COUNTY RECORDER  
FILED THIS 22nd DAY OF DECEMBER, 2011, AT THE HOUR OF 2:15, OFFICE A & K  
IN BOOK 22-1 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES  
DISTRICTS AT PAGE 115, IN THE OFFICE OF THE COUNTY RECORDER OF  
THE COUNTY OF TEHAMA, STATE OF CALIFORNIA.  
BY *Christina P. Kelly*  
COUNTY CLERK



NOTE: A COMPLETE LISTING OF PROPERTIES INCLUDED IN THE COMMUNITY  
FACILITIES DISTRICT IS AVAILABLE BY FILE AT THE RIO ALTO WATER  
DISTRICT OFFICE. A SUMMARY OF PROPERTIES TO BE INCLUDED IN THE  
CONSTRUCTION IS NEEDED.



DECEMBER 2011 SHEET 1 OF 1 JOB NO. 211012

File Name: C:\Users\jlopez\Desktop\Projects\2011\2011-1\2011-1.dwg  
Printed: 12/22/2011 10:15:00 AM  
Scale: 1" = 1000'  
Sheet: 1 of 1