



GOODWIN CONSULTING GROUP

**CITY OF MERCED
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
(IMPROVEMENT AREA NO. 1)**

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

December 14, 2015

***Community Facilities District No. 2005-1
(Improvement Area No. 1)
CFD Tax Administration Report***

TABLE OF CONTENTS

<i>Section</i>	<i>Page</i>
Executive Summary	i
I. Introduction.....	1
II. Purpose of Report	3
III. Fiscal Year 2015-16 Special Tax Requirement	4
IV. Fiscal Year 2015-16 Special Tax Levy.....	5
V. Development Status	9
VI. Authorized CFD Facilities	10
VII. Improvement Area No. 1 Funds.....	11
VIII. Prepayments	14
IX. Delinquencies.....	15
X. Foreclosure Covenants.....	16
XI. Senate Bill 165 Reporting Requirements.....	17
XII. Arbitrage Rebate Calculations	19
Appendix A – Summary of Fiscal Year 2015-16 Special Tax Levy	
Appendix B – Improvement Area No. 1 Budget Worksheet for Fiscal Year 2015-16	
Appendix C – Fiscal Year 2015-16 Special Tax Levy for Individual Assessor’s Parcels	
Appendix D – Rate and Method of Apportionment of Special Tax	
Appendix E – Resolution No. 2010-67	
Appendix F – Boundary Map of Improvement Area No. 1 of CFD No. 2005-1	
Appendix G – Assessor’s Parcel Maps for Fiscal Year 2015-16	

EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding Improvement Area No. 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“Improvement Area No. 1” or “IA No. 1”):

Fiscal Year 2015-16 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
712	\$511,574.76

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

Development Status for Fiscal Year 2015-16

Land Use Category	Tax Area	Units or Acres
Single Family Residential	A	35 Units
Single Family Residential	B	70 Units
Single Family Residential	C	99 Units
Other Property	A	0.00 Acres
Other Property	B	0.00 Acres
Other Property	C	0.00 Acres
Undeveloped Property	A	21.23 Acres
Undeveloped Property	B	21.91 Acres
Undeveloped Property	C	21.16 Acres

For more information regarding the status of development in Improvement Area No. 1, please see Section V of this report.

Delinquency Summary

Delinquent Amount for FY 2014-15 (as of September 2, 2015)	Number of Parcels Delinquent	Total Levy for FY 2014-15	Delinquency Rate
\$1,096.50	2	\$512,431.62	0.21%

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

Outstanding Bonds Summary

2006 Special Tax Bonds

Issuance Date	Original Principal	Amount Retired	Current Amount Outstanding
July 2006	\$7,410,000	\$1,195,000*	\$6,215,000*

* As of the date of this report.

For more information about the bond proceeds, please see Section XI of this report.

I. INTRODUCTION

City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West)

On November 21, 2005, the City Council of the City of Merced (the “Council”) adopted Resolution No. 2005-133 and established the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“CFD No. 2005-1” or the “CFD”). The CFD comprises two distinct areas: Improvement Area No. 1 and Improvement Area No. 2. Also on November 21, 2005, the Council adopted Resolution No. 2005-134 and authorized bonded indebtedness for the CFD not to exceed \$17,500,000. A portion of such bonded indebtedness in the amount of \$8,500,000 was allocated to Improvement Area No. 1 of the CFD (“Improvement Area No. 1” or “IA No. 1”); the remaining \$9,000,000 in authorized indebtedness was allocated to Improvement Area No. 2 (“Improvement Area No. 2” or “IA No. 2”). On June 19, 2006, the Council adopted Resolution No. 2006-68 authorizing the issuance of the 2006 Special Tax Bonds and on July 27, 2006, special tax bonds (the “2006 Bonds”) in the aggregate principal amount of \$7,410,000 were issued on behalf of Improvement Area No. 1. The 2006 Bonds were issued to finance certain public facilities both within and outside of Improvement Area No. 1. These facilities include, but are not limited to, the acquisition and construction of certain water, storm drainage, bridge and street improvements, and other capital improvements. In addition, proceeds from the 2006 Bonds were used to fund a reserve fund for the 2006 Bonds and to pay costs of issuance related to the 2006 Bonds. The 2006 Bonds are secured by special taxes levied only on property within Improvement Area No. 1, and are not secured by special taxes levied on property within Improvement Area No. 2.

The CFD is located in the northern portion of the City of Merced (the “City”) and contains approximately 486 acres of land within Phase I and Phase II of the Bellevue Ranch West development area, which are part of the Bellevue Ranch Master Planned Community. Phase I is designated as Improvement Area No. 1 and is planned for 711 residential units and 8.4 acres of commercial property, as well as park and open space. Phase II is designated as Improvement Area No. 2 and is planned for 592 residential units, as well as commercial uses, schools, parks and open space, public uses, and a transit circle.

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 approved the Mello-Roos Community Facilities Act of 1982 (the “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.

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

II. PURPOSE OF REPORT

This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2015-16 special tax levy for Improvement Area No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of Improvement Area No. 1, special taxes to be levied in fiscal year 2015-16, and public facilities authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments, foreclosures, and arbitrage rebate) for Improvement Area No. 1.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of Improvement Area No. 1 for fiscal year 2015-16.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in Improvement Area No. 1. The maximum and actual special tax rates for fiscal year 2015-16 are identified in this section.
- **Section V** provides an update of the development activity occurring within Improvement Area No. 1.
- **Section VI** provides information regarding facilities authorized to be funded by the CFD.
- **Section VII** provides information regarding funds and accounts established for the 2006 Bonds, including the current balances in such funds and accounts.
- **Section VIII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section IX** provides information regarding special tax delinquencies.
- **Section X** provides information regarding bond foreclosure covenants and foreclosure proceedings, if any.
- **Section XI** provides a summary of Improvement Area No. 1’s reporting requirements as set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.
- **Section XII** provides information regarding arbitrage rebate calculations.

III. FISCAL YEAR 2015-16 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2005-1, the Special Tax Requirement means, in the following priority, the amount necessary in any fiscal year to (i) pay all administrative expenses except those associated with City staff time, (ii) pay principal and interest on bonds which is due in the calendar year that begins in such fiscal year, (iii) create and/or replenish reserve funds for the bonds, (iv) cure any delinquencies in the payment of principal or interest on bonds which have occurred in the prior fiscal year or, based on existing delinquencies in the payment of special taxes, are expected to occur in the fiscal year in which the tax will be collected, (v) pay administrative expenses associated with City staff time, and (vi) pay the costs of facilities, as applicable, except that any such amount shall not result in a special tax being levied on Undeveloped Property pursuant to Section D of the RMA. For fiscal year 2015-16, the Special Tax Requirement is \$511,575, as shown in the table below. A detailed breakdown of the fiscal year 2015-16 Special Tax Requirement is included in Appendix B.

Special Tax Requirement for Fiscal Year 2015-16

Administrative Expenses (Excluding City Staff Expenses)*	\$12,801.00
Debt Service Payments	
Interest Payment Due March 1, 2016	\$162,762.50
Interest Payment Due September 1, 2016	\$162,762.50
Principal Payment Due September 1, 2016	<u>\$170,000.00</u>
Total Debt Service Due in 2016	\$495,525.00
Amount Needed to Replenish Reserve Fund	\$0.00
Amount Needed to Cure Delinquencies	\$0.00
City Staff Administrative Expenses	\$3,249.00
Costs of Facilities	\$0.00
Amounts Used to Reduce the Special Tax Requirement	
Capitalized Interest Available	\$0.00
Surplus Revenues	\$0.00
Fiscal Year 2015-16 Special Tax Requirement	\$511,575.00

* Includes fiscal agent, CFD administrator, and county fees.

IV. FISCAL YEAR 2015-16 SPECIAL TAX LEVY

Special Tax Categories

Special taxes within Improvement Area No. 1 are levied pursuant to the methodology set forth in the RMA. The RMA divides taxable property into the following categories: Developed Property, Undeveloped Property, Excess Multifamily Residential Property, and Excess Public Property. *[Capitalized terms are defined in the Rate and Method of Apportionment of Special Tax in Appendix D of this Report.]*

- Developed Property is distinguished from the other categories by the issuance of a building permit. Specifically, all property in Improvement Area No. 1 for which a building permit was issued prior to May 1, 2015, will be classified as Developed Property for fiscal year 2015-16.
- Undeveloped Property is all Taxable Property that is not Developed Property.
- Excess Multifamily Property is Multifamily Residential Property whose acreage exceeds the total acreage that is exempt from the special tax pursuant to Section F of the RMA.
- Excess Public Property is Public Property whose acreage is not exempt from the special tax pursuant to Section F of the RMA.

On August 17, 2010, the Council adopted Resolution No. 2010-67 to clarify ambiguities within the RMA. Specifically, the definition of Assessor's Parcel (or Parcel) now means "a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number that is a Buildable Lot." As a result, certain parcels that were previously levied a special tax but were not planned for development are now exempt from the special tax levy. In addition, this clarification is retroactive so that any delinquent special taxes associated with these newly exempt parcels are heretofore cancelled. Although the RMA included in Appendix D of this Report does not reflect this change, the changes made pursuant to Resolution No. 2010-67, which is included in Appendix E of this Report, shall be applied in all future fiscal years.

Developed Property Assigned Special Tax Rates

The assigned annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.1 of the RMA. These tax rates shall be used to allocate the assigned special tax to parcels of Developed Property as explained in the RMA. The following table identifies the assigned annual special tax that can be levied on Developed Property.

**Developed Property
Assigned Special Tax Rates for Fiscal Year 2015-16**

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$651.00 per Unit
Single Family Residential	B	\$771.00 per Unit
Single Family Residential	C	\$891.00 per Unit
Other Property	N/A	\$5,220.00 per Acre

Developed Property Backup Special Tax

The backup annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.2 of the RMA. These tax rates shall be used to allocate the maximum special tax to parcels of Developed Property as explained in the RMA. The following table identifies the backup annual special tax that can be levied on Developed Property.

**Developed Property
Backup Special Tax Rates for Fiscal Year 2015-16**

Land Use Category	Tax Zone	Special Tax
Single Family Residential and Other Property	A	\$648.00 per Unit \$9,362.00 per Acre
Single Family Residential and Other Property	B	\$907.00 per Unit \$7,258.00 per Acre
Single Family Residential and Other Property	C	\$1,048.00 per Unit \$6,911.00 per Acre

Developed Property Maximum Special Tax

The maximum special tax for each parcel of Developed Property in Improvement Area No. 1 shall be the greater of the assigned special tax or the backup special tax identified above. The application of the assigned special tax and the backup special tax for Developed Property is outlined in Section D of the RMA and in the Apportionment of Special Taxes section below.

Undeveloped Property Maximum Special Tax

The maximum annual special tax rates applicable to Undeveloped Property in Improvement Area No. 1 are set forth in Section C.3 of the RMA. These tax rates shall be used to allocate the

maximum special tax to parcels of Undeveloped Property as explained in the RMA. The following table identifies the maximum annual special tax that can be levied on Undeveloped Property.

**Undeveloped Property
Maximum Special Tax Rates for Fiscal Year 2015-16**

Tax Zone	Special Tax
A	\$9,362.00 per Acre
B	\$7,258.00 per Acre
C	\$6,911.00 per Acre

Exceptions to Maximum Annual Special Tax

Notwithstanding the maximum annual special tax rates set forth above, parcels that have prepaid their special taxes are no longer subject to the annual special tax. More detailed information regarding prepayment of the special tax obligation is outlined in Section VIII of this Report. Furthermore, no special tax shall be levied in Improvement Area No. 1 on (i) the first 22.49 acres of Public Property and Multifamily Residential Property combined within Tax Zone A, (ii) the first 70.27 acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and (iii) the first 29.03 acres of Public Property and Multifamily Residential Property combined within Tax Zone C.

Apportionment of Special Taxes

The amount of special tax that is apportioned to each parcel is determined through the application of Section D of the RMA. Section D apportions the Special Tax Requirement in five steps that prioritize the order in which properties are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property up to 100% of the assigned special tax rate for each such parcel prior to applying any capitalized interest that is available in the Improvement Area No. 1 accounts.

If the special tax levied pursuant to the first step is less than the Special Tax Requirement, and after applying any remaining capitalized interest, the special tax shall be levied against all parcels of Undeveloped Property up to 100% of the applicable maximum special tax.

If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the special tax levied on each parcel of Developed Property whose maximum special tax is derived by application of the backup special tax shall be increased in equal percentages from the assigned special tax to the maximum special tax for each parcel.

If additional revenue is needed after applying the first three steps, the special tax shall be levied proportionately on each parcel of Excess Multifamily Residential Property, up to 100% of the maximum special tax for Undeveloped Property.

Finally, if additional revenue is needed after applying the first four steps, the special tax shall be levied proportionately on each parcel of Excess Public Property up to 100% of the maximum special tax for Undeveloped Property.

In order to meet the Special Tax Requirement for fiscal year 2015-16, it is necessary to levy the maximum assigned special tax on all Developed Property. Taxing Developed Property at 100% of the assigned special tax will generate \$164,964 in tax revenue, assuming no special tax delinquencies, which is \$346,611 less than the Special Tax Requirement of \$511,575. Therefore, it is necessary to levy a tax proportionately on all Undeveloped Property equal to approximately 68.77% of the maximum special tax rate for Undeveloped Property to generate the remaining \$346,611 that is required. A summary of the taxes levied for fiscal year 2015-16 for all tax categories is shown in Appendix A of this report, and the Improvement Area No. 1 tax roll, which identifies the special tax levied against each taxable parcel in Improvement Area No. 1 for fiscal year 2015-16, is provided in Appendix C.

Fiscal Year 2015-16 Actual Special Tax Rates

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$651.00 per Unit
Single Family Residential	B	\$771.00 per Unit
Single Family Residential	C	\$891.00 per Unit
Other Property	N/A	\$5,220.00 per Acre
Undeveloped Property	A	\$6,437.85 per Acre
Undeveloped Property	B	\$4,991.02 per Acre
Undeveloped Property	C	\$4,752.40 per Acre

V. DEVELOPMENT STATUS

Improvement Area No. 1 contains approximately 124.6 net acres of land within Phase I of the Bellevue Ranch West development area. Development within the Improvement Area No. 1 is planned for approximately 711 new residential units in four residential subdivisions and 8.4 acres of commercial development.

Background research was conducted to determine the amount and type of development activity that has occurred in Improvement Area No. 1. A review of the City of Merced's records indicated that as of May 1, 2015, a total of 204 permits for construction of single family homes had been issued. In addition, there were approximately 64.30 acres of Undeveloped Property. The status of development in Improvement Area No. 1 is summarized by in the table below.

**Development Status for
Fiscal Year 2015-16 Tax Levy**

Land Use Category	Tax Zone	Units/Acres
Single Family Residential	A	35 Units
Single Family Residential	B	70 Units
Single Family Residential	C	99 Units
Other Property	N/A	0.00 Acres
Undeveloped Property	A	21.23 Acres
Undeveloped Property	B	21.91 Acres
Undeveloped Property	C	21.16 Acres

VI. AUTHORIZED CFD FACILITIES

The Resolution of Formation adopted by the City on November 21, 2005, authorizes the financing of any public facilities or part thereof, such as sewer, water, street, and bridge improvements that are to be owned, operated, and maintained by the City, including but not limited to the costs associated with (i) planning, design, engineering, and other preconstruction costs, (ii) grading, (iii) installation and construction and final asphalt cap, final lift, etc., and (iv) all appurtenant facilities relating thereto, including, but not limited to:

- 1) Street improvements for “G” Street, “R” Street, “M” Street, Cardella Road, Bellevue Road, Freemark Avenue, and Caymus Avenue.
- 2) Water improvements for “R” Street, “M” Street, Cardella Road, and Bellevue Road.
- 3) Sewer improvements including a sewer force main, pump station, and “G” Street outfall.
- 4) Drainage improvements including the Village 10 drainage pump station and a drainage pump line.
- 5) Traffic signal improvements at “M” Street/Lehigh Drive, “M” Street/Ironstone Drive, Cardella Road/Freemark Avenue, Cardella Road/Bancroft Drive, and “R” Street/Franciscan Drive.
- 6) Bridge improvements at Franciscan Drive/Fahrens Creek Bridge.
- 7) Public facilities included in the City’s development impact fee, connection, or capacity fee programs.

VII. IMPROVEMENT AREA NO. 1 FUNDS

Various funds and accounts were established on behalf of Improvement Area No. 1 pursuant to the Fiscal Agent Agreement between the City and U.S. Bank National Association (the “Fiscal Agent”) for the 2006 Bonds. Following is a brief description of the purpose of each fund.

The **Improvement Fund** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment or reimbursement of the costs of the design, acquisition, and construction of the authorized facilities. If moneys in the Improvement Fund are not needed to complete the authorized facilities, the Fiscal Agent shall transfer the amount remaining in the Improvement Fund to the Principal Account of the Bond Fund to be used to pay the principal on the 2006 Bonds. The Improvement Fund was closed on December 18, 2008.

The **Special Tax Fund** is held by the Fiscal Agent to receive all special tax revenue from the City. Moneys shall be dispersed from the Special Tax Fund to the following funds in the order of priority given: (i) to the Administrative Expense Fund; (ii) to the Reserve Fund; (iii) to the Interest Account; and (iv) to the Principal Account. However, if the amount of special tax revenues collected by the City in any fiscal year is less than the total amount of the special taxes which were levied on parcels of taxable property in Improvement Area No. 1, the City shall not direct the Fiscal Agent to transfer any amount from the Special Tax Fund for deposit in the Reserve Fund, but shall instead direct the Fiscal Agent to deposit the entire amount remaining in the Special Tax Fund, after the appropriate transfer to the Administrative Expense Fund, to the Interest Account and the Principal Account.

The **Surplus Account** is held by the Fiscal Agent and is a subaccount of the Special Tax Fund. On the first business day following each interest payment date, the Fiscal Agent shall transfer any moneys remaining on deposit in the Bond Fund (other than moneys on deposit in the Special Tax Prepayments Account) to the Surplus Account. Moneys in the Surplus Account shall be used, as necessary, to pay debt service on the bonds.

The **Administrative Expense Fund** is held by the Fiscal Agent and is used to pay or reimburse the City for administrative expenses. Annually, not later than the last day of each fiscal year, the Fiscal Agent shall transfer any remaining moneys in the Administrative Expense Fund that have not been allocated by an Officer’s Certificate to the Special Tax Fund. In addition, amounts deposited to the Administrative Expense Fund from the Special Tax Fund shall not exceed \$45,000 for any fiscal year.

The **Costs of Issuance Fund** is held by the Fiscal Agent and is used to pay or to reimburse the City, or payees designated by the City, for the payment of the costs of issuance of the bonds. The Costs of Issuance Fund was fully depleted in December 2006.

The **Bond Fund** is held by the Fiscal Agent and is used to pay the principal of, and interest and any premium on, bonds. The Interest Account, Principal Account, and Special Tax Prepayments Account are all separate subaccounts within the Bond Fund.

The **Interest Account** is held by the Fiscal Agent and moneys therein shall be dispersed for the payment of interest becoming due and payable on the outstanding bonds on such interest payment date. No deposit need be made into the Interest Account if the amount contained therein is at least equal to the interest to become due and payable on such interest payment date.

The **Principal Account** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment of principal becoming due and payable on the outstanding bonds, as well as the redemption price of bonds required to be redeemed pursuant to the Fiscal Agent Agreement.

The **Special Tax Prepayments Account** is held by the Fiscal Agent to hold all moneys representing prepaid special taxes that are deposited by the City. All amounts contained in the Special Tax Prepayments Fund shall be transferred to the Principal Account and used by the Fiscal Agent for the sole purpose of redeeming bonds.

The **Bond Reserve Fund** is held by the Fiscal Agent and used as a reserve for the payment of principal and interest on the bonds. Whenever the amount in the Reserve Fund is less than the Bond Reserve Requirement (i.e., \$498,525 as of September 1, 2015), the Fiscal Agent shall deposit an amount into the Bonds Reserve Fund necessary to restore the balance in the Bond Reserve to the Bond Reserve Requirement. Any amounts in excess of the Bond Reserve Requirement shall be transferred by the Fiscal Agent on September 2 of each year for deposit into the Interest Account and the Principal Account.

Money held in any of the aforementioned funds and accounts will be invested by the Fiscal Agent at the direction of the City and in conformance with limitations set forth in the Fiscal Agent Agreement. Investment interest earnings, if any, will generally be applied to the fund for which the investment is made.

Fund Balances

As of June 30, 2015, the various funds had the following balances:

Community Facilities District No. 2005-1 Improvement Area No. 1 Account Balances*

Fund/Account Name	Account Number	Account Balance
Special Tax Fund	103917000	\$364,122.88
Surplus I Account	103917001	\$0.00
Bond Fund	103917002	\$0.00
Interest Account	103917003	\$0.00
Principal Account	103917004	\$0.00
Special Tax Prepayments Account	103917005	\$0.00
Bond Reserve Fund	103917006	\$500,695.87
Administrative Expense Fund	103917007	\$35.44
Surplus II Account	103917010	\$0.00

* All funds and accounts that have been closed are omitted from the above table.

VIII. PREPAYMENTS

As of June 30, 2015, no property owners in Improvement Area No. 1 have fully prepaid their special tax obligation. Therefore, all parcels of taxable property remain subject to the Improvement Area No. 1 special tax levy.

IX. DELINQUENCIES

As of September 2, 2015, the Merced County Tax Collector's Office reports the following delinquency amounts for Improvement Area No. 1:

**Community Facilities District No. 2005-1
Improvement Area No. 1
Delinquencies as of September 2, 2015**

Fiscal Year	Parcels Delinquent	Delinquent Amount	CFD Tax Levied	Percent Delinquent
2014-15	2	\$1,096.50	\$512,431.62	0.21%

X. FORECLOSURE COVENANTS

Improvement Area No. 1 is currently included in the County's Teeter Plan, although the County may discontinue the Teeter Plan in future years. Pursuant to Section 53356.1 of the Act, if any delinquency occurs in the payment of the special tax, the City may order the institution of a Superior Court action to foreclose the lien therefore within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale.

While judicial foreclosure is not mandatory, the City agreed in the Fiscal Agent Agreement that the City will review the public records of the County of Merced relating to the collection of the special tax each year to determine the amount of the special tax collected in the prior fiscal year. The City covenants with and for the benefit of the owners of the 2006 Bonds that (i) it will order, and cause to be commenced, judicial foreclosure proceedings against properties with delinquent special taxes in excess of \$5,000 by the October 1 following the close of the fiscal year in which such special taxes were due, and (ii) it will commence judicial foreclosure proceedings against all properties with delinquent special taxes by the October 1 following the close of each fiscal year in which it received special taxes in an amount which is less than ninety-five percent (95%) of the total special taxes levied, and diligently pursue completion of such foreclosure proceedings.

As of the date of this Report, the City has not initiated foreclosure proceedings on any parcel in the CFD. Delinquency reminder letters were mailed to all property owners who were delinquent in payment of the special tax on February 10, July 6, and September 14, 2015. The table below outlines the type and number of letters mailed to delinquent property owners.

Community Facilities District No. 2005-1 Mailed Delinquency Letters

Mailing Date	Type of Letter	Number of Letters Mailed
February 10, 2015	Reminder	4
July 6, 2015	Reminder	3
September 14, 2015	Reminder	2

XI. SENATE BILL 165 REPORTING REQUIREMENTS

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

Section 50075.3

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

Fiscal Year 2014-15 Revenues*

Interest	\$1,114
Assessments	\$512,432
Total Revenues Collected	\$513,546

Fiscal Year 2014-15 Expenditures*

Bond Interest	\$337,109
Bond Principal	\$155,000
Fiscal Agent Fees	\$2,310
Professional Services	\$7,394
Support Services	\$124
Administrative Services	\$2,387
Direct Service Charges	\$2,276
Total Expenditures	\$506,600

Beginning Fund Balance	\$860,695
Ending Fund Balance	\$867,641

Net Change in Fund Balance	\$6,946
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*Note: This is unaudited financial information.

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

All authorized items have been funded by the annual special tax proceeds.

Section 53411

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

The 2006 Bonds were issued by the City on July 27, 2006, in the aggregate principal amount of \$7,410,000. An Original Issue Discount of \$52,060 and an Underwriter's Discount of \$76,101 left a total of \$7,281,839 in bond proceeds. Of these proceeds, \$6,445,314 was deposited into the Improvement Fund to pay the project's costs. An additional \$338,000 was placed in the Costs of Issuance Fund, and \$498,525 was placed in the Reserve Fund. Funds in these accounts, except for the Reserve Fund, have been fully expended.

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

All construction and acquisition proceeds from the 2006 Bonds have been spent on the CFD authorized facilities.

XII. ARBITRAGE REBATE CALCULATIONS

An interim arbitrage rebate analysis was complete as of September 1, 2015. The analysis showed that the City was not subject to arbitrage rebate or yield restriction payments to the IRS for investment earnings from the 2006 Bonds.

APPENDIX A

Summary of Fiscal Year 2015-16 Special Tax Levy

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellevue Ranch West)
Special Tax Levy Summary for Fiscal Year 2015-16

Land Use	Units	Acres	Assigned Special Tax	Actual Special Tax	FY 2015-16 Special Tax Levy
<u>Tax Zone A</u>					
Single Family Residential	35	N/A	\$651.00 per Unit	\$651.00 per Unit	\$22,785.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	21.23	\$9,362.00 per Acre	\$6,437.85 per Acre	\$136,702.76
Tax Zone A Subtotal	35	21.23			\$159,487.76
<u>Tax Zone B</u>					
Single Family Residential	70	N/A	\$771.00 per Unit	\$771.00 per Unit	\$53,970.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	21.91	\$7,258.00 per Acre	\$4,991.02 per Acre	\$109,355.58
Tax Zone B Subtotal	70	21.91			\$163,325.58
<u>Tax Zone C</u>					
Single Family Residential	99	N/A	\$891.00 per Unit	\$891.00 per Unit	\$88,209.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	21.16	\$6,911.00 per Acre	\$4,752.40 per Acre	\$100,552.42
Tax Zone C Subtotal	99	21.16			\$188,761.42
Totals	204	64.30			\$511,574.76

Goodwin Consulting Group, Inc.

APPENDIX B

Improvement Area No. 1 Budget Worksheet for Fiscal Year 2015-16

City of Merced

**2015/16 Budget Worksheet
CFD No. 2005-1 (Bellevue Ranch West)
Improvement Area No. 1**

Merced County Tax Code No. 86410

Levy Components	2014/15	2015/16
PRINCIPAL AND INTEREST		
Interest - Series 2006 Bonds	March 1st	\$166,762.50
Interest - Series 2006 Bonds	September 1st	\$166,762.50
Principal - Series 2006 Bonds	September 1st	<u>\$160,000.00</u>
TOTAL		<u>\$493,525.00</u>
ADMINISTRATION COSTS		
Special Tax Consulting Services		\$8,561.00
Merced County Fees		\$301.00
Fiscal Agent / PFM Fees		<u>\$6,000.00</u>
Subtotal Professional Services		\$14,862.00
City Admin		\$4,787.00
TOTAL ADMINISTRATION COSTS		<u>\$19,649.00</u>
Total Principal, Interest and Admin Costs		\$513,174.00
ADJUSTMENTS APPLIED TO LEVY		
Replenishment/(Credit)		\$0.00
Allowance for Delinquent Special Taxes		\$0.00
Pay-As-You-Go Facilities Funding		\$0.00
Miscellaneous Adjustment		\$0.00
Capitalized Interest Applied		<u>\$0.00</u>
TOTAL		<u>\$0.00</u>
TOTAL TAX LEVY		
Total Tax Levy		<u>\$512,431.00</u>
Applied Charge (Actual Amt Levy on Tax Roll)		<u>\$512,431.62</u>
Difference (due to rounding limitations)		(\$0.62)
		\$0.24
ADDITIONAL INFORMATION		
Number of Active Parcels	712	712
Number of Parcels Levied	712	712
AdminCosts as a Percentage of Annual Levy	3.69%	3.14%

APPENDIX C

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

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
224 - 030 - 013 - 000			B	Exempt			\$0.00	\$0.00
224 - 081 - 001 - 000	FOREBAY FARMS LLC	797 HEITZ WAY	C	Undeveloped		0.27	\$1,856.58	\$1,276.70
224 - 081 - 002 - 000	FOREBAY FARMS LLC	787 HEITZ WAY	C	Undeveloped		0.17	\$1,205.94	\$829.28
224 - 081 - 003 - 000	FOREBAY FARMS LLC	779 HEITZ WAY	C	Undeveloped		0.15	\$1,070.12	\$735.88
224 - 081 - 004 - 000	FOREBAY FARMS LLC	773 HEITZ WAY	C	Undeveloped		0.15	\$1,041.26	\$716.02
224 - 081 - 005 - 000	FOREBAY FARMS LLC	769 HEITZ WAY	C	Undeveloped		0.15	\$1,047.60	\$720.38
224 - 081 - 006 - 000	FOREBAY FARMS LLC	761 HEITZ WAY	C	Undeveloped		0.15	\$1,037.28	\$713.30
224 - 081 - 007 - 000	FOREBAY FARMS LLC	753 HEITZ WAY	C	Undeveloped		0.14	\$957.64	\$658.52
224 - 081 - 008 - 000	FOREBAY FARMS LLC	749 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 081 - 009 - 000	FOREBAY FARMS LLC	731 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 081 - 010 - 000	FOREBAY FARMS LLC	725 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 081 - 011 - 000	FOREBAY FARMS LLC	713 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 081 - 012 - 000	FOREBAY FARMS LLC	701 HEITZ WAY	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 082 - 001 - 000	FOREBAY FARMS LLC	796 HEITZ WAY	C	Undeveloped		0.21	\$1,422.82	\$978.42
224 - 082 - 002 - 000	FOREBAY FARMS LLC	790 HEITZ WAY	C	Undeveloped		0.20	\$1,403.30	\$965.00
224 - 082 - 003 - 000	FOREBAY FARMS LLC	784 HEITZ WAY	C	Undeveloped		0.13	\$887.52	\$610.30
224 - 082 - 004 - 000	FOREBAY FARMS LLC	776 HEITZ WAY	C	Undeveloped		0.15	\$1,025.22	\$705.00
224 - 082 - 005 - 000	FOREBAY FARMS LLC	764 HEITZ WAY	C	Undeveloped		0.16	\$1,088.38	\$748.42
224 - 082 - 006 - 000	FOREBAY FARMS LLC	756 HEITZ WAY	C	Undeveloped		0.13	\$872.92	\$600.26
224 - 082 - 007 - 000	FOREBAY FARMS LLC	748 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 082 - 008 - 000	FOREBAY FARMS LLC	730 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 082 - 009 - 000	FOREBAY FARMS LLC	722 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 082 - 010 - 000	FOREBAY FARMS LLC	716 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 082 - 011 - 000	FOREBAY FARMS LLC	704 HEITZ WAY	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 083 - 001 - 000	FOREBAY FARMS LLC	697 HEITZ CT	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 083 - 002 - 000	FOREBAY FARMS LLC	681 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 003 - 000	FOREBAY FARMS LLC	675 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 004 - 000	FOREBAY FARMS LLC	673 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 005 - 000	FOREBAY FARMS LLC	663 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 006 - 000	FOREBAY FARMS LLC	659 HEITZ CT	C	Undeveloped		0.14	\$982.08	\$675.34
224 - 083 - 007 - 000	FOREBAY FARMS LLC	651 HEITZ CT	C	Undeveloped		0.15	\$1,070.12	\$735.88
224 - 083 - 008 - 000	FOREBAY FARMS LLC	643 HEITZ CT	C	Undeveloped		0.13	\$879.10	\$604.52
224 - 083 - 009 - 000	FOREBAY FARMS LLC	637 HEITZ CT	C	Undeveloped		0.13	\$875.46	\$602.02
224 - 083 - 010 - 000	FOREBAY FARMS LLC	631 HEITZ CT	C	Undeveloped		0.13	\$892.44	\$613.68
224 - 083 - 011 - 000	FOREBAY FARMS LLC	623 HEITZ CT	C	Undeveloped		0.15	\$1,032.36	\$709.92
224 - 083 - 012 - 000	FOREBAY FARMS LLC	609 HEITZ CT	C	Undeveloped		0.26	\$1,802.00	\$1,239.16
224 - 083 - 013 - 000	FOREBAY FARMS LLC	608 HEITZ CT	C	Undeveloped		0.22	\$1,526.10	\$1,049.44
224 - 083 - 014 - 000	FOREBAY FARMS LLC	614 HEITZ CT	C	Undeveloped		0.15	\$1,029.66	\$708.06
224 - 083 - 015 - 000	FOREBAY FARMS LLC	626 HEITZ CT	C	Undeveloped		0.13	\$897.98	\$617.50
224 - 083 - 016 - 000	FOREBAY FARMS LLC	632 HEITZ CT	C	Undeveloped		0.13	\$910.20	\$625.90
224 - 083 - 017 - 000	FOREBAY FARMS LLC	640 HEITZ CT	C	Undeveloped		0.15	\$1,010.48	\$694.86
224 - 083 - 018 - 000	FOREBAY FARMS LLC	648 HEITZ CT	C	Undeveloped		0.16	\$1,086.94	\$747.44
224 - 083 - 019 - 000	FOREBAY FARMS LLC	656 HEITZ CT	C	Undeveloped		0.13	\$920.04	\$632.68
224 - 083 - 020 - 000	FOREBAY FARMS LLC	664 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 021 - 000	FOREBAY FARMS LLC	670 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
224 - 083 - 022 - 000	FOREBAY FARMS LLC	678 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 023 - 000	FOREBAY FARMS LLC	684 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 083 - 024 - 000	FOREBAY FARMS LLC	692 HEITZ CT	C	Undeveloped		0.15	\$1,046.02	\$719.30
224 - 091 - 001 - 000	FOREBAY FARMS LLC	705 NEWTON CT	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 091 - 002 - 000	FOREBAY FARMS LLC	711 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 003 - 000	FOREBAY FARMS LLC	719 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 004 - 000	FOREBAY FARMS LLC	725 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 005 - 000	FOREBAY FARMS LLC	733 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 006 - 000	COLE CATHERINE M	749 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 007 - 000	QUISENBERRY ALISON & JON	755 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 008 - 000	PHIMMASONE THAVONE & ARLENE P	763 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 009 - 000	JOHNSON ANTHONY H	779 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 010 - 000	FAN SUSAN SWEI	785 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 011 - 000	HO WINSTON	797 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 012 - 000	CAMAYA VICTORIA M	794 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 013 - 000	CLARK MICHAEL R	788 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 014 - 000	HARNAR JOSEPHINE	782 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 015 - 000	RUEDA RANDELL F	776 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 016 - 000	CLONINGER JAMES P	768 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 017 - 000	IQBAL ZAHID & NAHEED NIGHAT	762 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 018 - 000	FOREBAY FARMS LLC	750 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 019 - 000	FOREBAY FARMS LLC	742 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 020 - 000	FOREBAY FARMS LLC	730 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 021 - 000	FOREBAY FARMS LLC	722 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 022 - 000	FOREBAY FARMS LLC	702 NEWTON CT	C	Undeveloped		0.16	\$1,115.66	\$767.20
224 - 091 - 023 - 000	FOREBAY FARMS LLC	703 SUNOL CT	C	Undeveloped		0.16	\$1,115.66	\$767.20
224 - 091 - 024 - 000	FOREBAY FARMS LLC	711 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 025 - 000	FOREBAY FARMS LLC	719 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 026 - 000	FOREBAY FARMS LLC	727 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 027 - 000	FOREBAY FARMS LLC	741 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 028 - 000	FOREBAY FARMS LLC	753 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 029 - 000	FOREBAY FARMS LLC	761 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 091 - 030 - 000	FOREBAY FARMS LLC	775 SUNOL CT	C	Undeveloped		0.13	\$914.64	\$628.96
224 - 091 - 031 - 000	FOREBAY FARMS LLC	781 SUNOL CT	C	Undeveloped		0.14	\$977.32	\$672.06
224 - 091 - 032 - 000	FOREBAY FARMS LLC	789 SUNOL CT	C	Undeveloped		0.15	\$1,006.66	\$692.24
224 - 091 - 033 - 000	FOREBAY FARMS LLC	795 SUNOL CT	C	Undeveloped		0.22	\$1,539.42	\$1,058.60
224 - 091 - 034 - 000	FOREBAY FARMS LLC	790 SUNOL CT	C	Undeveloped		0.24	\$1,635.58	\$1,124.72
224 - 091 - 035 - 000	FOREBAY FARMS LLC	782 SUNOL CT	C	Undeveloped		0.16	\$1,129.46	\$776.68
224 - 091 - 036 - 000	FOREBAY FARMS LLC	774 SUNOL CT	C	Undeveloped		0.16	\$1,093.92	\$752.24
224 - 091 - 037 - 000	FOREBAY FARMS LLC	768 SUNOL CT	C	Undeveloped		0.14	\$991.90	\$682.10
224 - 091 - 038 - 000	FOREBAY FARMS LLC	760 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$681.88
224 - 091 - 039 - 000	FOREBAY FARMS LLC	752 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$681.88
224 - 091 - 040 - 000	FOREBAY FARMS LLC	744 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$681.88
224 - 091 - 041 - 000	KOMPELLA VACHASPATHI PETER & JACINTHA	732 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 042 - 000	GOZA KEVIN & JULIE	726 SUNOL CT	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
224 - 091 - 043 - 000	GUAN XIAODAN CHRISTINA	712 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 044 - 000	BALUYOT GERARDO PALLERA & MYLEEN B	706 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 001 - 000	FOREBAY FARMS LLC	695 KEENAN CT	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 092 - 002 - 000	FOREBAY FARMS LLC	687 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 003 - 000	FOREBAY FARMS LLC	679 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 004 - 000	FOREBAY FARMS LLC	671 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 005 - 000	FOREBAY FARMS LLC	665 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 006 - 000	FOREBAY FARMS LLC	659 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 007 - 000	FOREBAY FARMS LLC	653 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 008 - 000	FOREBAY FARMS LLC	645 KEENAN CT	C	Undeveloped		0.15	\$1,034.12	\$711.12
224 - 092 - 009 - 000	FOREBAY FARMS LLC	639 KEENAN CT	C	Undeveloped		0.16	\$1,112.80	\$765.22
224 - 092 - 010 - 000	FOREBAY FARMS LLC	631 KEENAN CT	C	Undeveloped		0.15	\$1,034.90	\$711.66
224 - 092 - 011 - 000	FOREBAY FARMS LLC	623 KEENAN CT	C	Undeveloped		0.15	\$1,038.56	\$714.16
224 - 092 - 012 - 000	FOREBAY FARMS LLC	603 KEENAN CT	C	Undeveloped		0.23	\$1,565.12	\$1,076.28
224 - 092 - 013 - 000	FOREBAY FARMS LLC	602 KEENAN CT	C	Undeveloped		0.21	\$1,449.62	\$996.84
224 - 092 - 014 - 000	FOREBAY FARMS LLC	610 KEENAN CT	C	Undeveloped		0.16	\$1,090.90	\$750.18
224 - 092 - 015 - 000	FOREBAY FARMS LLC	616 KEENAN CT	C	Undeveloped		0.14	\$966.84	\$664.86
224 - 092 - 016 - 000	FOREBAY FARMS LLC	628 KEENAN CT	C	Undeveloped		0.14	\$964.30	\$663.12
224 - 092 - 017 - 000	FOREBAY FARMS LLC	632 KEENAN CT	C	Undeveloped		0.13	\$922.58	\$634.42
224 - 092 - 018 - 000	FOREBAY FARMS LLC	646 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 019 - 000	FOREBAY FARMS LLC	654 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 020 - 000	FOREBAY FARMS LLC	668 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 021 - 000	FOREBAY FARMS LLC	674 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 022 - 000	FOREBAY FARMS LLC	680 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 023 - 000	FOREBAY FARMS LLC	686 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 024 - 000	FOREBAY FARMS LLC	698 KEENAN CT	C	Undeveloped		0.15	\$1,046.02	\$719.30
224 - 092 - 025 - 000	FOREBAY FARMS LLC	697 COPPOLA CT	C	Undeveloped		0.15	\$1,045.86	\$719.18
224 - 092 - 026 - 000	FOREBAY FARMS LLC	689 COPPOLA CT	C	Undeveloped		0.13	\$872.60	\$600.06
224 - 092 - 027 - 000	QUINTO PETER & OUYANG-QUINTO IRENE ZIQIAN	673 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 028 - 000	TONG RONNIE & LIN	661 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 029 - 000	JIANG LONG & ZHU HANSHONG	655 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 030 - 000	HUA XUANDONG & PANG JIAN	641 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 031 - 000	ROBERTS RUSSELL	637 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 032 - 000	ZHANG QIYUE & GUO HUILAN	629 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 033 - 000	NASAFI JALALUDDIN T	623 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 034 - 000	ELLETT JOSEPH C & MICHELLE B	619 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 035 - 000	ZENG YING & FA JINGJING	611 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 036 - 000	VILLAFUERTE LEONARD A	605 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 037 - 000	OLIVEIRA MANUEL & MARY LOU	602 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 038 - 000	BARNES MICHAEL J & KRISTY L	614 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 039 - 000	BAUTISTA CARMEN MANGALINO	618 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 040 - 000	TRAN HENRY V & NGO MIMI L	624 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 041 - 000	SANFORD THOMAS J & RHINA V	630 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 042 - 000	HIGGINS SEAN J & LORI L	646 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 043 - 000	STEWART EIRE KAY	652 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
224 - 092 - 044 - 000	MAGANA JOSE L JR & ANNA B	664 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 045 - 000	BONDOC URBANO & DABU-BONDOC SUSAN	670 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 046 - 000	CHANG CHEN TSUNG	678 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 047 - 000	FOREBAY FARMS LLC	682 COPPOLA CT	C	Undeveloped		0.14	\$991.60	\$681.88
224 - 092 - 048 - 000	FOREBAY FARMS LLC	694 COPPOLA CT	C	Undeveloped		0.18	\$1,262.90	\$868.44
230 - 010 - 011 - 000			C	Exempt			\$0.00	\$0.00
230 - 010 - 012 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 014 - 000			A	Exempt			\$0.00	\$0.00
230 - 010 - 015 - 000			A	Exempt			\$0.00	\$0.00
230 - 010 - 016 - 000	MERCED HIGH SCHOOL QUARTERBACK CLUB		A	Undeveloped		8.33	\$77,985.46	\$53,627.32
230 - 010 - 017 - 000			A	Exempt			\$0.00	\$0.00
230 - 010 - 018 - 000			A	Exempt			\$0.00	\$0.00
230 - 010 - 019 - 000			B	Exempt			\$0.00	\$0.00
230 - 010 - 023 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 024 - 000			B	Exempt			\$0.00	\$0.00
230 - 020 - 001 - 000	AGUILAR ANTHONY J & ALICE	877 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 002 - 000			C	Exempt			\$0.00	\$0.00
230 - 020 - 003 - 000	CALOS CORELIOS A	878 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 004 - 000			C	Exempt			\$0.00	\$0.00
230 - 020 - 005 - 000	ANDREWS RODNEY G & CAROL	860 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 006 - 000	MEDEFIND GRANT N	854 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 001 - 000	FOREBAY FARMS LLC	689 TALBOTT CT	C	Undeveloped		0.25	\$1,704.74	\$1,172.28
230 - 031 - 002 - 000	FOREBAY FARMS LLC	657 TALBOTT CT	C	Undeveloped		0.20	\$1,360.62	\$935.64
230 - 031 - 003 - 000	FOREBAY FARMS LLC	657 TALBOTT CT	C	Undeveloped		0.19	\$1,326.20	\$911.96
230 - 031 - 004 - 000	FOREBAY FARMS LLC	635 TALBOTT CT	C	Undeveloped		0.19	\$1,290.18	\$887.20
230 - 031 - 005 - 000	FOREBAY FARMS LLC	621 TALBOTT CT	C	Undeveloped		0.23	\$1,568.30	\$1,078.46
230 - 031 - 006 - 000	HIXSON BRIAN & KATHERINE R	614 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 007 - 000	TSAI PAUL C & TAN DOLORES O	652 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 008 - 000	TSAI PAUL & TAN DOLORES O	684 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 032 - 001 - 000			C	Exempt			\$0.00	\$0.00
230 - 041 - 001 - 000	PEGUERO DARREN	851 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 002 - 000	HUANG TZULIN L	833 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 003 - 000	ABARCA FRANCISCO & DENISE	825 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 004 - 000	LIN CHUN MING & JIAN XIAOQIN	809 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 005 - 000	NOBILE LUCIO	791 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 006 - 000	RAY GERALD L & RAHEL	787 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 007 - 000	LI SI L & WU YAN FEN	783 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 008 - 000	WILLIAMS LINDSAY C	775 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 009 - 000	BARAJAS SANDRA	767 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 010 - 000	BURK ELLEN	761 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 011 - 000	SHELTON OSSIE & MICHELE	755 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 012 - 000	GUARDADO GERARDO & ELOISA	749 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 013 - 000	SONG ANNA V	743 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 014 - 000	SADIQI SHARIF	735 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 015 - 000	SAXON ADAM D & KRISTA L	727 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 041 - 016 - 000	FOREBAY FARMS LLC	721 IRONSTONE DR	C	Undeveloped		0.13	\$916.24	\$630.06
230 - 041 - 017 - 000	FOREBAY FARMS LLC	713 IRONSTONE DR	C	Undeveloped		0.13	\$916.24	\$630.06
230 - 041 - 018 - 000	FOREBAY FARMS LLC	709 IRONSTONE DR	C	Undeveloped		0.13	\$913.06	\$627.88
230 - 041 - 019 - 000	FOREBAY FARMS LLC	705 IRONSTONE DR	C	Undeveloped		0.15	\$1,062.36	\$730.54
230 - 042 - 001 - 000	BHAKTA BHASKARKUMAR H & KHARMISHTHA	4165 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 002 - 000	SODHI ARCHNA & LAKHBIR	4155 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 003 - 000	KHANDELWAL ANUPAM & CHITRA	4147 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 004 - 000	BELEN KATHERINE T	4135 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 005 - 000	SHABBIR MOHAMMED & CHUGHTAI NOSHABA	4123 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 006 - 000	MORA VINCENT E	709 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 007 - 000	DAYAL GURPREET SINGH & JASWINDER KAUR	717 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 008 - 000	CORRAL JESUS J & TELLEZ-CORRAL LAURA P	725 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 009 - 000	LI YING	733 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 010 - 000	TOVAR KARINA	741 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 011 - 000	CONTRERAS ALMA AQUINO	757 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 012 - 000	CHAHAL KULDIP S & JOSEPHINE	773 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 013 - 000	DEVERA FEDERICO N JR & CAROLINA E	781 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 014 - 000	DRUMOND EMIDIO & ANNABELLE	792 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 015 - 000	QUEVEDO UBENCE J & PAMELA S	786 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 016 - 000	BAGGA HARSHINDER & KAUR SAVNEET	774 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 017 - 000	ALFORQUE JUANITO M JR & LULU B	4159 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 018 - 000	MIKKELSEN ROBERT L & SUSAN K	4125 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 019 - 000	TRUMM RACHEL SUSANNAH	4124 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 020 - 000	IYER MAHESH A & SHRIPRIYA A	4136 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 021 - 000	COSIAC ROBERT ESERIO & EDAR NORMA PADUA	4150 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 022 - 000	EVANS JAMES & ANDREA	4162 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 001 - 000	MOUA MARKEY CHONGTOUA	848 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 002 - 000	KOUZOUKIAN HARUTYOUN & KHORSHID	836 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 003 - 000	MA HOGAN XIAOPO & WANG PING	830 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 004 - 000	CHAU KIMLAN T & TUAN K	826 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 005 - 000	ASNANI MOHAN & BINA	814 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 006 - 000	ADRIAN PETER & BEKKER LIDIA	790 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 007 - 000	RAMISCAL FELIPE D JR & EVELYN M	786 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 008 - 000	KAUR SUMAN PAL	772 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 009 - 000	KOGANTI GOPICHAND & RAMA ANNE	764 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 010 - 000	DANG CHERI A	758 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 011 - 000	SHEN JIE & CAI YULI	750 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 012 - 000	YOMTOUBIAN RUBEN & ORNA	744 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 013 - 000	HE MIN & CHANG PHYLLIS	732 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 014 - 000	SINGHAL MUKESH	726 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 015 - 000	PADILLA NATHANAEL R	720 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 016 - 000	DICKINSON LAURIE A	714 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 017 - 000	SORENSEN CONNIE H & JAMES E	702 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 018 - 000	BONILLAS DONALD	694 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 019 - 000	VILLAVER CLARK M & NORLYNDA S	676 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
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Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 043 - 020 - 000	FOREBAY FARMS LLC	650 ROUND HILL DR	C	Undeveloped		0.13	\$916.86	\$630.50
230 - 043 - 021 - 000	FOREBAY FARMS LLC	634 ROUND HILL DR	C	Undeveloped		0.18	\$1,210.06	\$832.10
230 - 043 - 022 - 000	FOREBAY FARMS LLC	610 ROUND HILL DR	C	Undeveloped		0.21	\$1,437.88	\$988.78
230 - 043 - 023 - 000	FOREBAY FARMS LLC	4110 MONDAVI AVE	C	Undeveloped		0.24	\$1,649.86	\$1,134.54
230 - 043 - 024 - 000	FOREBAY FARMS LLC	4116 MONDAVI AVE	C	Undeveloped		0.20	\$1,353.32	\$930.62
230 - 043 - 025 - 000	FOREBAY FARMS LLC	4122 MONDAVI AVE	C	Undeveloped		0.15	\$1,041.56	\$716.24
230 - 043 - 026 - 000	FOREBAY FARMS LLC	4128 MONDAVI AVE	C	Undeveloped		0.16	\$1,085.68	\$746.58
230 - 043 - 027 - 000	FOREBAY FARMS LLC	4134 MONDAVI AVE	C	Undeveloped		0.17	\$1,143.10	\$786.06
230 - 043 - 028 - 000	FOREBAY FARMS LLC	4140 MONDAVI AVE	C	Undeveloped		0.18	\$1,234.66	\$849.02
230 - 043 - 029 - 000	FOREBAY FARMS LLC	4146 MONDAVI AVE	C	Undeveloped		0.20	\$1,387.92	\$954.40
230 - 043 - 030 - 000	FOREBAY FARMS LLC	4152 MONDAVI AVE	C	Undeveloped		0.22	\$1,516.42	\$1,042.78
230 - 044 - 001 - 000	FOREBAY FARMS LLC	4175 MONDAVI AVE	C	Undeveloped		0.22	\$1,550.38	\$1,066.12
230 - 044 - 002 - 000	FOREBAY FARMS LLC	4171 MONDAVI AVE	C	Undeveloped		0.14	\$939.08	\$645.76
230 - 044 - 003 - 000	FOREBAY FARMS LLC	4169 MONDAVI AVE	C	Undeveloped		0.14	\$975.40	\$670.74
230 - 044 - 004 - 000	FOREBAY FARMS LLC	4157 MONDAVI AVE	C	Undeveloped		0.14	\$975.40	\$670.74
230 - 044 - 005 - 000	FOREBAY FARMS LLC	4153 MONDAVI AVE	C	Undeveloped		0.14	\$975.56	\$670.86
230 - 044 - 006 - 000	FOREBAY FARMS LLC	4139 MONDAVI AVE	C	Undeveloped		0.14	\$975.40	\$670.74
230 - 044 - 007 - 000	FOREBAY FARMS LLC	4127 MONDAVI AVE	C	Undeveloped		0.14	\$962.56	\$661.92
230 - 044 - 008 - 000	FOREBAY FARMS LLC	4121 MONDAVI AVE	C	Undeveloped		0.13	\$916.38	\$630.16
230 - 044 - 009 - 000	FOREBAY FARMS LLC	4113 MONDAVI AVE	C	Undeveloped		0.15	\$1,064.58	\$732.06
230 - 044 - 010 - 000	FOREBAY FARMS LLC	4108 TUDAL AVE	C	Undeveloped		0.15	\$1,064.10	\$731.74
230 - 044 - 011 - 000	FOREBAY FARMS LLC	4120 TUDAL AVE	C	Undeveloped		0.13	\$916.38	\$630.16
230 - 044 - 012 - 000	FOREBAY FARMS LLC	4132 TUDAL AVE	C	Undeveloped		0.14	\$958.28	\$658.96
230 - 044 - 013 - 000	FOREBAY FARMS LLC	4136 TUDAL AVE	C	Undeveloped		0.14	\$991.76	\$681.98
230 - 044 - 014 - 000	FOREBAY FARMS LLC	4148 TUDAL AVE	C	Undeveloped		0.14	\$991.76	\$681.98
230 - 044 - 015 - 000	FOREBAY FARMS LLC	4154 TUDAL AVE	C	Undeveloped		0.14	\$991.76	\$681.98
230 - 044 - 016 - 000	FOREBAY FARMS LLC	4162 TUDAL AVE	C	Undeveloped		0.14	\$936.70	\$644.12
230 - 044 - 017 - 000	FOREBAY FARMS LLC	4170 TUDAL AVE	C	Undeveloped		0.20	\$1,353.48	\$930.74
230 - 051 - 001 - 000	FOREBAY FARMS LLC	4257 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 002 - 000	FOREBAY FARMS LLC	4255 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 003 - 000	FOREBAY FARMS LLC	4251 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 004 - 000	FOREBAY FARMS LLC	4249 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 005 - 000	FOREBAY FARMS LLC	4245 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 006 - 000	FOREBAY FARMS LLC	4239 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 007 - 000	FOREBAY FARMS LLC	4235 FREEMARK AVE	B	Undeveloped		0.12	\$836.26	\$575.06
230 - 051 - 008 - 000	FOREBAY FARMS LLC	4231 FREEMARK AVE	B	Undeveloped		0.13	\$934.24	\$642.44
230 - 051 - 009 - 000	FOREBAY FARMS LLC	4227 CANDLE CT	B	Undeveloped		0.14	\$997.72	\$686.10
230 - 051 - 010 - 000	FOREBAY FARMS LLC	4223 CANDLE CT	B	Undeveloped		0.14	\$995.72	\$684.72
230 - 051 - 011 - 000	FOREBAY FARMS LLC	4219 CANDLE CT	B	Undeveloped		0.12	\$883.26	\$607.38
230 - 051 - 012 - 000	FOREBAY FARMS LLC	4215 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 013 - 000	FOREBAY FARMS LLC	4211 CANDLE CT	B	Undeveloped		0.11	\$818.94	\$563.16
230 - 051 - 014 - 000	FOREBAY FARMS LLC	4209 CANDLE CT	B	Undeveloped		0.12	\$838.26	\$576.44
230 - 051 - 015 - 000	FOREBAY FARMS LLC	4207 CANDLE CT	B	Undeveloped		0.11	\$786.28	\$540.70
230 - 051 - 016 - 000	FOREBAY FARMS LLC	4203 CANDLE CT	B	Undeveloped		0.15	\$1,078.70	\$741.78
230 - 051 - 017 - 000	FOREBAY FARMS LLC	4202 CANDLE CT	B	Undeveloped		0.16	\$1,194.50	\$821.42

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 051 - 018 - 000	FOREBAY FARMS LLC	4206 CANDLE CT	B	Undeveloped		0.13	\$978.06	\$672.58
230 - 051 - 019 - 000	FOREBAY FARMS LLC	4208 CANDLE CT	B	Undeveloped		0.14	\$1,009.38	\$694.12
230 - 051 - 020 - 000	FOREBAY FARMS LLC	4212 CANDLE CT	B	Undeveloped		0.11	\$817.10	\$561.90
230 - 051 - 021 - 000	FOREBAY FARMS LLC	4214 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 022 - 000	FOREBAY FARMS LLC	4216 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 051 - 023 - 000	FOREBAY FARMS LLC	4218 CANDLE CT	B	Undeveloped		0.13	\$954.24	\$656.18
230 - 051 - 024 - 000	PAGADALA HEROLD & MERCY	4217 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 025 - 000	NOVOA ABRAHAM	4213 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 026 - 000	TREVATHAN RODNEY	4211 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 027 - 000	KHAN ZULKI & REBECCA	4209 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 028 - 000	WONG YING	4205 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 029 - 000	ELAHI ZILEHUMA	4203 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 030 - 000	DOCHERTY CASEY BRYAN & CANDACE	4201 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 031 - 000			B	Exempt			\$0.00	\$0.00
230 - 051 - 032 - 000	FLORES ARNULFO & CRUZ CELIA	4208 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 033 - 000	HANIF TARIQUE M	4210 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 034 - 000	WANG KUNYU KEN & SU RUIFENG RUBY	4212 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 035 - 000	WIREN DANIEL B & AMANDA K	4216 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 052 - 001 - 000	FOREBAY FARMS LLC	4262 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$609.44
230 - 052 - 002 - 000	FOREBAY FARMS LLC	4258 FREEMARK AVE	B	Undeveloped		0.13	\$916.58	\$630.30
230 - 052 - 003 - 000	FOREBAY FARMS LLC	4254 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 004 - 000	FOREBAY FARMS LLC	4250 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 005 - 000	FOREBAY FARMS LLC	4246 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 006 - 000	FOREBAY FARMS LLC	4238 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 007 - 000	FOREBAY FARMS LLC	4234 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 008 - 000	FOREBAY FARMS LLC	4230 FREEMARK AVE	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 052 - 009 - 000	FOREBAY FARMS LLC	4226 FREEMARK AVE	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 052 - 010 - 000	FOREBAY FARMS LLC	4220 FREEMARK AVE	B	Undeveloped		0.13	\$954.24	\$656.18
230 - 052 - 011 - 000	FOREBAY FARMS LLC	4221 THERESA LN	B	Undeveloped		0.13	\$942.74	\$648.28
230 - 052 - 012 - 000	FOREBAY FARMS LLC	4223 THERESA LN	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 052 - 013 - 000	FOREBAY FARMS LLC	4225 THERESA LN	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 052 - 014 - 000	FOREBAY FARMS LLC	4229 THERESA LN	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 015 - 000	FOREBAY FARMS LLC	4231 THERESA LN	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 016 - 000	FOREBAY FARMS LLC	4233 THERESA LN	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 017 - 000	FOREBAY FARMS LLC	4237 THERESA LN	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 018 - 000	FOREBAY FARMS LLC	4241 THERESA LN	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 052 - 019 - 000	FOREBAY FARMS LLC	4245 THERESA LN	B	Undeveloped		0.12	\$840.94	\$578.28
230 - 052 - 020 - 000	FOREBAY FARMS LLC	4249 THERESA LN	B	Undeveloped		0.12	\$843.60	\$580.10
230 - 052 - 021 - 000	FOREBAY FARMS LLC	4253 THERESA LN	B	Undeveloped		0.12	\$843.60	\$580.10
230 - 052 - 022 - 000	FOREBAY FARMS LLC	4259 THERESA LN	B	Undeveloped		0.12	\$844.60	\$580.80
230 - 061 - 001 - 000	FOREBAY FARMS LLC	4297 FREEMARK AVE	B	Undeveloped		0.18	\$1,335.14	\$918.12
230 - 061 - 002 - 000	FOREBAY FARMS LLC	4295 FREEMARK AVE	B	Undeveloped		0.14	\$1,012.22	\$696.06
230 - 061 - 003 - 000	FOREBAY FARMS LLC	4291 FREEMARK AVE	B	Undeveloped		0.14	\$986.40	\$678.30
230 - 061 - 004 - 000	FOREBAY FARMS LLC	4289 FREEMARK AVE	B	Undeveloped		0.14	\$1,011.06	\$695.26
230 - 061 - 005 - 000	FOREBAY FARMS LLC	4285 FREEMARK AVE	B	Undeveloped		0.12	\$862.10	\$592.82

City of Merced
Improvement Area No. 1 of
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Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 061 - 006 - 000	FOREBAY FARMS LLC	4283 FREEMARK AVE	B	Undeveloped		0.11	\$788.78	\$542.42
230 - 061 - 007 - 000	FOREBAY FARMS LLC	4281 FREEMARK AVE	B	Undeveloped		0.13	\$959.40	\$659.74
230 - 061 - 008 - 000	FOREBAY FARMS LLC	4279 FREEMARK AVE	B	Undeveloped		0.11	\$791.28	\$544.14
230 - 061 - 009 - 000	FOREBAY FARMS LLC	4275 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$606.12
230 - 061 - 010 - 000	FOREBAY FARMS LLC	4273 FREEMARK AVE	B	Undeveloped		0.12	\$877.42	\$603.36
230 - 061 - 011 - 000	FOREBAY FARMS LLC	4271 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$606.12
230 - 061 - 012 - 000	FOREBAY FARMS LLC	4267 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$606.12
230 - 061 - 013 - 000	FOREBAY FARMS LLC	4265 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$606.12
230 - 061 - 014 - 000	FOREBAY FARMS LLC	4263 FREEMARK AVE	B	Undeveloped		0.12	\$847.60	\$582.86
230 - 061 - 015 - 000	FOREBAY FARMS LLC	4259 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 062 - 001 - 000	CORONEL MIGUEL ANGEL FIERROS	785 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 002 - 000	DOUGHERTY DAVID & PAMELA	779 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 003 - 000	CELESTINO FELIPE T & ZENAIDA P	755 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 004 - 000	REED RORY	733 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 005 - 000	GUNN WESLEY A & MARISELA	721 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 006 - 000	SOO SIEW FUN & TEH KAH MIN	709 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 007 - 000	STONE ROY F & AGNES MARIE	703 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 008 - 000	MAJUMDAR RUPAK & GHOSE TANDRA	697 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 009 - 000	MARQUEZ RAMIRO	693 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 010 - 000	LIU DANIEL & SU LINDA LI CHING	689 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 011 - 000	GALLARDO CELINA & PEDRO	681 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 012 - 000	MONTERO MARIO & JENNIFER P	679 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 013 - 000	CARDOZA CHRISTINA	667 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 014 - 000	SILVEIRA ZELINA	663 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 015 - 000	YU GONG-SAN & CHEN CHIN-LING	661 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 016 - 000	SINGH KHUSHWINDER	657 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 017 - 000	LO VIRGINIA LUK WAH	653 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 018 - 000	MOORE GEORGE & BECKY	649 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 019 - 000	DING HUAI & ZHOU PING	641 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 020 - 000	JIAO JEFF YUAN & DUAN TONG	637 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 021 - 000	NAVIS CONSULTING CORP	633 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 022 - 000	VANG YIA	629 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 023 - 000	LI ZHIXIONG	623 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 024 - 000	NJOO IE WEI & WONG WAI	615 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 025 - 000	FOREBAY FARMS LLC	611 CHANDON DR	B	Undeveloped		0.16	\$1,138.52	\$782.92
230 - 062 - 026 - 000	FOREBAY FARMS LLC	603 CHANDON DR	B	Undeveloped		0.29	\$2,072.60	\$1,425.24
230 - 062 - 027 - 000	FOREBAY FARMS LLC	4298 LASALLE DR	B	Undeveloped		0.19	\$1,383.12	\$951.12
230 - 062 - 028 - 000	FOREBAY FARMS LLC	4296 LASALLE DR	B	Undeveloped		0.13	\$974.40	\$670.06
230 - 062 - 029 - 000	RAINS STACIA LEE	4294 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 030 - 000	TIERNEY SEAN DANIEL	4292 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 031 - 000	WEBER KAREN	4290 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 032 - 000	TRIPATHY NIRANJAN & SUMITA	4288 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 001 - 000	PLUMMER JASON	788 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 002 - 000	AGRAWAL VINOD & MUKTA	764 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 003 - 000	CALIFORNIA RENTAL PROPERTIES L L C	756 CHANDON DR	B	Single Family	1		\$771.00	\$771.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 063 - 004 - 000	KWONG DAVID WAI KIT	738 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 005 - 000	BUI VICTOR & LUONG TUONG VAN THI	724 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 006 - 000	PEDRONAN MARIE LOU & ARNOLD	702 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 007 - 000	OSBORNE RUSSELL L & INGRID S	694 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 008 - 000	LUTHRA JOAN M & PAL D	690 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 009 - 000	KWON JIM H & YOUNGSU	684 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 010 - 000	VALDENEGRO ANA M	678 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 011 - 000	AROKIASAMY MARY CHENCETTY	674 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 012 - 000	TRAN KIM N T	668 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 013 - 000	YABUT JOSE M	662 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 014 - 000	BHAKTA RUPAL V	658 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 015 - 000	CAYOWET JOVENA B & TEDD-CONNERY-BURNETT L	652 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 016 - 000	CHAHAL SURJIT SINGH	640 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 017 - 000	HANSEN WARD & MICHICO KOMCHAND	632 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 018 - 000	FLORES-VALDEZ ANGELICA	624 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 019 - 000	DUNLAP LAWRENCE & GENEVIEVE	618 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 020 - 000	MOE CHRISTIAN ROBERT	610 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 021 - 000	FOREBAY FARMS LLC	4297 LASALLE DR	B	Undeveloped		0.15	\$1,098.54	\$755.42
230 - 063 - 022 - 000	FOREBAY FARMS LLC	4295 LASALLE DR	B	Undeveloped		0.12	\$860.42	\$591.68
230 - 063 - 023 - 000	FOREBAY FARMS LLC	4293 LASALLE DR	B	Undeveloped		0.12	\$859.42	\$591.00
230 - 063 - 024 - 000	FOREBAY FARMS LLC	4291 LASALLE DR	B	Undeveloped		0.16	\$1,190.18	\$818.44
230 - 063 - 025 - 000	FOREBAY FARMS LLC	611 PHELPS DR	B	Undeveloped		0.13	\$913.74	\$628.34
230 - 063 - 026 - 000	FOREBAY FARMS LLC	623 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 027 - 000	FOREBAY FARMS LLC	629 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 028 - 000	FOREBAY FARMS LLC	635 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 029 - 000	FOREBAY FARMS LLC	643 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 030 - 000	FOREBAY FARMS LLC	649 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 031 - 000	FOREBAY FARMS LLC	657 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 032 - 000	FOREBAY FARMS LLC	661 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 033 - 000	FOREBAY FARMS LLC	665 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 034 - 000	FOREBAY FARMS LLC	673 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 035 - 000	FOREBAY FARMS LLC	679 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 036 - 000	FOREBAY FARMS LLC	683 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 037 - 000	FOREBAY FARMS LLC	687 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 038 - 000	FOREBAY FARMS LLC	691 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 039 - 000	FOREBAY FARMS LLC	705 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 040 - 000	FOREBAY FARMS LLC	717 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 063 - 041 - 000	FOREBAY FARMS LLC	729 PHELPS DR	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 063 - 042 - 000	FOREBAY FARMS LLC	735 PHELPS DR	B	Undeveloped		0.12	\$874.76	\$601.54
230 - 063 - 043 - 000	FOREBAY FARMS LLC	741 PHELPS DR	B	Undeveloped		0.19	\$1,378.46	\$947.90
230 - 064 - 001 - 000	FOREBAY FARMS LLC	4279 THERESA LN	B	Undeveloped		0.15	\$1,066.88	\$733.64
230 - 064 - 002 - 000	FOREBAY FARMS LLC	4275 THERESA LN	B	Undeveloped		0.13	\$975.40	\$670.74
230 - 064 - 003 - 000	FOREBAY FARMS LLC	4273 THERESA LN	B	Undeveloped		0.12	\$843.60	\$580.10
230 - 064 - 004 - 000	FOREBAY FARMS LLC	4267 THERESA LN	B	Undeveloped		0.12	\$843.60	\$580.10
230 - 064 - 005 - 000	FOREBAY FARMS LLC	4263 THERESA LN	B	Undeveloped		0.12	\$844.44	\$580.68

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 064 - 006 - 000	FOREBAY FARMS LLC	4264 FREEMARK AVE	B	Undeveloped		0.12	\$890.42	\$612.30
230 - 064 - 007 - 000	FOREBAY FARMS LLC	4268 FREEMARK AVE	B	Undeveloped		0.12	\$881.92	\$606.46
230 - 064 - 008 - 000	FOREBAY FARMS LLC	4270 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$609.44
230 - 064 - 009 - 000	FOREBAY FARMS LLC	4274 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$609.44
230 - 064 - 010 - 000	FOREBAY FARMS LLC	4276 FREEMARK AVE	B	Undeveloped		0.15	\$1,066.70	\$733.52
230 - 071 - 001 - 000	FOREBAY FARMS LLC	193 SHAFER AVE	A	Undeveloped		0.10	\$971.02	\$667.72
230 - 071 - 002 - 000	CAMPOS MAYRA V	185 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 003 - 000	NG KIN KWAN & CHILEE MAK	179 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 004 - 000	ONZO JOSEPH JR	173 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 005 - 000	FOREBAY FARMS LLC	167 SHAFER AVE	A	Undeveloped		0.07	\$663.46	\$456.24
230 - 071 - 006 - 000	FOREBAY FARMS LLC	161 SHAFER AVE	A	Undeveloped		0.07	\$656.80	\$451.66
230 - 071 - 007 - 000	FOREBAY FARMS LLC	155 SHAFER AVE	A	Undeveloped		0.07	\$651.64	\$448.10
230 - 071 - 008 - 000	FOREBAY FARMS LLC	149 SHAFER AVE	A	Undeveloped		0.07	\$640.90	\$440.72
230 - 071 - 009 - 000	FOREBAY FARMS LLC	137 SHAFER AVE	A	Undeveloped		0.07	\$637.02	\$438.06
230 - 071 - 010 - 000	FOREBAY FARMS LLC	125 SHAFER AVE	A	Undeveloped		0.07	\$647.56	\$445.30
230 - 071 - 011 - 000	FOREBAY FARMS LLC	119 SHAFER AVE	A	Undeveloped		0.07	\$669.70	\$460.52
230 - 071 - 012 - 000	FOREBAY FARMS LLC	113 SHAFER AVE	A	Undeveloped		0.07	\$700.44	\$481.66
230 - 071 - 013 - 000	FOREBAY FARMS LLC	107 SHAFER AVE	A	Undeveloped		0.10	\$976.40	\$671.42
230 - 071 - 014 - 000	FOREBAY FARMS LLC	4254 BERRYESA AVE	A	Undeveloped		0.18	\$1,646.74	\$1,132.38
230 - 071 - 015 - 000	FOREBAY FARMS LLC	4250 BERRYESA AVE	A	Undeveloped		0.10	\$967.58	\$665.36
230 - 071 - 016 - 000	FOREBAY FARMS LLC	4246 BERRYESA AVE	A	Undeveloped		0.08	\$750.30	\$515.94
230 - 071 - 017 - 000	FOREBAY FARMS LLC	4240 BERRYESA AVE #95348	A	Undeveloped		0.09	\$832.60	\$572.54
230 - 071 - 018 - 000	FOREBAY FARMS LLC	4236 BERRYESA AVE	A	Undeveloped		0.09	\$834.98	\$574.18
230 - 071 - 019 - 000	FOREBAY FARMS LLC	4232 BERRYESA AVE	A	Undeveloped		0.09	\$836.26	\$575.06
230 - 071 - 020 - 000	KHAN ZULKI KHAN & REBECCA	4228 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 072 - 001 - 000	FOREBAY FARMS LLC	204 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$418.10
230 - 072 - 002 - 000	FOREBAY FARMS LLC	196 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$418.10
230 - 072 - 003 - 000	FOREBAY FARMS LLC	190 SHAFER AVE	A	Undeveloped		0.06	\$577.72	\$397.26
230 - 072 - 004 - 000	FOREBAY FARMS LLC	184 SHAFER AVE	A	Undeveloped		0.06	\$529.14	\$363.86
230 - 072 - 005 - 000	FOREBAY FARMS LLC	180 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$362.24
230 - 072 - 006 - 000	FOREBAY FARMS LLC	176 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$362.24
230 - 072 - 007 - 000	FOREBAY FARMS LLC	168 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$362.24
230 - 072 - 008 - 000	FOREBAY FARMS LLC	162 SHAFER AVE	A	Undeveloped		0.08	\$749.86	\$515.64
230 - 072 - 009 - 000	FOREBAY FARMS LLC	161 SULLIVAN DR	A	Undeveloped		0.09	\$812.40	\$558.66
230 - 072 - 010 - 000	FOREBAY FARMS LLC	165 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$362.68
230 - 072 - 011 - 000	FOREBAY FARMS LLC	173 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$362.68
230 - 072 - 012 - 000	FOREBAY FARMS LLC	179 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$362.68
230 - 072 - 013 - 000	FOREBAY FARMS LLC	185 SULLIVAN DR	A	Undeveloped		0.06	\$562.02	\$386.48
230 - 072 - 014 - 000	FOREBAY FARMS LLC	191 SULLIVAN DR	A	Undeveloped		0.07	\$617.48	\$424.60
230 - 072 - 015 - 000	FOREBAY FARMS LLC	203 SULLIVAN DR	A	Undeveloped		0.07	\$652.50	\$448.70
230 - 072 - 016 - 000	FOREBAY FARMS LLC	203 SULLIVAN DR	A	Undeveloped		0.07	\$666.04	\$458.00
230 - 072 - 017 - 000	FOREBAY FARMS LLC	217 SULLIVAN DR	A	Undeveloped		0.07	\$629.72	\$433.04
230 - 073 - 001 - 000	FOREBAY FARMS LLC	4244 RUTHERFORD AVE	A	Undeveloped		0.08	\$793.06	\$545.36
230 - 073 - 002 - 000	FOREBAY FARMS LLC	4247 BERRYESA AVE	A	Undeveloped		0.08	\$773.50	\$531.90
230 - 073 - 003 - 000	FOREBAY FARMS LLC	4233 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$351.74

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 073 - 004 - 000	FOREBAY FARMS LLC	4231 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 073 - 005 - 000	FOREBAY FARMS LLC	4225 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 073 - 006 - 000	FOREBAY FARMS LLC	4224 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$355.88
230 - 073 - 007 - 000	FOREBAY FARMS LLC	4230 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$355.88
230 - 073 - 008 - 000	FOREBAY FARMS LLC	4236 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$355.88
230 - 081 - 001 - 000	FOREBAY FARMS LLC	210 SULLIVAN DR	A	Undeveloped		0.07	\$640.90	\$440.72
230 - 081 - 002 - 000	FOREBAY FARMS LLC	204 SULLIVAN DR	A	Undeveloped		0.07	\$642.18	\$441.60
230 - 081 - 003 - 000	FOREBAY FARMS LLC	196 SULLIVAN DR	A	Undeveloped		0.07	\$643.48	\$442.50
230 - 081 - 004 - 000	FOREBAY FARMS LLC	188 SULLIVAN DR	A	Undeveloped		0.06	\$518.18	\$356.32
230 - 081 - 005 - 000	FOREBAY FARMS LLC	182 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$361.06
230 - 081 - 006 - 000	FOREBAY FARMS LLC	174 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$361.06
230 - 081 - 007 - 000	FOREBAY FARMS LLC	168 SULLIVAN DR	A	Undeveloped		0.06	\$523.54	\$360.02
230 - 081 - 008 - 000	FOREBAY FARMS LLC	164 SULLIVAN DR	A	Undeveloped		0.09	\$854.74	\$587.78
230 - 081 - 009 - 000	FOREBAY FARMS LLC	165 KORBEL AVE	A	Undeveloped		0.09	\$834.32	\$573.74
230 - 081 - 010 - 000	FOREBAY FARMS LLC	171 KORBEL AVE	A	Undeveloped		0.05	\$513.66	\$353.22
230 - 081 - 011 - 000	FOREBAY FARMS LLC	175 KORBEL AVE	A	Undeveloped		0.05	\$514.10	\$353.52
230 - 081 - 012 - 000	FOREBAY FARMS LLC	183 KORBEL AVE	A	Undeveloped		0.06	\$563.32	\$387.36
230 - 081 - 013 - 000	FOREBAY FARMS LLC	189 KORBEL AVE	A	Undeveloped		0.07	\$628.00	\$431.86
230 - 081 - 014 - 000	FOREBAY FARMS LLC	195 KORBEL AVE	A	Undeveloped		0.07	\$663.46	\$456.24
230 - 081 - 015 - 000	FOREBAY FARMS LLC	207 KORBEL AVE	A	Undeveloped		0.07	\$672.92	\$462.74
230 - 081 - 016 - 000	FOREBAY FARMS LLC	219 KORBEL AVE	A	Undeveloped		0.07	\$610.80	\$420.02
230 - 082 - 001 - 000	FOREBAY FARMS LLC	230 KORBEL AVE	A	Undeveloped		0.06	\$586.30	\$403.18
230 - 082 - 002 - 000	FOREBAY FARMS LLC	206 KORBEL AVE	A	Undeveloped		0.07	\$677.86	\$466.14
230 - 082 - 003 - 000	FOREBAY FARMS LLC	198 KORBEL AVE	A	Undeveloped		0.07	\$678.50	\$466.58
230 - 082 - 004 - 000	FOREBAY FARMS LLC	190 KORBEL AVE	A	Undeveloped		0.07	\$665.18	\$457.42
230 - 082 - 005 - 000	FOREBAY FARMS LLC	184 KORBEL AVE	A	Undeveloped		0.06	\$549.78	\$378.06
230 - 082 - 006 - 000	FOREBAY FARMS LLC	178 KORBEL AVE	A	Undeveloped		0.06	\$550.64	\$378.64
230 - 082 - 007 - 000	FOREBAY FARMS LLC	172 KORBEL AVE	A	Undeveloped		0.06	\$586.30	\$403.18
230 - 082 - 008 - 000	FOREBAY FARMS LLC	160 KORBEL AVE	A	Undeveloped		0.07	\$664.10	\$456.68
230 - 083 - 001 - 000	FOREBAY FARMS LLC	4221 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 083 - 002 - 000	FOREBAY FARMS LLC	4217 BERRYESA AVE	A	Undeveloped		0.06	\$560.08	\$385.14
230 - 083 - 003 - 000	FOREBAY FARMS LLC	4213 BERRYESA AVE	A	Undeveloped		0.06	\$553.42	\$380.56
230 - 083 - 004 - 000	FOREBAY FARMS LLC	4209 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 083 - 005 - 000	FOREBAY FARMS LLC	4205 BERRYESA AVE #95348	A	Undeveloped		0.07	\$689.68	\$474.26
230 - 083 - 006 - 000	FOREBAY FARMS LLC	133 KORBEL AVE	A	Undeveloped		0.08	\$720.84	\$495.70
230 - 083 - 007 - 000	FOREBAY FARMS LLC	139 KORBEL AVE	A	Undeveloped		0.09	\$814.56	\$560.14
230 - 083 - 008 - 000	FOREBAY FARMS LLC	4210 RUTHERFORD AVE	A	Undeveloped		0.07	\$641.98	\$441.46
230 - 083 - 009 - 000	FOREBAY FARMS LLC	4214 RUTHERFORD AVE	A	Undeveloped		0.06	\$568.90	\$391.20
230 - 083 - 010 - 000	FOREBAY FARMS LLC	4218 RUTHERFORD AVE	A	Undeveloped		0.06	\$539.66	\$371.10
230 - 084 - 001 - 000	ROJO ANTHONY & CORINA	4224 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 002 - 000	KHAN ZULKI & REBECCA	4218 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 003 - 000	NORQUIST MITZI C	4214 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 004 - 000	HU PATRICK CHENGGAN & CAO CATHERINE	4210 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 005 - 000	BACICH BRADLEY G	4208 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 006 - 000	RED HIBISCUS INVESTMENTS L L C	4206 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 084 - 007 - 000	THAO BEE	4202 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 001 - 000			A	Exempt			\$0.00	\$0.00
230 - 091 - 002 - 000	FOREBAY FARMS LLC	291 SHAFER AVE	A	Undeveloped		0.08	\$744.06	\$511.66
230 - 091 - 003 - 000	FOREBAY FARMS LLC	289 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 004 - 000	FOREBAY FARMS LLC	287 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 005 - 000	FOREBAY FARMS LLC	277 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 006 - 000	FOREBAY FARMS LLC	271 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 007 - 000	FOREBAY FARMS LLC	263 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 008 - 000	FOREBAY FARMS LLC	251 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 009 - 000	FOREBAY FARMS LLC	247 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 010 - 000	FOREBAY FARMS LLC	243 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 091 - 011 - 000	ODAYAMMATATH BIJU & SHANKAR SEENA	237 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 012 - 000	VILLAS FLORILIN	225 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 013 - 000	NAVAROLI GINA	217 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 014 - 000	PAULY JAMES & NANCY	203 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 092 - 001 - 000	FOREBAY FARMS LLC	288 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 002 - 000	FOREBAY FARMS LLC	280 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 003 - 000	FOREBAY FARMS LLC	276 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 004 - 000	FOREBAY FARMS LLC	272 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 005 - 000	FOREBAY FARMS LLC	266 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 006 - 000	FOREBAY FARMS LLC	260 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 007 - 000	FOREBAY FARMS LLC	256 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 008 - 000	FOREBAY FARMS LLC	248 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 092 - 009 - 000	FOREBAY FARMS LLC	236 SHAFER AVE	A	Undeveloped		0.06	\$517.74	\$356.04
230 - 092 - 010 - 000	FOREBAY FARMS LLC	224 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$418.10
230 - 092 - 011 - 000	FOREBAY FARMS LLC	218 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$418.10
230 - 101 - 001 - 000	FOREBAY FARMS LLC	287 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 002 - 000	FOREBAY FARMS LLC	279 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 003 - 000	FOREBAY FARMS LLC	273 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 004 - 000	FOREBAY FARMS LLC	261 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 005 - 000	FOREBAY FARMS LLC	253 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 006 - 000	FOREBAY FARMS LLC	247 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 101 - 007 - 000	FOREBAY FARMS LLC	235 SULLIVAN DR	A	Undeveloped		0.06	\$526.56	\$362.10
230 - 101 - 008 - 000	FOREBAY FARMS LLC	221 SULLIVAN DR	A	Undeveloped		0.06	\$592.54	\$407.46
230 - 102 - 001 - 000	FOREBAY FARMS LLC	290 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 002 - 000	FOREBAY FARMS LLC	282 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 003 - 000	FOREBAY FARMS LLC	276 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 004 - 000	FOREBAY FARMS LLC	268 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 005 - 000	FOREBAY FARMS LLC	252 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 006 - 000	FOREBAY FARMS LLC	240 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 007 - 000	FOREBAY FARMS LLC	226 SULLIVAN DR	A	Undeveloped		0.05	\$512.58	\$352.48
230 - 102 - 008 - 000	FOREBAY FARMS LLC	218 SULLIVAN DR	A	Undeveloped		0.06	\$576.00	\$396.08
230 - 102 - 009 - 000	FOREBAY FARMS LLC	231 KORBEL AVE	A	Undeveloped		0.07	\$647.78	\$445.44
230 - 102 - 010 - 000	FOREBAY FARMS LLC	249 KORBEL AVE	A	Undeveloped		0.06	\$584.58	\$402.00
230 - 102 - 011 - 000	FOREBAY FARMS LLC	257 KORBEL AVE	A	Undeveloped		0.06	\$604.80	\$415.88

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 102 - 012 - 000	FOREBAY FARMS LLC	265 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 013 - 000	FOREBAY FARMS LLC	273 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 102 - 014 - 000	FOREBAY FARMS LLC	289 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 103 - 001 - 000	FOREBAY FARMS LLC	294 KORBEL AVE	A	Undeveloped		0.07	\$651.22	\$447.82
230 - 103 - 002 - 000	FOREBAY FARMS LLC	288 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$387.96
230 - 103 - 003 - 000	FOREBAY FARMS LLC	276 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$387.96
230 - 103 - 004 - 000	FOREBAY FARMS LLC	262 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$387.96
230 - 103 - 005 - 000	FOREBAY FARMS LLC	246 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$387.96
230 - 110 - 001 - 000	FOREBAY FARMS LLC	395 BALE MILL RD	A	Undeveloped		0.10	\$927.60	\$637.88
230 - 110 - 002 - 000	FOREBAY FARMS LLC	389 BALE MILL RD	A	Undeveloped		0.07	\$624.34	\$429.34
230 - 110 - 003 - 000	FOREBAY FARMS LLC	381 BALE MILL RD	A	Undeveloped		0.07	\$624.34	\$429.34
230 - 110 - 004 - 000	MENDOZA ANGELICA & JUAN	377 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 005 - 000	CHAN CHAU FEN & KUN ENG	373 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 006 - 000	SATO DOUGLAS N & BEVERLY	369 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 007 - 000	MOODY PAMELA	363 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 008 - 000	BAINS SUKHPAL & GURJIT	357 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 009 - 000	TIWANA AMRITPAL S & SURINDER K	351 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 010 - 000	NANDIPATI RAMA L R & ANNAPURNAMMA K	347 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 011 - 000	LANE SAM U & CHERYL A	339 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 012 - 000	KHAN ZULKI & REBECCA	325 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 013 - 000	SELVIDGE JAMES MORGAN & MICHELITSCH MELISSA DANIEL	317 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 014 - 000	ALI SADDAM	309 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 015 - 000	PAWS ESTATE L L C	320 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 016 - 000	CALIFORNIA RENTAL PROPERTIES LLC	4292 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 017 - 000	YANG YONG	4280 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 018 - 000	RICO DD INC	4269 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 019 - 000	CASEY JESSICA & ROBERT	4273 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 020 - 000	HERNANDEZ CASSANDRA A & FINE MARTHA	4289 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 021 - 000	MARQUEZ LAURA & RAMIRO	4295 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 022 - 000	CAVERO VIRGINIA R & AGUSTIN A	372 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 023 - 000	REED ROBERT & CHARLENE	380 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 024 - 000	FOREBAY FARMS LLC	4290 KORBEL AVE	A	Undeveloped		0.06	\$607.16	\$417.52
230 - 110 - 025 - 000	FOREBAY FARMS LLC	4284 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 026 - 000	FOREBAY FARMS LLC	4278 KORBEL AVE	A	Undeveloped		0.11	\$1,015.08	\$698.02
230 - 110 - 027 - 000	FOREBAY FARMS LLC	4272 KORBEL AVE	A	Undeveloped		0.10	\$929.96	\$639.50
230 - 110 - 028 - 000			A	Exempt			\$0.00	\$0.00
230 - 110 - 029 - 000	FOREBAY FARMS LLC	377 SHAFER AVE	A	Undeveloped		0.07	\$655.30	\$450.62
230 - 110 - 030 - 000	FOREBAY FARMS LLC	371 SHAFER AVE	A	Undeveloped		0.06	\$602.42	\$414.26
230 - 110 - 031 - 000	FOREBAY FARMS LLC	365 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 032 - 000	FOREBAY FARMS LLC	359 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 033 - 000	FOREBAY FARMS LLC	351 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 034 - 000	FOREBAY FARMS LLC	337 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 035 - 000	FOREBAY FARMS LLC	329 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 110 - 036 - 000	FOREBAY FARMS LLC	321 SHAFER AVE	A	Undeveloped		0.08	\$742.34	\$510.48
230 - 110 - 037 - 000	FOREBAY FARMS LLC	4297 KORBEL AVE	A	Undeveloped		0.08	\$783.18	\$538.56

**City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 110 - 038 - 000	FOREBAY FARMS LLC	4293 KORBEL AVE	A	Undeveloped		0.06	\$565.02	\$388.54
230 - 110 - 039 - 000	FOREBAY FARMS LLC	4291 KORBEL AVE	A	Undeveloped		0.06	\$594.48	\$408.80
230 - 110 - 040 - 000	FOREBAY FARMS LLC	4287 KORBEL AVE	A	Undeveloped		0.07	\$641.54	\$441.16
230 - 110 - 041 - 000	FOREBAY FARMS LLC	4283 KORBEL AVE	A	Undeveloped		0.07	\$665.40	\$457.56
230 - 110 - 042 - 000	FOREBAY FARMS LLC	4279 KORBEL AVE	A	Undeveloped		0.07	\$630.80	\$433.78
230 - 110 - 043 - 000	FOREBAY FARMS LLC	4275 KORBEL AVE	A	Undeveloped		0.10	\$953.60	\$655.76
230 - 110 - 044 - 000	FOREBAY FARMS LLC	4271 KORBEL AVE	A	Undeveloped		0.09	\$883.76	\$607.72
230 - 110 - 045 - 000			A	Exempt			\$0.00	\$0.00
230 - 120 - 001 - 000	FOREBAY FARMS LLC	308 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 002 - 000	FOREBAY FARMS LLC	314 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 003 - 000	FOREBAY FARMS LLC	326 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 004 - 000	FOREBAY FARMS LLC	340 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 005 - 000	FOREBAY FARMS LLC	352 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 006 - 000	FOREBAY FARMS LLC	360 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 007 - 000	FOREBAY FARMS LLC	368 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 008 - 000	FOREBAY FARMS LLC	374 SHAFER AVE	A	Undeveloped		0.06	\$516.24	\$355.00
230 - 120 - 009 - 000	FOREBAY FARMS LLC	380 SHAFER AVE	A	Undeveloped		0.07	\$670.56	\$461.12
230 - 120 - 010 - 000	FOREBAY FARMS LLC	386 SHAFER AVE	A	Undeveloped		0.08	\$705.16	\$484.90
230 - 120 - 011 - 000	FOREBAY FARMS LLC	392 SHAFER AVE	A	Undeveloped		0.08	\$758.46	\$521.56
230 - 120 - 012 - 000	FOREBAY FARMS LLC	393 SULLIVAN DR	A	Undeveloped		0.09	\$833.68	\$573.28
230 - 120 - 013 - 000	FOREBAY FARMS LLC	385 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$361.06
230 - 120 - 014 - 000	FOREBAY FARMS LLC	379 SULLIVAN DR	A	Undeveloped		0.07	\$657.88	\$452.40
230 - 120 - 015 - 000	FOREBAY FARMS LLC	371 SULLIVAN DR	A	Undeveloped		0.06	\$573.20	\$394.16
230 - 120 - 016 - 000	FOREBAY FARMS LLC	363 SULLIVAN DR	A	Undeveloped		0.06	\$522.90	\$359.58
230 - 120 - 017 - 000	FOREBAY FARMS LLC	351 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 018 - 000	FOREBAY FARMS LLC	345 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 019 - 000	FOREBAY FARMS LLC	339 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 020 - 000	FOREBAY FARMS LLC	327 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 021 - 000	FOREBAY FARMS LLC	313 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 022 - 000	FOREBAY FARMS LLC	307 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 023 - 000	FOREBAY FARMS LLC	314 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 024 - 000	FOREBAY FARMS LLC	342 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 025 - 000	FOREBAY FARMS LLC	360 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 026 - 000	FOREBAY FARMS LLC	374 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 027 - 000	FOREBAY FARMS LLC	380 SULLIVAN DR	A	Undeveloped		0.08	\$759.74	\$522.44
230 - 120 - 028 - 000			A	Exempt			\$0.00	\$0.00
230 - 120 - 029 - 000	FOREBAY FARMS LLC	389 KORBEL AVE	A	Undeveloped		0.08	\$713.12	\$490.38
230 - 120 - 030 - 000	FOREBAY FARMS LLC	377 KORBEL AVE	A	Undeveloped		0.08	\$716.54	\$492.74
230 - 120 - 031 - 000	FOREBAY FARMS LLC	365 KORBEL AVE	A	Undeveloped		0.06	\$565.68	\$389.00
230 - 120 - 032 - 000	FOREBAY FARMS LLC	357 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 033 - 000	FOREBAY FARMS LLC	335 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 034 - 000	FOREBAY FARMS LLC	321 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 035 - 000	FOREBAY FARMS LLC	307 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$351.74
230 - 120 - 036 - 000	FOREBAY FARMS LLC	389 SHAFER AVE	A	Undeveloped		0.08	\$784.68	\$539.60
230 - 120 - 037 - 000	FOREBAY FARMS LLC	4266 KORBEL AVE	A	Undeveloped		0.13	\$1,216.46	\$836.50

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 120 - 038 - 000	FOREBAY FARMS LLC	4260 KORBEL AVE	A	Undeveloped		0.12	\$1,128.78	\$776.20
230 - 130 - 001 - 000	FOREBAY FARMS LLC	340 KORBEL AVE	A	Undeveloped		0.06	\$549.78	\$378.06
230 - 130 - 002 - 000	FOREBAY FARMS LLC	4229 PECOTA CT	A	Undeveloped		0.09	\$852.60	\$586.30
230 - 130 - 003 - 000	FOREBAY FARMS LLC	4223 PECOTA CT	A	Undeveloped		0.09	\$854.52	\$587.62
230 - 130 - 004 - 000	FOREBAY FARMS LLC	4215 PECOTA CT	A	Undeveloped		0.11	\$1,047.74	\$720.48
230 - 130 - 005 - 000	FOREBAY FARMS LLC	4207 PECOTA CT	A	Undeveloped		0.15	\$1,391.40	\$956.82
230 - 130 - 006 - 000	FOREBAY FARMS LLC	4204 PECOTA CT	A	Undeveloped		0.11	\$1,007.98	\$693.14
230 - 130 - 007 - 000	FOREBAY FARMS LLC	4210 PECOTA CT	A	Undeveloped		0.09	\$849.80	\$584.38
230 - 130 - 008 - 000	FOREBAY FARMS LLC	4218 PECOTA CT	A	Undeveloped		0.09	\$860.34	\$591.62
230 - 130 - 009 - 000	FOREBAY FARMS LLC	4222 PECOTA CT	A	Undeveloped		0.06	\$518.82	\$356.78
230 - 130 - 010 - 000	FOREBAY FARMS LLC	4230 PECOTA CT	A	Undeveloped		0.09	\$827.02	\$568.70
230 - 140 - 001 - 000	FOREBAY FARMS LLC	670 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 002 - 000	FOREBAY FARMS LLC	658 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 003 - 000	FOREBAY FARMS LLC	654 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 004 - 000	FOREBAY FARMS LLC	648 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 005 - 000	FOREBAY FARMS LLC	638 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 006 - 000	FOREBAY FARMS LLC	632 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 007 - 000	FOREBAY FARMS LLC	620 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 008 - 000	FOREBAY FARMS LLC	614 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 009 - 000	FOREBAY FARMS LLC	610 PHELPS DR	B	Undeveloped		0.13	\$927.58	\$637.86
230 - 140 - 010 - 000	FOREBAY FARMS LLC	4289 LASALLE DR	B	Undeveloped		0.15	\$1,086.04	\$746.82
230 - 140 - 011 - 000	FOREBAY FARMS LLC	4287 LASALLE DR	B	Undeveloped		0.10	\$749.80	\$515.60
230 - 140 - 012 - 000	FOREBAY FARMS LLC	4283 LASALLE DR	B	Undeveloped		0.13	\$924.92	\$636.02
230 - 140 - 013 - 000	FOREBAY FARMS LLC	4281 LASALLE DR	B	Undeveloped		0.16	\$1,156.68	\$795.40
230 - 140 - 014 - 000	FOREBAY FARMS LLC	607 PEGASUS DR	B	Undeveloped		0.13	\$925.24	\$636.26
230 - 140 - 015 - 000	FOREBAY FARMS LLC	615 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 016 - 000	FOREBAY FARMS LLC	629 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 017 - 000	FOREBAY FARMS LLC	635 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 018 - 000	FOREBAY FARMS LLC	641 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 019 - 000	FOREBAY FARMS LLC	653 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 020 - 000	FOREBAY FARMS LLC	659 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 021 - 000	FOREBAY FARMS LLC	661 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 140 - 022 - 000	FOREBAY FARMS LLC	4286 LASALLE DR	B	Undeveloped		0.15	\$1,104.36	\$759.42
230 - 140 - 023 - 000	FOREBAY FARMS LLC		B	Undeveloped		0.12	\$899.76	\$618.72
230 - 140 - 024 - 000	FOREBAY FARMS LLC	4282 LASALLE DR	B	Undeveloped		0.12	\$899.76	\$618.72
230 - 140 - 025 - 000	FOREBAY FARMS LLC	4278 LASALLE DR	B	Undeveloped		0.12	\$899.76	\$618.72
230 - 140 - 026 - 000	FOREBAY FARMS LLC	4276 LASALLE DR	B	Undeveloped		0.12	\$899.76	\$618.72
230 - 140 - 027 - 000	FOREBAY FARMS LLC	4272 LASALLE DR	B	Undeveloped		0.13	\$971.06	\$667.76
230 - 150 - 001 - 000	FOREBAY FARMS LLC	670 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 002 - 000	FOREBAY FARMS LLC	662 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 003 - 000	FOREBAY FARMS LLC	656 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 004 - 000	FOREBAY FARMS LLC	644 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 005 - 000	FOREBAY FARMS LLC	638 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 006 - 000	FOREBAY FARMS LLC	614 PEGASUS DR	B	Undeveloped		0.26	\$1,917.14	\$1,318.34
230 - 150 - 007 - 000	FOREBAY FARMS LLC	4279 LASALLE DR	B	Undeveloped		0.18	\$1,272.14	\$874.80

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 150 - 008 - 000	FOREBAY FARMS LLC	4277 LASALLE DR	B	Undeveloped		0.13	\$948.40	\$652.18
230 - 150 - 009 - 000	FOREBAY FARMS LLC	4275 LASALLE DR	B	Undeveloped		0.13	\$936.90	\$644.28
230 - 150 - 010 - 000	FOREBAY FARMS LLC	4271 LASALLE DR	B	Undeveloped		0.13	\$935.90	\$643.58
230 - 150 - 011 - 000	FOREBAY FARMS LLC	4269 LASALLE DR	B	Undeveloped		0.13	\$909.24	\$625.26
230 - 150 - 012 - 000	FOREBAY FARMS LLC	4265 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 013 - 000	FOREBAY FARMS LLC	4261 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 014 - 000	FOREBAY FARMS LLC	4259 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 015 - 000	FOREBAY FARMS LLC	4255 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 150 - 016 - 000	FOREBAY FARMS LLC	4251 LASALLE DR	B	Undeveloped		0.14	\$1,041.54	\$716.22
230 - 150 - 017 - 000	FOREBAY FARMS LLC	4246 LASALLE DR	B	Undeveloped		0.11	\$827.28	\$568.88
230 - 150 - 018 - 000	FOREBAY FARMS LLC	4248 LASALLE DR	B	Undeveloped		0.12	\$902.92	\$620.90
230 - 150 - 019 - 000	FOREBAY FARMS LLC	4250 LASALLE DR	B	Undeveloped		0.13	\$947.40	\$651.50
230 - 150 - 020 - 000	FOREBAY FARMS LLC	4254 LASALLE DR	B	Undeveloped		0.14	\$1,004.88	\$691.02
230 - 150 - 021 - 000	FOREBAY FARMS LLC	4256 LASALLE DR	B	Undeveloped		0.16	\$1,144.86	\$787.26
230 - 150 - 022 - 000	FOREBAY FARMS LLC	4258 LASALLE DR	B	Undeveloped		0.18	\$1,323.80	\$910.32
230 - 150 - 023 - 000	FOREBAY FARMS LLC	4260 LASALLE DR	B	Undeveloped		0.20	\$1,425.10	\$979.98
230 - 150 - 024 - 000	FOREBAY FARMS LLC	4264 LASALLE DR	B	Undeveloped		0.20	\$1,440.44	\$990.52
230 - 150 - 025 - 000	FOREBAY FARMS LLC	4266 LASALLE DR	B	Undeveloped		0.17	\$1,220.00	\$838.94
230 - 150 - 026 - 000	FOREBAY FARMS LLC	4268 LASALLE DR	B	Undeveloped		0.14	\$1,032.72	\$710.16
230 - 160 - 001 - 000	FOREBAY FARMS LLC	692 PHELPS DR	B	Undeveloped		0.13	\$962.24	\$661.68
230 - 160 - 002 - 000	FOREBAY FARMS LLC	686 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 003 - 000	FOREBAY FARMS LLC	680 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 004 - 000	FOREBAY FARMS LLC	674 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 005 - 000	FOREBAY FARMS LLC	673 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 006 - 000	FOREBAY FARMS LLC	679 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 007 - 000	FOREBAY FARMS LLC	685 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 008 - 000	FOREBAY FARMS LLC	691 PEGASUS DR	B	Undeveloped		0.16	\$1,142.36	\$785.54
230 - 160 - 009 - 000	FOREBAY FARMS LLC	676 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 160 - 010 - 000	FOREBAY FARMS LLC	680 PEGASUS DR	B	Undeveloped		0.16	\$1,151.02	\$791.50
230 - 160 - 011 - 000	FOREBAY FARMS LLC	4274 THERESA LN	B	Undeveloped		0.15	\$1,110.20	\$763.44
230 - 160 - 012 - 000	FOREBAY FARMS LLC	4268 THERESA LN	B	Undeveloped		0.11	\$823.60	\$566.36
230 - 160 - 013 - 000	FOREBAY FARMS LLC	4262 THERESA LN	B	Undeveloped		0.11	\$823.60	\$566.36
230 - 170 - 001 - 000	FOREBAY FARMS LLC	4256 THERESA LN	B	Undeveloped		0.11	\$823.60	\$566.36
230 - 170 - 002 - 000	FOREBAY FARMS LLC	4254 THERESA LN	B	Undeveloped		0.11	\$823.60	\$566.36
230 - 170 - 003 - 000	FOREBAY FARMS LLC	4250 THERESA LN	B	Undeveloped		0.11	\$823.60	\$566.36
230 - 170 - 004 - 000	FOREBAY FARMS LLC	4246 THERESA LN	B	Undeveloped		0.11	\$796.12	\$547.46
230 - 170 - 005 - 000	STURGEON JENNIFER K	4242 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 006 - 000	BUCCOLA KEVIN	4238 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 007 - 000	GILKEY KATEEMA	4234 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 008 - 000	KHAN SHAKIR A	4230 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 009 - 000	MILLER JAY & JEAN M	4226 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 010 - 000	MORENO JULIAN A & ROJAS GRACIELA	4224 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 011 - 000	SUPINGER SPENCER A & KATE E	4220 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 012 - 000	BARRAMEDA JOSE	4215 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 013 - 000	ADAMSON SHANNON	4217 LASALLE DR	B	Single Family	1		\$771.00	\$771.00

**City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2015-16 Special Tax Levy
230 - 170 - 014 - 000	TANG AUGSTINE P & MING S	4221 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 015 - 000	TORRES ELOISE H	4223 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 016 - 000	FOREBAY FARMS LLC	4227 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 170 - 017 - 000	FOREBAY FARMS LLC	4229 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$541.38
230 - 170 - 018 - 000	FOREBAY FARMS LLC	4231 LASALLE DR	B	Undeveloped		0.12	\$860.10	\$591.46
230 - 170 - 019 - 000	FOREBAY FARMS LLC	4235 LASALLE DR	B	Undeveloped		0.11	\$833.44	\$573.12
230 - 170 - 020 - 000	FOREBAY FARMS LLC	4237 LASALLE DR	B	Undeveloped		0.12	\$849.60	\$584.24
230 - 170 - 021 - 000	FOREBAY FARMS LLC	4241 LASALLE DR	B	Undeveloped		0.14	\$1,005.56	\$691.48
230 - 170 - 022 - 000	FOREBAY FARMS LLC	4245 LASALLE DR	B	Undeveloped		0.19	\$1,351.46	\$929.34
230 - 170 - 023 - 000	FOREBAY FARMS LLC	4249 LASALLE DR	B	Undeveloped		0.16	\$1,139.68	\$783.72
Total Fiscal Year 2015-16 Special Tax Levy					204	64.30		\$511,574.76

Goodwin Consulting Group, Inc.

APPENDIX D

Rate and Method of Apportionment of Special Tax

EXHIBIT A-1

IMPROVEMENT AREA 1 OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West) [herein "CFD No. 2005-1"] shall be levied and collected according to the tax liability determined by the City Council, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2005-1, 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.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map or other parcel map recorded with the County.

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

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of Improvement Area 1 of the CFD including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the CFD or the City, or designee thereof, or both); the costs of collecting the Special Taxes (whether by the County, the CFD or the City, or otherwise); the costs of remitting the Special Taxes to the trustee; the costs of the trustee (including legal counsel) in the discharge of the duties required of it under the indenture; the costs to the City, the CFD, or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, the CFD, or any designee thereof of providing continuing disclosure; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, the CFD, or any designee thereof related to any appeal of the levy or application of the Special Tax; the costs associated with the release of funds from an escrow account, if any. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD for any other administrative purposes of Improvement Area 1 of the CFD, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

“Administrator” means the person or firm designated by the CFD or the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

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

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

“Assigned Special Tax” means the Special Tax identified for each type of property in Section C.1 below.

“Authorized Facilities” means those facilities that are authorized to be funded by Improvement Area 1.

“Backup Special Tax” means the Special Tax identified for each type of property in Section C.2 below.

“Bonds” means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by the CFD or the City for Improvement Area 1 under the Act.

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

“Capitalized Interest” means funds in a capitalized interest account available to pay interest on Bonds issued for Improvement Area 1.

“CFD” or **“CFD No. 2005-1”** means the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

“City” means the City of Merced.

“City Council” means the City Council of the City of Merced, acting as the legislative body of CFD No. 2005-1.

“County” means the County of Merced.

“Designated Buildable Lot” means a Buildable Lot for which a building permit has not been issued by the City.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit for new construction was issued on or prior to May 1 of the preceding Fiscal Year.

“Excess Multifamily Residential Property” means the acres of Multifamily Residential Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a

Special Tax must be levied on Excess Multifamily Residential Property pursuant to Step 4 in Section D below, Excess Multifamily Residential Property shall be those Assessor's Parcel(s) that most recently became Multifamily Residential Property based on the dates on which final maps recorded creating such Multifamily Residential Property.

“Excess Public Property” means the acres of Public Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a Special Tax must be levied on Excess Public Property pursuant to Step 5 in Section D below, Excess Public Property shall be those Assessor's Parcel(s) that most recently became Public Property based on the dates on which final maps recorded creating such Public Property.

“Expected Residential Lot Count” means, for Improvement Area 1, 227 Buildable Lots of Single Family Residential Property in Tax Zone A, 245 Buildable Lots of Single Family Residential Property in Tax Zone B, and 239 Buildable Lots of Single Family Residential Property in Tax Zone C or, as determined by the Administrator, the number of Buildable Lots of Single Family Residential Property based on the most recently recorded Final Map or modified Final Map for each Tax Zone within Improvement Area 1.

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*) that creates Buildable Lots.

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

“Improvement Area 1” means Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

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

“Multifamily Residential Property” means, in any Fiscal Year, all Parcels of Developed Property that consist of a building or buildings comprised of attached Residential Units available for rent by the general public, not for sale to an end user, and under common management.

“Other Property” means, in any Fiscal Year, all Parcels of Developed Property within the boundaries of Improvement Area 1 that are not Single Family Residential Property or Multifamily Residential Property.

“Proportionately” means, for Developed Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property.

“Public Property” means any Assessor's Parcels in Improvement Area 1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of right-of-way or other public

use has been granted to the United States of America, the State of California, the County, the City, or other local governments or public agencies.

“Residential Unit” means an individual single-family detached, half-plex, duplex, triplex, fourplex, townhome, condominium, or apartment unit.

“Single Family Residential Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of one or more Residential Units that are offered as for-sale units.

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

“Special Tax Requirement” means, in the following order of priority, the amount necessary in any Fiscal Year to: (i) pay all Administrative Expenses except those associated with City staff time; (ii) pay principal and interest on Bonds which is due in the calendar year that begins in such Fiscal Year; (iii) create and/or replenish reserve funds for the Bonds; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes within Improvement Area 1, are expected to occur in the Fiscal Year in which the tax will be collected; (v) pay Administrative Expenses associated with City staff time; and (vi) pay the costs of Authorized Facilities except that any such amount shall not result in a Special Tax being levied on Undeveloped Property pursuant to Step 2 in Section D below. The amounts referred to in clauses (ii) and (iii) 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 Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds from the collection of penalties associated with delinquent Special Taxes within Improvement Area 1; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of Improvement Area 1 which are not exempt from the Special Tax pursuant to law or Section F below.

“Tax Zone” means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Attachment 1 identifies the three Tax Zones in CFD No. 2005-1.

“Tax Zone A” means the geographic area that is identified as Village 2 and Village 3 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone A.

“Tax Zone B” means the geographic area that is identified as Village 4 and Village 5 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone B.

“**Tax Zone C**” means the geographic area that is identified as Village 1 and Village 10 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone C.

“**Undeveloped Property**” means, in any Fiscal Year, all Parcels of Taxable Property within Improvement Area 1 that are not Developed Property.

B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for Taxable Property within Improvement Area 1. The Administrator shall then (i) identify the Tax Zone within which each Parcel of Taxable Property is located, (ii) categorize each Parcel of Taxable Property as Developed Property or Undeveloped Property, (iii) categorize Developed Property as Single Family Residential Property or Other Property, and (iv) determine the Special Tax Requirement.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in Improvement Area 1 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the master Assessor’s Parcel that was subdivided by recordation of the Parcel Map.

C. MAXIMUM SPECIAL TAXES

The Maximum Special Tax for each Parcel of Developed Property in Improvement Area 1 shall be the greater of (i) the Assigned Special Tax identified in Section C.1 below or (ii) the Backup Special Tax determined pursuant to Section C.2 below.

1. Assigned Special Tax for Developed Property

The following Assigned Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

TABLE 1		
Developed Property Assigned Special Taxes		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$651 per Residential Unit
B	Single Family Residential Property	\$771 per Residential Unit
C	Single Family Residential Property	\$891 per Residential Unit
N/A	Other Property	\$5,220 per Acre

2. *Backup Special Tax for Developed Property*

The following Backup Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

TABLE 2		
Developed Property Backup Special Taxes		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$648 per Residential Unit
	Other Property	\$9,362 per Acre
B	Single Family Residential Property	\$907 per Residential Unit
	Other Property	\$7,258 per Acre
C	Single Family Residential Property	\$1,048 per Residential Unit
	Other Property	\$6,911 per Acre

However, if the Expected Residential Lot Count does not equal 227 for Tax Zone A, 245 for Tax Zone B, or 239 for Tax Zone C, and the City has not issued Bonds, then the Backup Special Tax for Designated Buildable Lots of Single Family Residential Property shall be calculated according to the following formula:

$$\begin{aligned}
 \text{Backup Special Tax} &= (\$9,362 \text{ for Tax Zone A, } \$7,258 \text{ for Tax Zone B, or } \$6,911 \text{ for Tax Zone C} \\
 &\quad \times \text{ Acreage of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone} \\
 &\quad \div \text{ number of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone)
 \end{aligned}$$

If the Expected Residential Lot Count does not equal 711, and the City has issued Bonds, then the following steps shall be applied:

- Step 1:** The Administrator shall calculate the Maximum Special Tax revenue projected to be available when Bonds were issued;
- Step 2:** The Administrator shall calculate the Maximum Special Tax revenue that could be collected from property in Improvement Area 1 if a change in the Expected Residential Lot Count is approved;
- Step 3:** If the amount determined in Step 2 is more than that calculated in Step 1, the change in the Expected Residential Lot Count may be approved without further action. If the revenue calculated in Step 2 is less than that calculated in Step 1, one of the following must occur:
- (a) The change in the Expected Residential Lot Count is not submitted for approval or, if submitted, is not approved by the City;
 - (b) The Council, prior to approval of the change in the Expected Residential Lot Count, completes proceedings under the Act to increase the Maximum Special Tax, on Assessor's Parcels owned by the landowners requesting same, to an amount sufficient to maintain the total Maximum Special Tax revenue that could be generated within Improvement Area 1 before the change in the Expected Residential Lot Count was approved; or
 - (c) Before approval of the change in the Expected Residential Lot Count, the landowner requesting the change prepays to the City an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section G below to prepay the Special Tax. Any such prepayment shall be used by the City to call Bonds.

The Backup Special Tax for a Parcel shall not change once a Parcel is classified as Developed Property.

3. Undeveloped Property

The Maximum Special Tax for Parcels of Undeveloped Property is \$9,362 per Acre for Tax Zone A, \$7,258 per Acre for Tax Zone B, and \$6,911 per Acre for Tax Zone C.

D. METHOD OF LEVY OF THE SPECIAL TAX

Commencing with Fiscal Year 2006-07 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year. The Special Tax shall then be levied according to the following steps:

- Step 1:** The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Assigned Special Tax for such Fiscal Year determined pursuant to Section C.1 until the amount levied on Developed Property is equal to the Special Tax Requirement prior to applying any Capitalized Interest that is available in the CFD accounts;
- Step 2:** If additional revenue is needed to satisfy the Special Tax Requirement after Step 1 and after applying Capitalized Interest to reduce the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for such Undeveloped Property determined pursuant to Section C.3;
- Step 3:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the Special Tax levied on each Parcel of Developed Property whose Maximum Special Tax is derived by application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax to the Maximum Special Tax for each Parcel;
- Step 4:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first three steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Multifamily Residential Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year;
- Step 5:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first four steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Public Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year.

E. MANNER OF COLLECTION OF THE SPECIAL TAXES

The Special Taxes for CFD No. 2005-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section G below and provided further that the City may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and Authorized Facilities have been completed. However, in no event shall Special Taxes be levied after Fiscal Year 2041-42. Under no circumstances may the Special Tax on one Parcel be increased by more than ten percent (10%) as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels.

F. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on up to 22.49 Acres of Public Property and Multifamily Residential Property combined within Tax Zone A, 70.27 Acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and 29.03 Acres of Public Property and Multifamily Residential Property combined within Tax Zone C of Improvement Area 1. A Special Tax may be levied on Excess Multifamily Residential Property pursuant to Step 4 of Section D and on Excess Public Property pursuant to Step 5 of Section D; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid pursuant to Section G below. No Special Tax shall be levied in any Fiscal Year on Parcels that have fully prepaid the Special Tax obligation pursuant to the formula set forth in Section G.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

“Construction Fund” means an account specifically identified in the Indenture to hold funds which are available to acquire or construct Authorized Facilities.

“Future Facilities Cost” means the Public Facilities Requirement (as defined below) minus public facility costs funded by Previously Issued Bonds (as defined below), interest earnings on the construction fund actually earned prior to the date of prepayment, Special Taxes, developer equity, and/or any other source of funding.

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

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

“Previously Issued Bonds” means all Bonds that have been issued for Improvement Area 1 prior to the date of prepayment.

“Public Facilities Requirement” means either \$5,790,000 in 2005 dollars, which shall increase on January 1, 2006, and on each January 1 thereafter, by the percentage increase, if any, in the construction cost index for the San Francisco region for the prior twelve (12) month period as published in the *Engineering New Record* or other comparable source if the *Engineering News Record* is discontinued or otherwise not available, or such other

number as shall be determined by the Administrator to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of Improvement Area 1.

1. Full Prepayment of Special Tax Obligation

The Special Tax obligation applicable to an Assessor's Parcel in Improvement Area 1 may be prepaid and the obligation of the Assessor's Parcel to pay the 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 Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

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

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

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

- Step 1.** Determine the greater of (i) the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the City, or (ii) the Maximum Special Tax that could be collected from the Parcel at buildout based on anticipated land uses at the time the prepayment is calculated.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor's Parcel by the lesser of (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year from property in Improvement Area 1, or (ii) the Maximum Special Tax revenues that could be generated at buildout of property in Improvement Area 1 based on anticipated land uses at the time the prepayment is calculated.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "***Bond Redemption Amount***").
- Step 4.** Compute the current Future Facilities Costs.

- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (the “*Future Facilities Amount*”).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the “*Redemption Premium*”).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds
- Step 8.** Compute the amount of interest the City reasonably expects to derive from the reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9.** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (the “*Defeasance Requirement*”).
- Step 10.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “*Administrative Fees and Expenses*”).
- Step 11.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, a reserve fund credit shall be calculated as a reduction, if any, in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the “*Reserve Fund Credit*”).
- Step 12.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “*Prepayment Amount*”).
- Step 13.** The amounts computed pursuant to Steps 3, 6, and 9, less the amount computed pursuant to Step 11, shall be deposited in the appropriate fund established under the Indenture and used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited in the Construction Fund, and the amount determined in Step 10 shall be deposited in the fund established to pay Administrative Expenses.

With respect to any Parcel that prepays its Special Tax obligation, the Administrator shall cause a notice to be recorded in compliance with the Act to release the Special Tax lien on such Parcel, and the obligation of such Parcel to pay the Special Tax shall cease.

2. Partial Prepayment of Special Tax Obligation

A partial prepayment of the Special Tax obligation shall be allowed after a Final Map has been recorded for a portion of property within Improvement Area 1 but prior to any Parcel within Improvement Area 1 becoming Developed Property. If a partial prepayment is made, it must apply to all Parcels within Improvement Area 1. The property owner requesting to make a partial prepayment shall provide the City with written notice of his/her intent to partially prepay the Special Tax obligation and shall identify the percentage of such obligation that is intended to be prepaid. Within 30 days of receipt of such written notice, the City shall notify such owner of the partial prepayment amount, which must be received not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

To calculate the sum of the partial prepayment amounts for all Parcels in Improvement Area 1, the Administrator shall apply Steps 3 through 13 from Section G.1 above, using the percentage of the Special Tax obligation that is intended to be prepaid as the quotient for purposes of Step 3 and Step 5. Once the sum of the partial prepayments for all Parcels in Improvement Area 1 has been received by the City, all of the Assigned Special Taxes and Backup Special Taxes in Section C shall be reduced by the same percentage by which the Special Tax obligation was reduced. The Administrator shall record an amended Notice of Special Tax lien against all Parcels within Improvement Area 1 identifying the reduced Maximum Special Tax rates that resulted from the partial prepayment.

H. INTERPRETATION OF SPECIAL TAX FORMULA

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

I. APPEALS

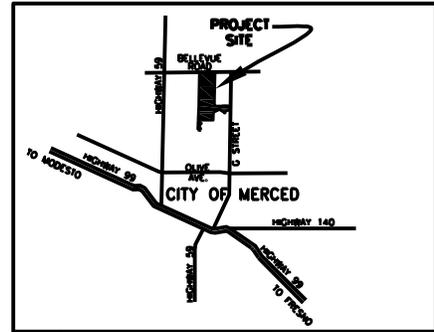
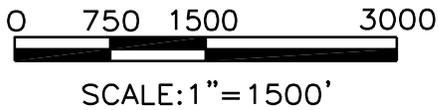
Appeals of any claim of incorrect computation of Special Tax or application of this Rate and Method may be made by the owner of an Assessor's Parcel or such owner's duly-authorized representative by filing a written notice of appeal with the Administrator not later than thirty (30) days after having paid the disputed Special Tax. The Administrator shall promptly review the appeal and, if necessary, meet with the property owner (or representative), consider written and oral evidence regarding the amount of the Special Tax, and decide the appeal. If the property owner disagrees with the Administrator's decision, the owner may then file a written appeal with the City Council, whose decision shall be final. If the decision of the Administrator or the City Council requires the Special Tax to be modified or changed in favor of the property owner, no

cash refund shall be made for prior years' Special Tax levies, but an adjustment shall be made to the next Special Tax levy(ies) as appropriate. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

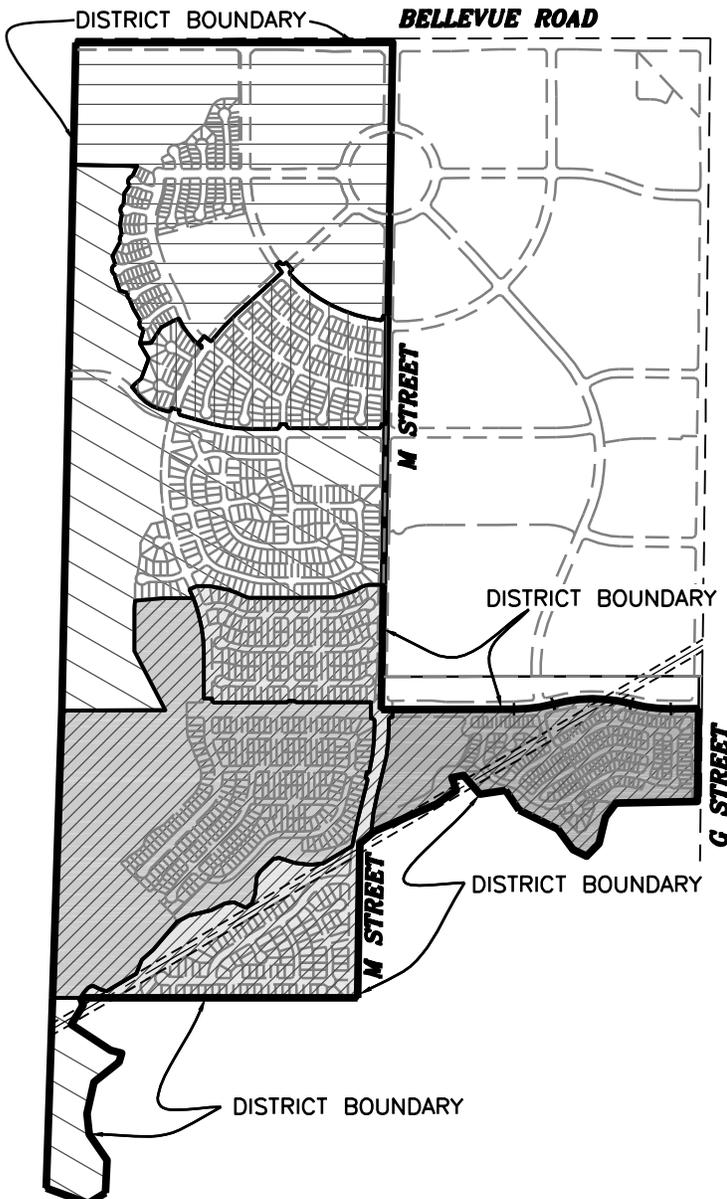
ATTACHMENT 1

IMPROVEMENT AREAS 1 AND 2 OF THE
CITY OF MERCED
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)

IDENTIFICATION OF TAX ZONES



VICINITY MAP



ASSESSOR PARCEL NUMBERS

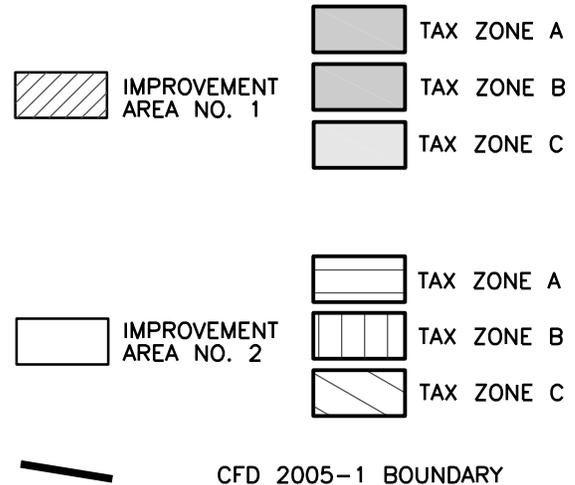
IMPROVEMENT AREA NO. 1

A PORTION OF APN 224-010-006, 224-010-004, ALL OF 224-010-005, 224-010-003, AND A PORTION OF 060-041-012

IMPROVEMENT AREA NO. 2

ALL OF APN 060-041-002, A PORTION OF APN 060-041-012, 224-010-006, 224-010-004 AND A PORTION OF APN 224-010-001

LEGEND



WOOD RODGERS
ENGINEERING • MAPPING • PLANNING • SURVEYING

1012 11th St., Suite 300 Tel 209.549.7060
Modesto, CA 95354 Fax 209.549.7064

APPENDIX E

Resolution No. 2010-67

CITY OF MERCED

"Gateway to Yosemite"



CITY CLERK'S CERTIFICATE

I, JOHN M. BRAMBLE, City Clerk of the City of Merced, California, do hereby certify that the attached document, entitled:

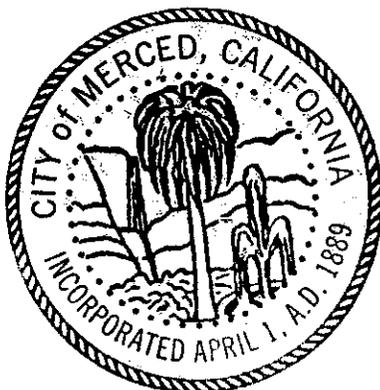
RESOLUTION 2010-67

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MERCED, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) AMENDING RESOLUTION NO. 2005-133 TO CLARIFY AND INTERPRET THE RATE AND METHOD OF APPORTIONMENT RELATING TO SAID COMMUNITY FACILITIES DISTRICT

is a true and correct copy of the original on file in the Office of the Merced City Clerk, Merced, California.

DATED: August 17, 2010

JOHN M. BRAMBLE, CITY CLERK



BY: 
JAMIE FANCONI
Deputy City Clerk

RESOLUTION NO. 2010- 67

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF MERCED, CALIFORNIA, ACTING
AS THE LEGISLATIVE BODY OF COMMUNITY
FACILITIES DISTRICT NO. 2005-1 (BELLEVUE
RANCH WEST) AMENDING RESOLUTION NO.
2005-133 TO CLARIFY AND INTERPRET THE
RATE AND METHOD OF APPORTIONMENT
RELATING TO SAID COMMUNITY FACILITIES
DISTRICT**

WHEREAS, Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), the City Council (the "City Council") of the City of Merced ("the City"), by the adoption of Resolution No. 2005-133 (the "Resolution of Formation"), formed Community Facilities District No. 2005-1 (Bellevue Ranch West) of the City of Merced, County of Merced, State of California (the "District"), for the purposes of financing the design, construction, and acquisition of certain public facilities for Improvement Area No. 1 and Improvement Area No. 2 of the District (the "Improvement Areas"); and,

WHEREAS, Pursuant to Section 53326 and 53350 of the Act, a special election was held on December 5, 2005 in which the eligible electors of each Improvement Area approved by more than two-thirds vote the proposition of levying a special tax on taxable property within the Improvement Area and the incurrence of bonded indebtedness for the financing of the authorized public facilities for such Improvement Area; and,

WHEREAS, On July 17, 2006, the District adopted Ordinance No. 2248 approving the levy of special tax for the Improvement Area No. 1 of the District in accordance with a rate and method of apportionment of special tax for such Improvement Area No. 1 as set forth in Exhibit A to the Resolution of Formation (the "Rate and Method of Apportionment"); and,

WHEREAS, On July 27, 2006, the District issued \$7,140,000 aggregate principal amount of its 2006 Special Tax Bonds (Improvement Area No. 1) ("the Bonds") secured by special taxes levied pursuant to the Rate and Method of Apportionment for Improvement Area No. 1; and,

WHEREAS, The original intent of all parties to the transaction was that the levy of special taxes for Improvement Area No. 1 include taxable property that consists only of buildable, final mapped parcels, being 711 residential parcels and 1 commercial parcel, as described in the final Official Statement dated July 12, 2006, relating to the Bonds; and,

WHEREAS, Pursuant to Section H of the Rate and Method of Apportionment, the City acting on behalf of the District may correct ambiguities and in its discretion, interpret the application of any section of the Rate and Method of Apportionment and now desires to amend the Rate and Method of Apportionment as set forth in Exhibit A-1 to the Resolution of Formation to clarify the original intent of taxable property.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF MERCED, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, AS FOLLOWS:

SECTION 1. The above recitals are all true and correct.

SECTION 2. The City acting on behalf of the District hereby determines to clarify the Rate and Method of Apportionment and application and scope of the special tax and taxable property as originally intended and Exhibit A-1 to the Resolution of Formation is hereby amended by inserting clarifying language to the definition of "Assessor's Parcel" or "Parcel" within the Rate and Method of Apportionment. The definition of "Assessor's Parcel" or "Parcel" within Exhibit A-1 to the Resolution of Formation is hereby amended to read as follows:

"Assessor's Parcel' or 'Parcel' means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number *that is a Buildable Lot.*"

SECTION 3. Except as provided herein, Resolution of Formation shall remain in full force and effect. The Rate and Method of Apportionment, as amended herein, shall constitute the rate and method of apportionment of special taxes within the Improvement Area No. 1 of the District as authorized and levied pursuant to Ordinance No. 2248 until such special tax may be modified or amended from time to time pursuant to its terms and/or the provisions of the Act.

SECTION 4. The City Clerk is directed to file or cause to be filed with the Recorder of the County of Merced an amendment to the Notice of Special Tax

Lien relating to the District to reflect the Rate and Method of Apportionment as clarified and amended.

SECTION 5. This resolution shall become effective upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Merced at a regular meeting held on the 2nd day of August 2010, by the following vote:

AYES: Council Members: CARLISLE, PEDROZO, RAWLING, BLAKE, LOR, SPRIGGS

NOES: Council Members: NONE

ABSENT: Council Members: GABRIAULT-ACOSTA

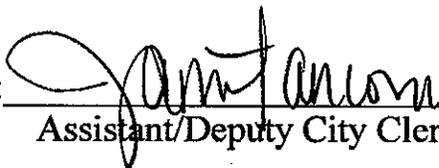
ABSTAIN: Council Members: NONE

APPROVED:



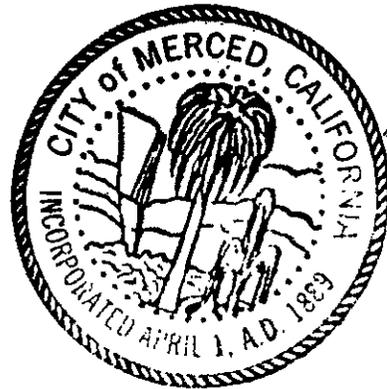
Mayor

ATTEST:
JOHN M. BRAMBLE, CITY CLERK

BY: 

Assistant/Deputy City Clerk

(SEAL)



APPROVED AS TO FORM:



City Attorney Date

APPENDIX F

*Boundary Map of
Improvement Area No. 1 of
CFD No. 2005-1*

BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA

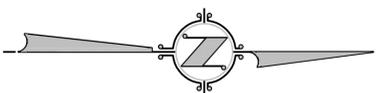
FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF MERCED THIS _____ DAY OF _____ 200__.

CITY CLERK OF THE CITY OF MERCED

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF MERCED AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 200__, BY ITS RESOLUTION NO. _____.

CITY CLERK OF THE CITY OF MERCED

FILED THIS _____ DAY OF _____, 200__, AT THE HOUR OF _____ O'CLOCK, _____ M. IN BOOK _____ OF MAPS OF ASSESSMENTS AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF MERCED, STATE OF CALIFORNIA AND AS INSTRUMENT NO. _____.



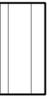
0 300 600 1200
SCALE: 1" = 600'

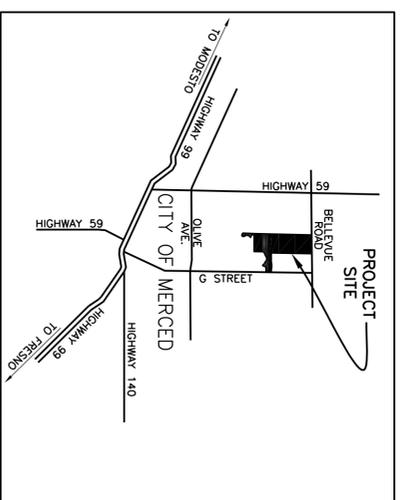
FEE _____
NO. _____
COUNTY RECORDER
OF THE COUNTY OF MERCED
BY: _____
DEPUTY

ASSESSOR PARCEL NUMBERS

IMPROVEMENT AREA NO. 1
A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, ALL OF 224-030-010 AND
060-041-002
IMPROVEMENT AREA NO. 2
A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, AND ALL OF APN 224-010-003
AND 224-010-005

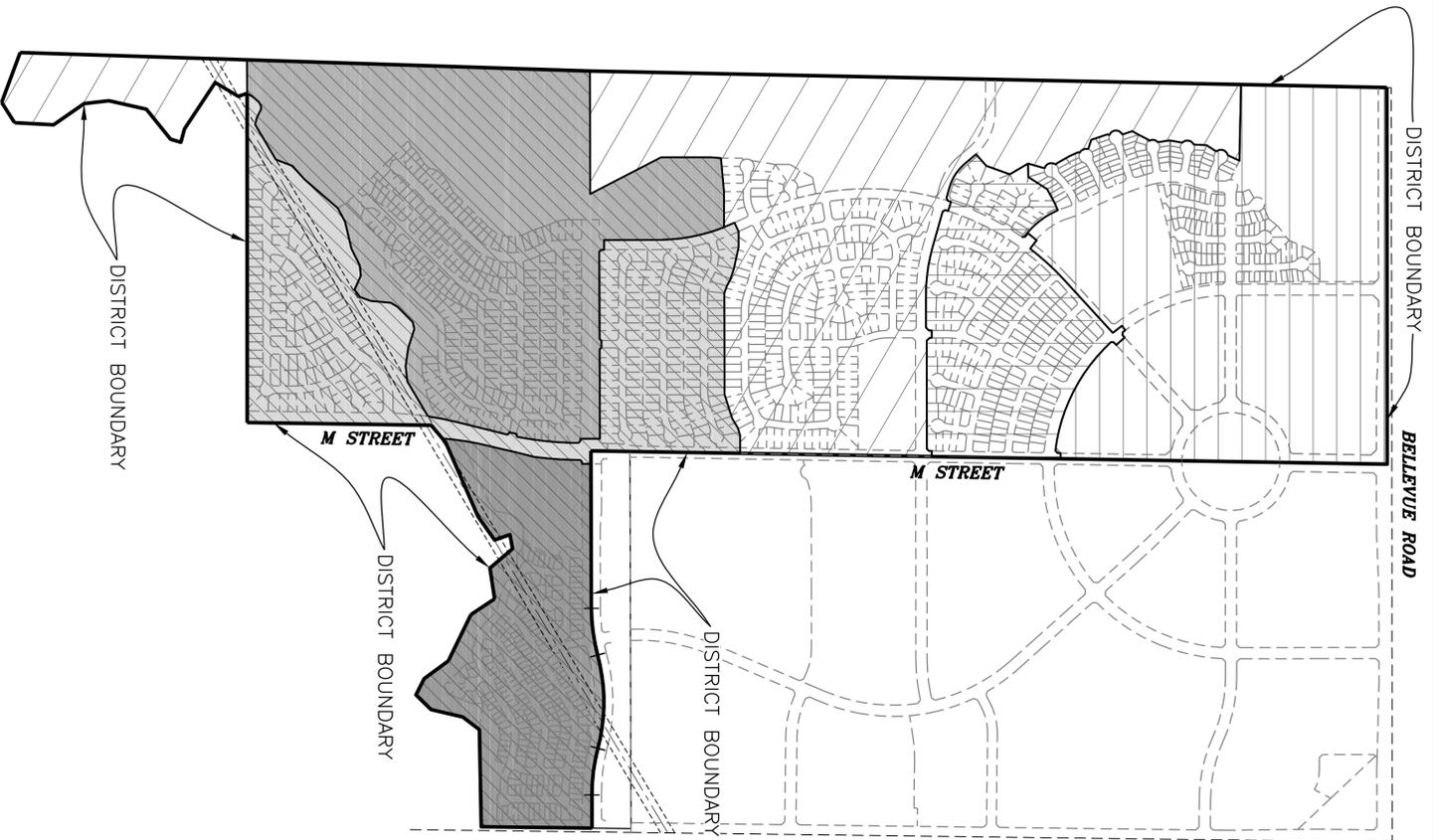
LEGEND

	IMPROVEMENT AREA NO. 1		TAX ZONE A
	IMPROVEMENT AREA NO. 2		TAX ZONE B
	IMPROVEMENT AREA NO. 2		TAX ZONE C
	CFD 2005-1 BOUNDARY		TAX ZONE A
			TAX ZONE B
			TAX ZONE C



VICINITY MAP

WOOD ROGERS
ENGINEERING - PLANNING - SURVEYING
1012 11th St., Suite 300 Tel: 209-549-7080
Modesto, CA 95354 Fax: 209-549-7064
AUGUST 2005 1270001



**BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
OF THE CITY OF MERCED, COUNTY OF MERCED,
STATE OF CALIFORNIA**

IMPROVEMENT AREA NO. 1 - LEGAL DESCRIPTION

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6 AND SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE NORTH LINE OF SECTION 7, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 525.75 FEET;
- NORTH 00°00'00" EAST, 330.17 FEET;
- NORTH 04°48'06" EAST, 64.27 FEET;
- NORTH 84°50'54" EAST, 221.79 FEET;
- NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1498.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 88°15'40" EAST;
- THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 386.63 FEET;
- NORTH 24°36'54" WEST, 16.70 FEET;
- NORTH 65°23'06" EAST, 64.00 FEET;
- NORTH 90°00'00" EAST, 103.65 FEET;
- SOUTH 77°51'23" EAST, 146.24 FEET;
- SOUTH 71°43'03" EAST, 70.33 FEET;
- SOUTH 62°35'59" EAST, 51.90 FEET;
- SOUTH 70°27'12" EAST, 50.26 FEET;
- NORTH 89°49'57" EAST, 669.82 FEET;
- NORTH 72°22'00" EAST, 165.41 FEET;
- NORTH 59°33'36" EAST, 74.22 FEET;
- NORTH 74°11'32" EAST, 50.41 FEET;
- NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS, REMAINDER, SOUTH 00°57'44" WEST, 981.84 FEET TO THE SOUTHEAST CORNER OF SAID DESIGNATED REMAINDER; THENCE ALONG THE SOUTHERLY LINE OF PARCEL 1 OF SAID 95 P.M. 50 THE FOLLOWING COURSES:
- NORTH 89°49'57" EAST, 1040.34 FEET TO A TANGENTIAL CURVE TO THE LEFT WITH A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13", A DISTANCE OF 311.44 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 29°44'26", A DISTANCE OF 622.88 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13", A DISTANCE OF 311.44 FEET;
- THENCE NORTH 89°49'57" EAST, 218.89 FEET TO THE WEST LINE OF THAT PROPERTY DESCRIBED IN THE DEED TO MERCED COUNTY, RECORDED IN BOOK "0" OF DEEDS, PAGE 50 ("0" D 50), MERCED COUNTY RECORDS; THENCE ALONG THE WEST LINE OF SAID "0" D 50 SOUTH 00°44'27" WEST, 729.64 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:
- SOUTH 88°56'42" WEST, 640.55 FEET;
- SOUTH 37°15'12" WEST, 138.31 FEET;
- SOUTH 13°20'12" WEST, 214.51 FEET;
- SOUTH 44°21'42" WEST, 138.88 FEET;
- NORTH 67°18'18" WEST, 119.20 FEET;
- NORTH 36°24'03" WEST, 198.23 FEET;
- NORTH 64°03'33" WEST, 339.93 FEET;
- NORTH 33°40'18" WEST, 187.45 FEET;
- SOUTH 81°15'42" WEST, 204.90 FEET;
- NORTH 40°47'33" WEST, 197.05 FEET;
- SOUTH 79°33'57" WEST, 94.15 FEET;
- SOUTH 19°27'48" EAST, 106.85 FEET;
- SOUTH 54°58'57" WEST, 189.47 FEET;
- SOUTH 66°25'42" WEST, 535.28 FEET;
- SOUTH 49°47'12" WEST, 146.72 FEET;
- SOUTH 00°49'05" WEST, 1211.97 FEET;
- SOUTH 89°58'26" WEST ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 AND ITS PROLONGATION, 2394.85 FEET TO THE WEST LINE OF SAID SECTION 7;
- THENCE NORTH 01°51'53" EAST ALONG THE WEST LINE OF SECTION 7 A DISTANCE OF 2258.54 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION, CONTAINING 212.70 ACRES, MORE OR LESS.

IMPROVEMENT AREA NO. 2 - LEGAL DESCRIPTION

PARCEL ONE
IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

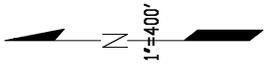
BEGINNING AT THE SOUTHWEST CORNER OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE SOUTH LINE OF SECTION 6, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 523.75 FEET;
 - NORTH 00°00'00" EAST, 330.17 FEET;
 - NORTH 04°48'06" EAST, 64.27 FEET;
 - NORTH 84°50'54" EAST, 221.79 FEET;
 - NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1168.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 88°15'40" EAST;
 - THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 386.63 FEET;
 - NORTH 24°36'54" WEST, 16.70 FEET;
 - NORTH 65°23'06" EAST, 64.00 FEET;
 - NORTH 90°00'00" EAST, 103.65 FEET;
 - SOUTH 77°51'23" EAST, 146.24 FEET;
 - SOUTH 71°43'03" EAST, 70.33 FEET;
 - SOUTH 62°35'59" EAST, 51.90 FEET;
 - SOUTH 70°27'12" EAST, 50.26 FEET;
 - NORTH 89°49'57" EAST, 669.82 FEET;
 - NORTH 72°22'00" EAST, 165.41 FEET;
 - NORTH 59°33'36" EAST, 74.22 FEET;
 - NORTH 74°11'32" EAST, 50.41 FEET;
 - NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS, REMAINDER AND OF PARCEL 3 OF SAID 95 P.M. 50 NORTH 00°57'44" EAST, 4261.64 FEET TO THE NORTHEAST CORNER OF SAID PARCEL 3; THENCE SOUTH 89°56'04" WEST, 2486.30 FEET TO THE NORTHWEST CORNER OF SAID PARCEL 3; THENCE ALONG THE WEST LINE OF SAID PARCEL 3 SOUTH 01°11'36" WEST, 5248.34 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.
- PARCEL TWO
IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
- COMMENCING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE WEST LINE OF SECTION 7 SOUTH 01°51'53" WEST, 2258.54 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING ALONG THE WEST LINE OF SECTION 7 SOUTH 01°51'53" WEST, 1494.01 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:
- THENCE SOUTH 69°38'07" EAST, 351.57 FEET;
 - THENCE NORTH 57°40'53" EAST, 158.55 FEET;
 - THENCE NORTH 02°52'23" EAST, 287.22 FEET;
 - THENCE NORTH 34°46'07" WEST, 244.89 FEET;
 - THENCE NORTH 08°30'07" WEST, 164.86 FEET;
 - THENCE NORTH 12°43'23" EAST, 252.63 FEET;
 - THENCE NORTH 51°17'53" EAST, 253.91 FEET;
 - THENCE NORTH 15°59'53" EAST, 71.47 FEET;
 - THENCE NORTH 56°37'57" WEST, 366.68 FEET;
 - THENCE NORTH 30°52'53" EAST, 177.57 FEET;
 - THENCE NORTH 17°51'21" WEST, 60.46 FEET TO A POINT WHICH BEARS NORTH 89°58'26" EAST FROM THE POINT OF BEGINNING;
 - THENCE SOUTH 89°58'26" WEST, 221.87 FEET TO THE POINT OF BEGINNING.

APPENDIX G

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

-NOTE-
This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



- 20. 122°32'
- 21. S00°10'W 32.33'
- 22. R=41' L=83.37'
- 23. N89°15'20"E 30.02'
- 24. R=133' L=273.18'
- 25. N89°25'47"W 64.27'
- 26.
- 27. S00°10'03"E 18.89'
- 28. S45°10'03"E 18.53'
- 29. N44°49'57"E 13.89'
- 30. N00°10'03"W 21.8'
- 31. N89°49'57"E 49'
- 32. S45°10'03"E 13.89'
- 33. N44°49'57"E 18.15'
- 34. N00°57'44"E 38.49'
- 35. N89°12'16"W 31'
- 40. N89°49'57"W 80.49'
- 41. N74°11'32"E 50.41'
- 42. N59°33'36"W 74.22'
- 43. S70°27'12"W 50.26'
- 44. S62°35'59"W 51.90'
- 45. S71°43'03"W 70.33'
- 46. S77°51'23"W 146.25'

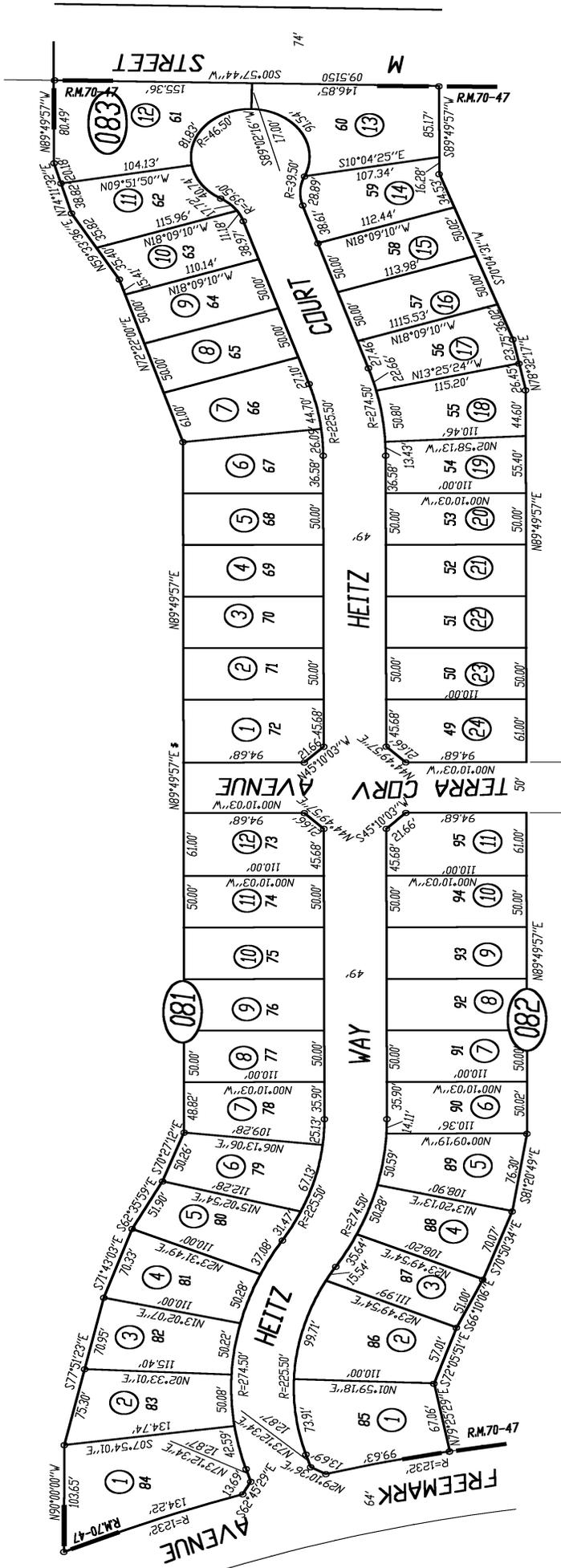
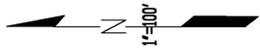


Bellevue Ranch East - Phase 1, R.M. Vol. 61, Pg. 21.
 Bellevue Ranch West Village 5, R.M. Vol. 69, Pg. 18.
 Bellevue Ranch West Village 10, Phase 1 R.M. Vol. 70, Pg. 47

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

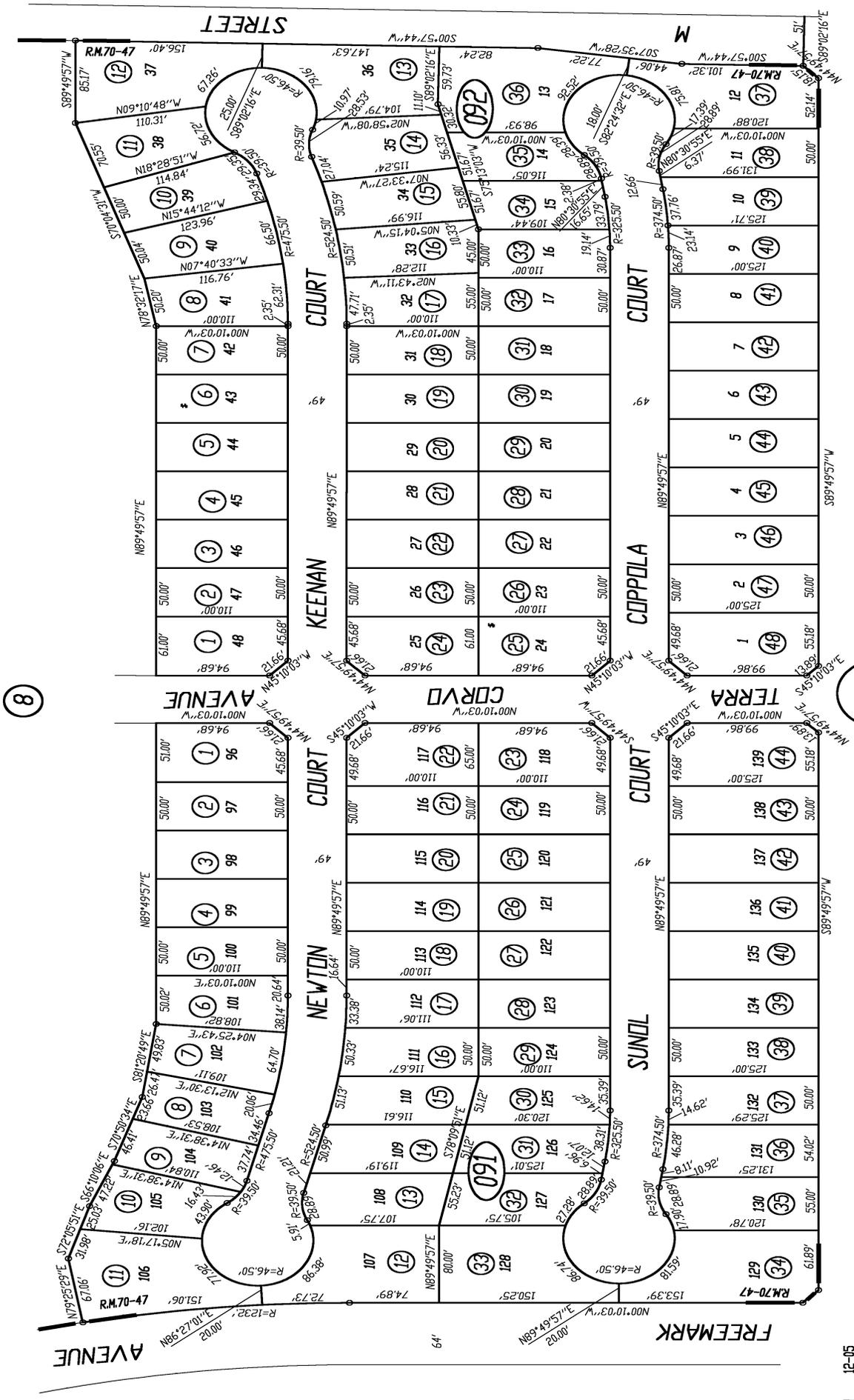
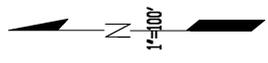
DRAWN 12-03
 REVISED 12-05
 8-06
 9-06
 10-06
 12-06
 4-29-10

This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

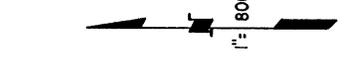


Bellevue Ranch West Village 10, R.M. Vol. 70, Pg. 47.

-NOTE-
This map is for Assessment purposes only.
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legal ownership or divisions of land for
purposes of zoning or subdivision law.



NOTE - This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



- 85. N00°43'21"E 234.57'
- 86. R=63' L=190.45'
- 87. R=15' L=22.74'
- 88. R=42' L=226.74'
- 89. R=63' L=17.52'
- 90. N00°42'36"E 305.98'
- 91. N02°31'00"E 380.07'
- 92. N59°25'00"E 267.86'
- 93. N00°44'29"E 444.04'
- 94. N00°44'29"E 376.04'
- 95. N44°39'52"E 21.06'

- 71. N 0° 21' 13" E 3 40.32'
- 72. N 5° 55' 37" W 64.14'
- 73. N 87° 20' 10" E 46.55'
- 74. N 77° 07' 38" E 130.62'
- 75. N 27° 09' 23" E 120.85'
- 76. S 29° 05' 22" E 120.85'
- 77. N 83° 56' 36" E 102'
- 78. N 44° 53' 42" E 21.13'

- 43. S34°06'45"E 187.45'
- 44. S64°30'00"E 339.83'
- 45. S64°30'00"E 190.23'
- 46. S61°44'45"E 119.20'
- 47. N43°55'15"E 138.88'
- 48. N12°53'45"E 214.51'
- 49. N85°04'45"E 138.31'
- 50. R=45' 104.37'
- 51. R=40' 27.84'
- 52. N92°28'07"E 130.07'
- 53. R=1957' 131.32'

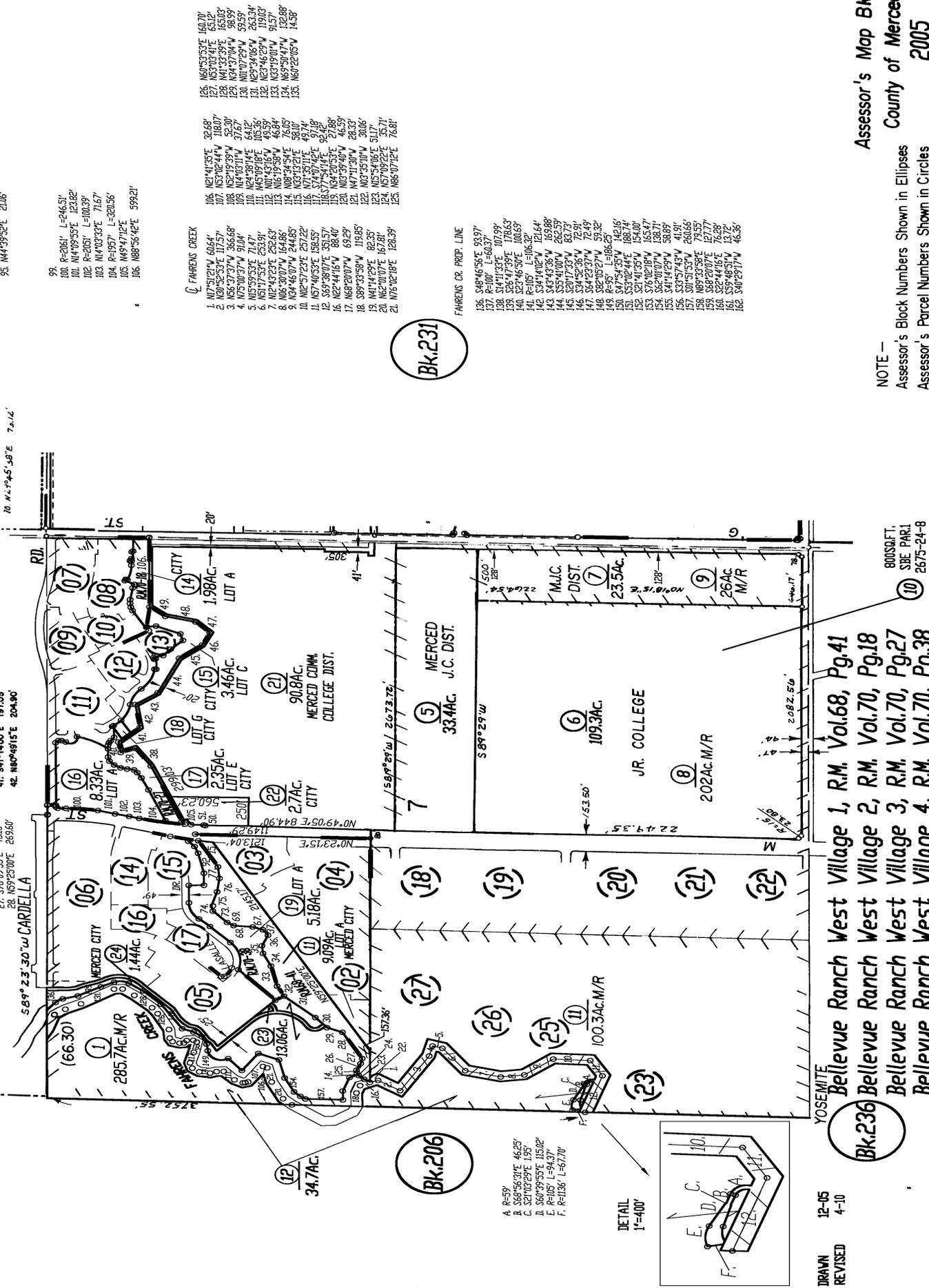
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- 30. N48°54'14"E 120.76'
- 31. S30°24'27"E 208.63'
- 32. N50°34'27"E 101.30'
- 33. N51°14'12"E 183.01'
- 34. N63°25'29"E 123.59'
- 35. N63°25'29"E 69.85'
- 36. N85°30'52"E 101.69'
- 37. N33°40'28"E 378.81'
- 38. N64°30'30"E 189.47'
- 39. N19°54'15"W 106.65'
- 40. N79°07'30"E 94.15'
- 41. S41°14'00"E 197.05'
- 42. N65°49'15"E 204.90'

- 13. N89°32'58"W 72.95'
- 14. N59°48'31"E 225.5'
- 15. R=204.3' L=100.05'
- 16. N29°21'45"E 45.03'
- 17. N40°29'17"E 51.04'
- 18. N59°25'00"E 24.52'
- 19. N84°45'06"E 65.63'
- 20. S62°53'46"E 43.13'
- 21. S76°09'53"E 65.60'
- 22. N59°25'00"E 65.60'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
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- 116. N60°22'05"W 14.36'

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- 107. N37°02'44"W 160.07'
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- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'



- A. R=59'
- B. S68°56'31"E 46.25'
- C. S21°10'29"E 155'
- D. S60°39'55"E 115.02'
- E. R=105' L=94.37'
- F. R=1136' L=67.70'

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- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

- 136. S49°46'56"E 93.97'
- 137. R=100' L=60.37'
- 138. S41°11'33"E 107.99'
- 139. S26°47'59"E 178.63'
- 140. S22°46'50"E 100.65'
- 141. R=105' L=106.32'
- 142. S34°14'02"W 121.64'
- 143. S42°42'38"W 169.88'
- 144. S59°41'00"W 66.73'
- 145. S20°15'25"W 92.91'
- 146. S44°23'27"W 72.49'
- 148. S29°03'27"W 59.32'
- 149. R=55' L=186.25'
- 150. S47°54'35"W 142.16'
- 151. S53°02'44"E 188.74'
- 152. S21°41'35"W 154.00'
- 153. S76°02'18"W 165.47'
- 154. S62°10'07"W 58.61'
- 155. S41°42'54"W 58.61'
- 156. S37°37'45"W 240.66'
- 157. N86°23'59"E 79.55'
- 158. S58°20'07"E 127.77'
- 160. S22°44'16"E 76.28'
- 161. S59°48'51"W 137.72'
- 162. S40°29'17"W 46.36'

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- 3. N56°37'37"W 366.68'
- 4. N75°00'37"W 93.04'
- 5. N85°39'53"E 71.4'
- 6. N31°17'33"E 253.91'
- 7. N2°40'57"E 226.63'
- 8. N24°46'07"W 244.65'
- 9. N28°57'22"E 257.22'
- 10. N57°40'53"E 159.55'
- 11. S57°38'07"E 351.57'
- 12. N22°44'16"W 28.40'
- 13. N68°20'07"W 69.29'
- 14. S87°33'58"W 119.85'
- 15. N41°14'29"E 82.38'
- 16. N62°10'00"E 181.30'
- 17. N76°02'18"E 126.39'

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- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
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- 112. N00°43'16"W 49.59'
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- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

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- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
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- 111. N00°43'16"W 265.34'
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- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
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- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
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- 106. N21°41'35"E 32.687'
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- 109. N4°38'14"E 64.12'
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- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

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- 114. N33°19'07"W 93.30'
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- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
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- 112. N00°43'16"W 49.59'
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- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
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- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
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- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

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- 107. N37°02'44"W 160.07'
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- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
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- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

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- 112. N00°43'16"W 49.59'
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- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
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- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
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- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
- 111. N00°43'16"W 265.34'
- 112. N00°43'16"W 49.59'
- 113. N33°46'29"W 119.02'
- 114. N33°19'07"W 93.30'
- 115. N69°30'47"W 136.88'
- 116. N60°22'05"W 14.36'

- 106. N21°41'35"E 32.687'
- 107. N37°02'44"W 160.07'
- 108. N2°19'57"W 372.27'
- 109. N4°38'14"E 64.12'
- 110. N51°39'18"E 105.36'
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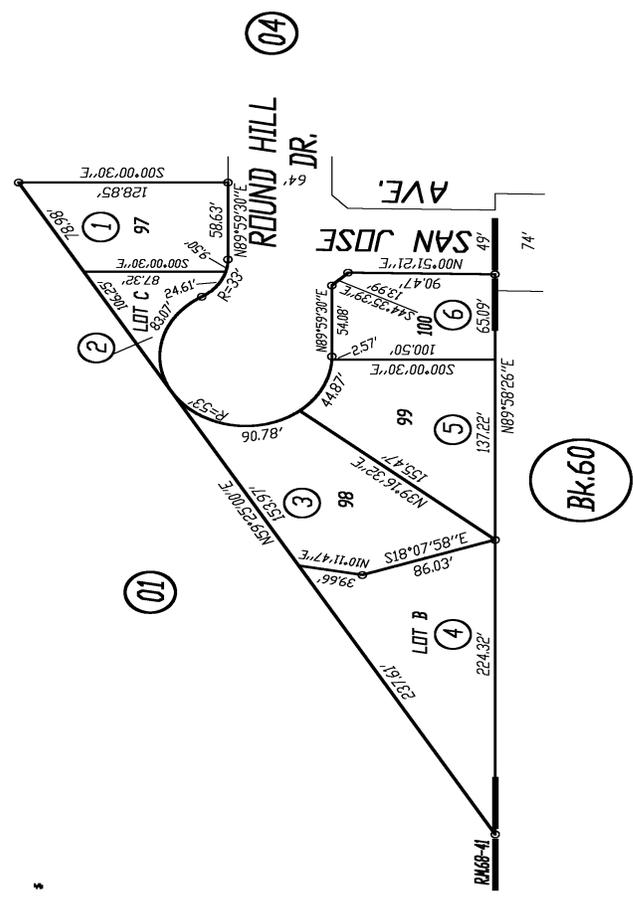
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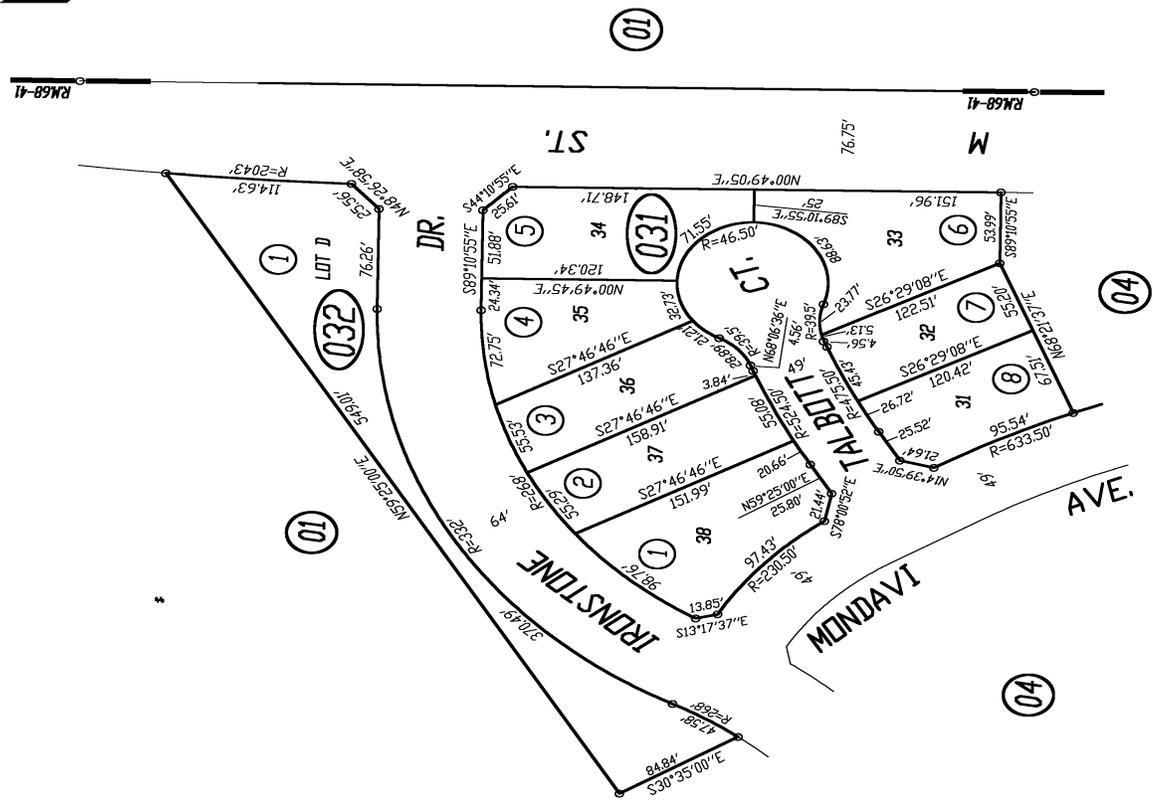
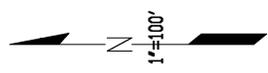
This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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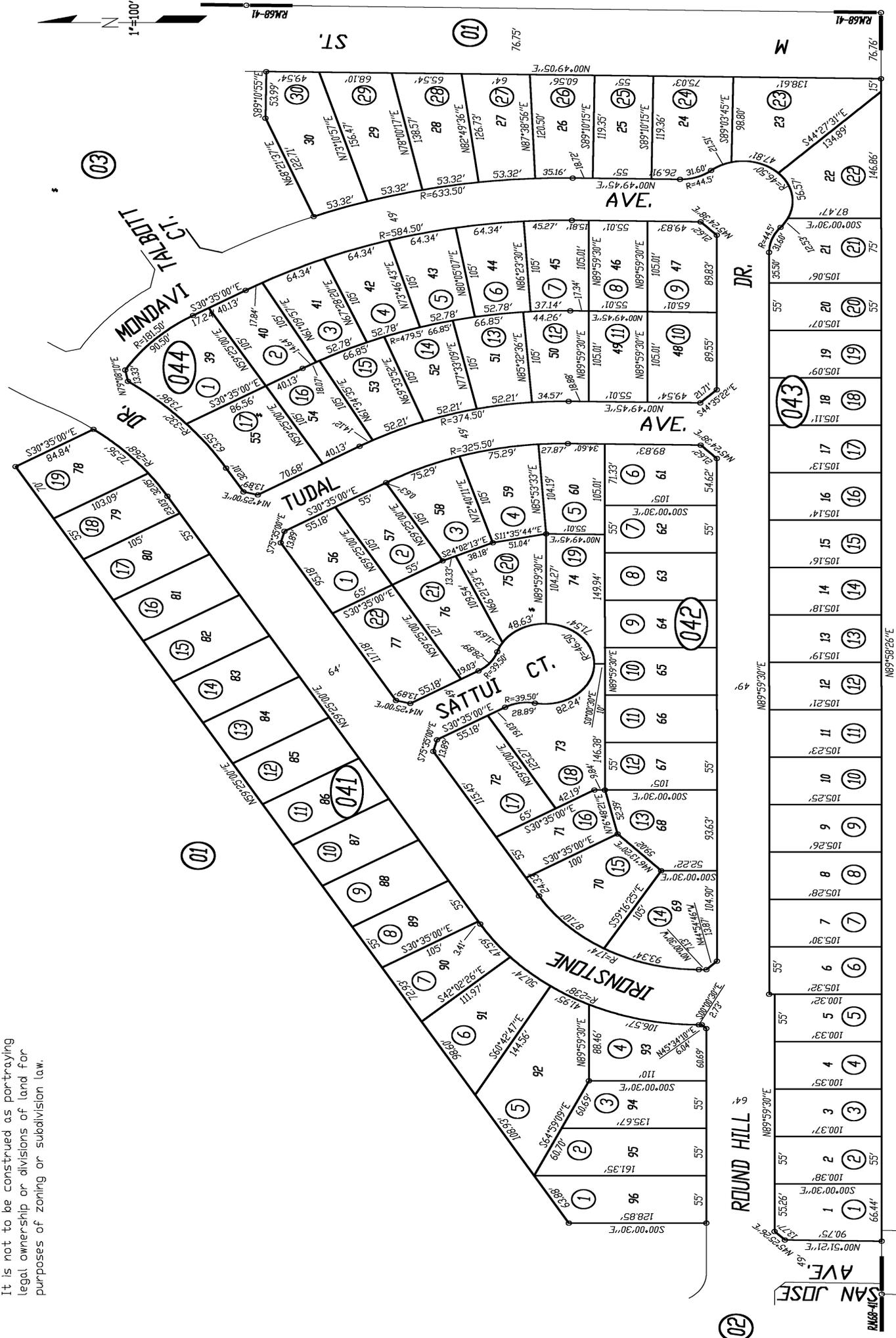
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PDR. N.W. 1/4 SEC.7, T.7S.,R.14E., M.D.B. & M.

Tax Rate Area 005-145

230-04



DRAWN 12-05 Bellevue Ranch West Village 1, R.M. Vol.68, Pg.41

Bk.60

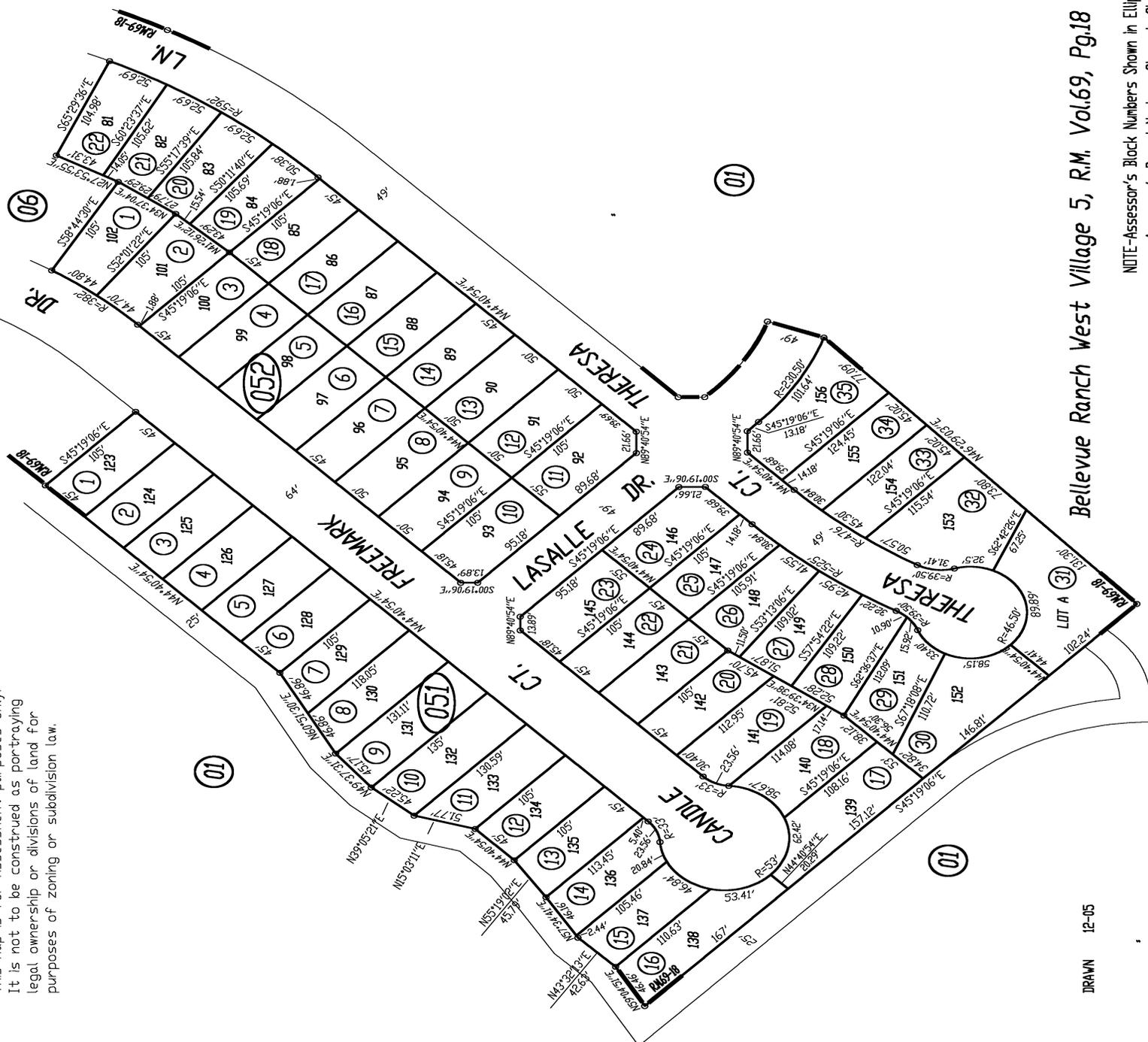
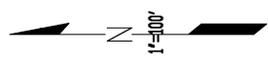
Assessor's Map Bk.230-Pg.04

County of Merced, Calif.

2005

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Bellevue Ranch West Village 5, R.M. Vol.69, Pg.18

DRAWN 12-05

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Assessor's Parcel Numbers Shown in Circles

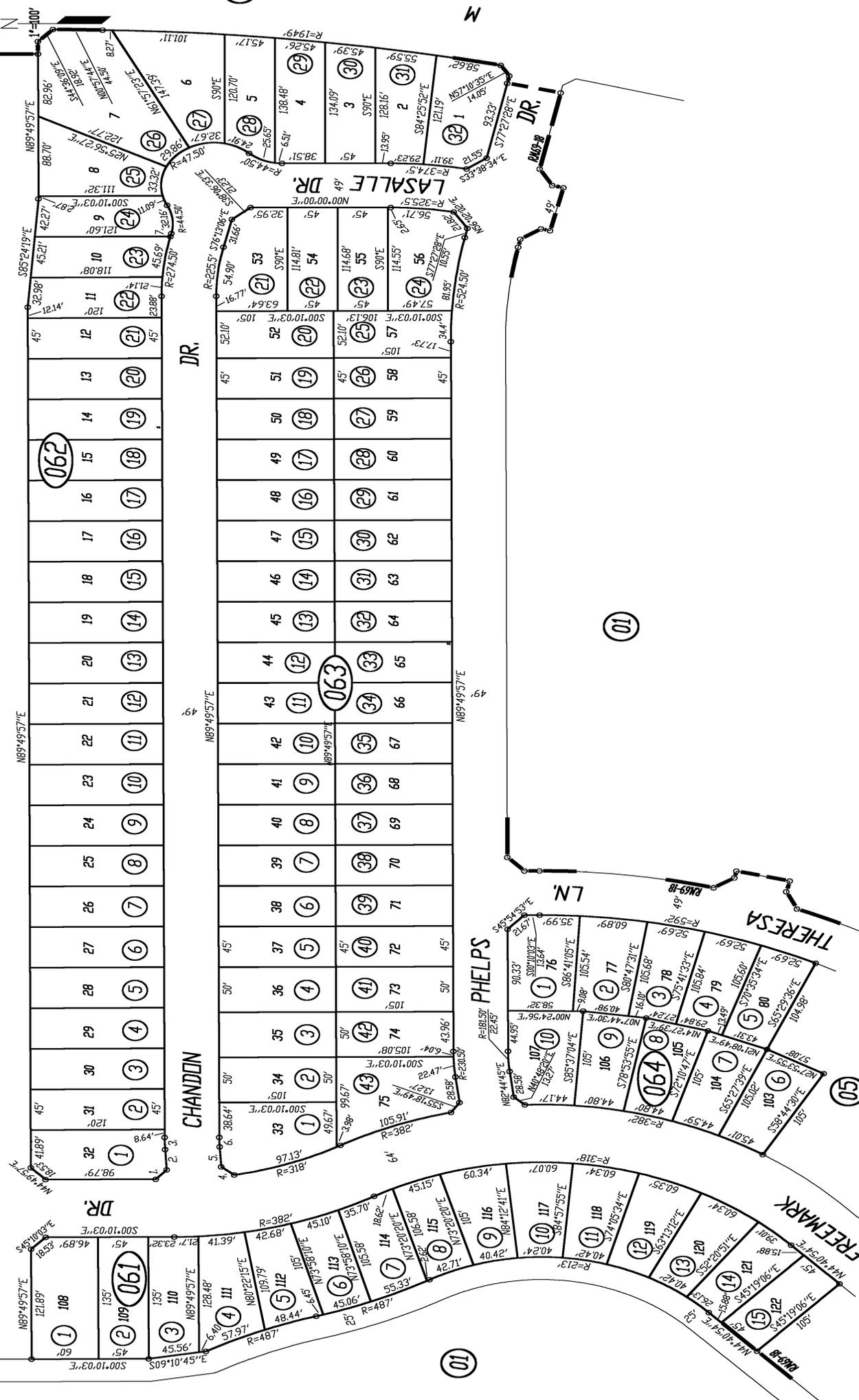
This map is for Assessment purposes only. It is not to be construed as conveying legal ownership or divisions of land for purposes of zoning or subdivision law.

1. N46°50'09"N 14.30'
2. N86°29'48"E 22.55'
3. R=20.50'
4. N37°30'06"E 14.74'
5. N86°29'48"E 22.21'
6. R=181.50'
7. S76°12'06"E 35.1'

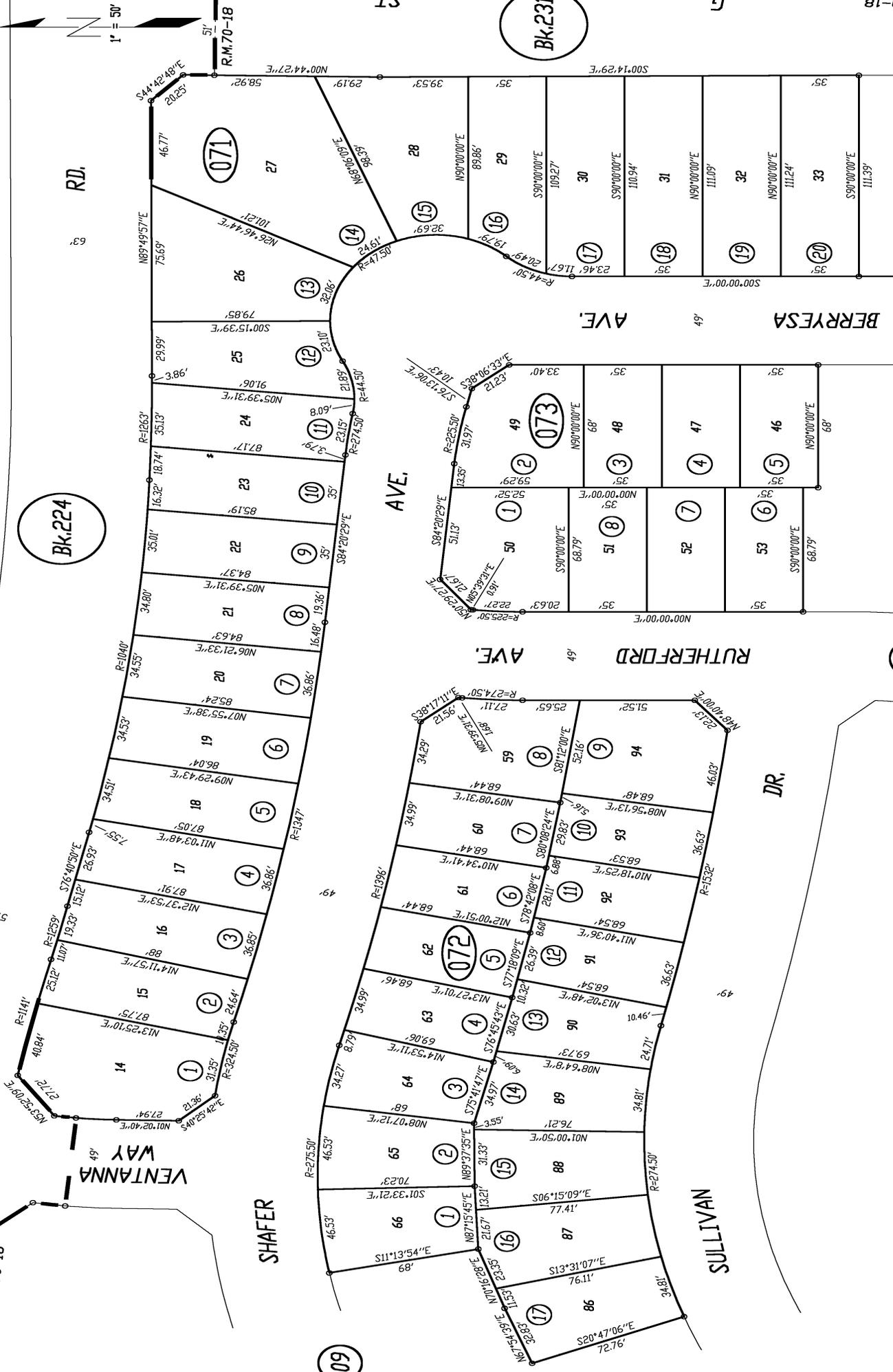
Bk.224

CARDELLA

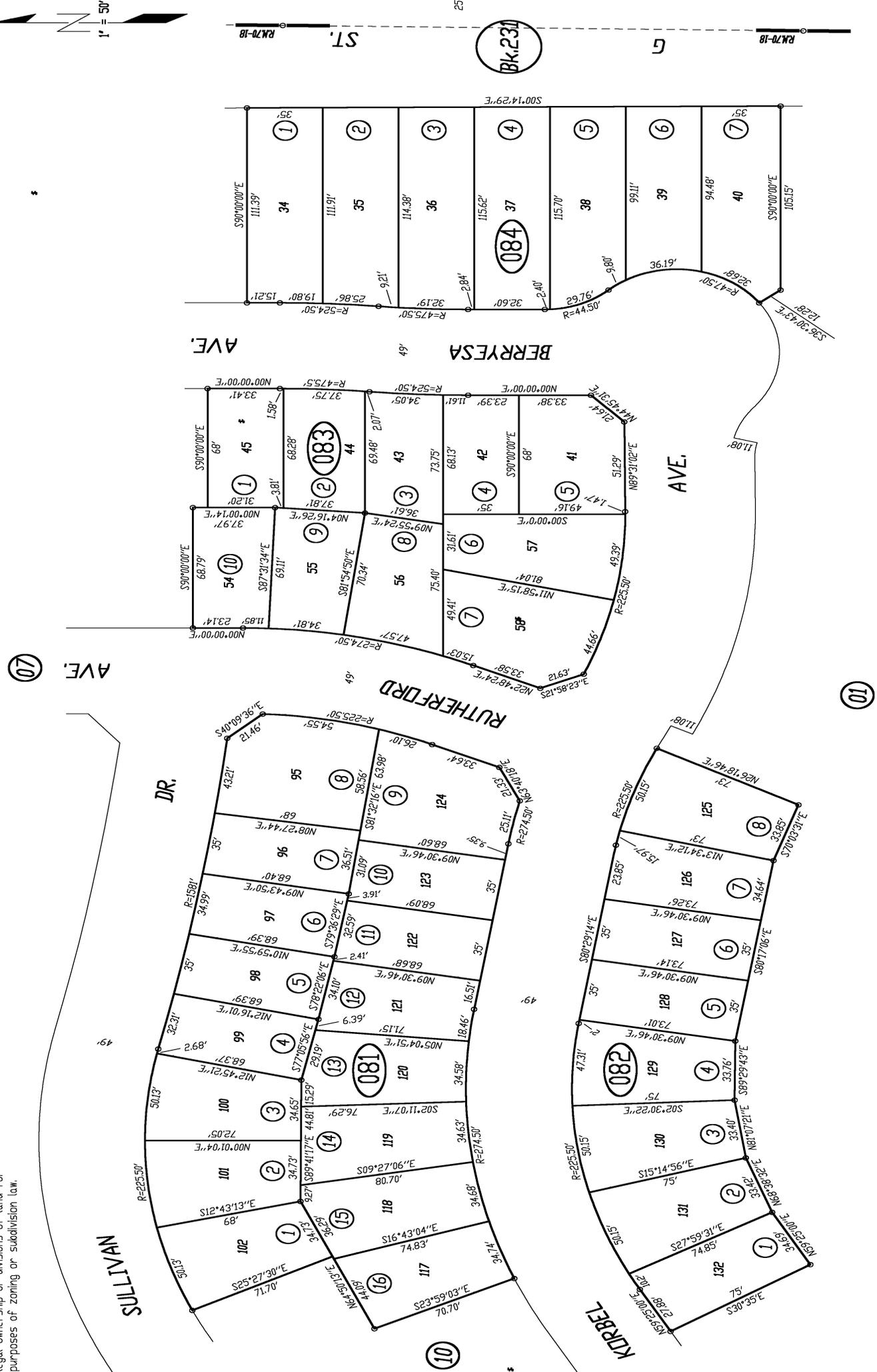
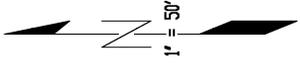
RD. 128



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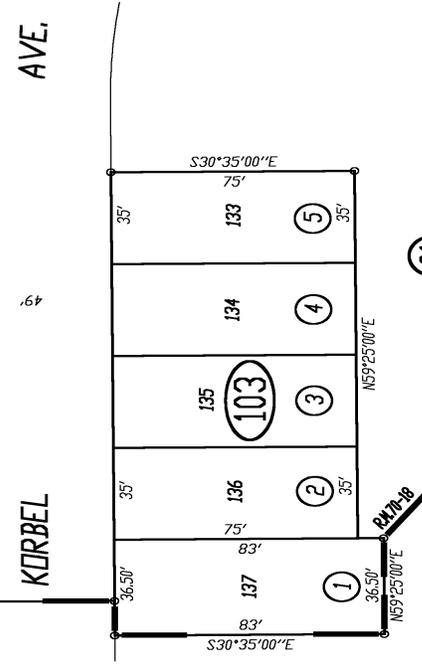
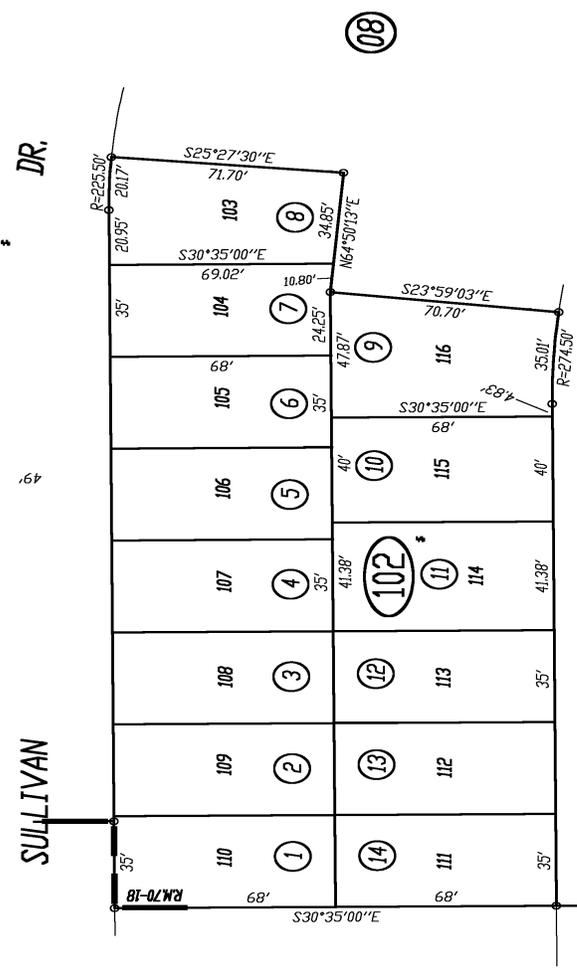
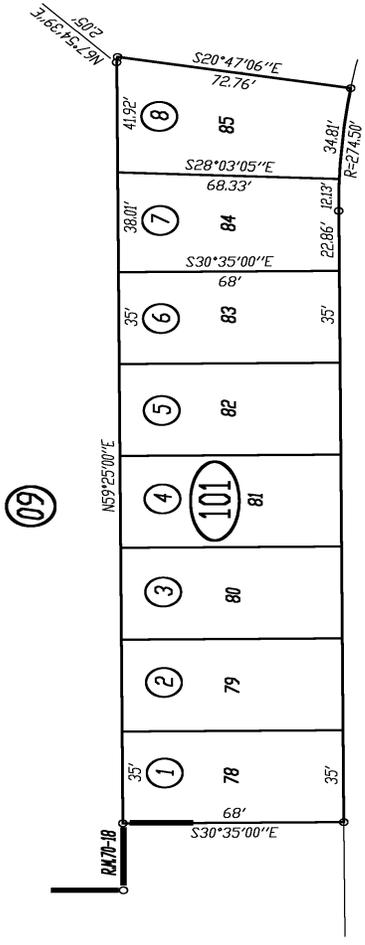


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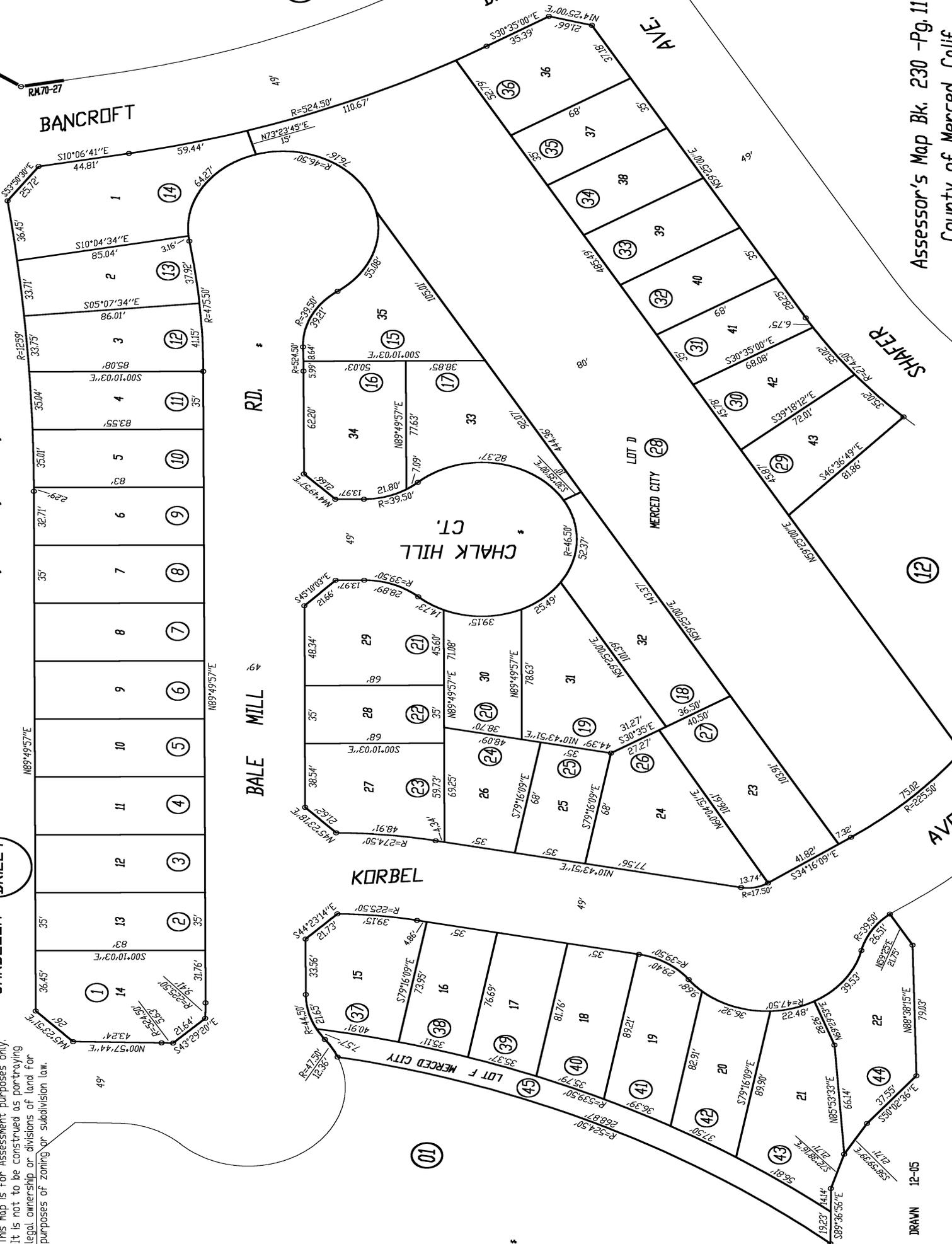
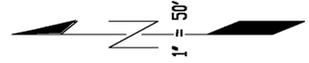


NOTE - Assessor's Black Numbers Shown in Ellipses
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DRAWN 12-05

* Bellevue Ranch West Village 3, R.M. Vol.70, Pg.27

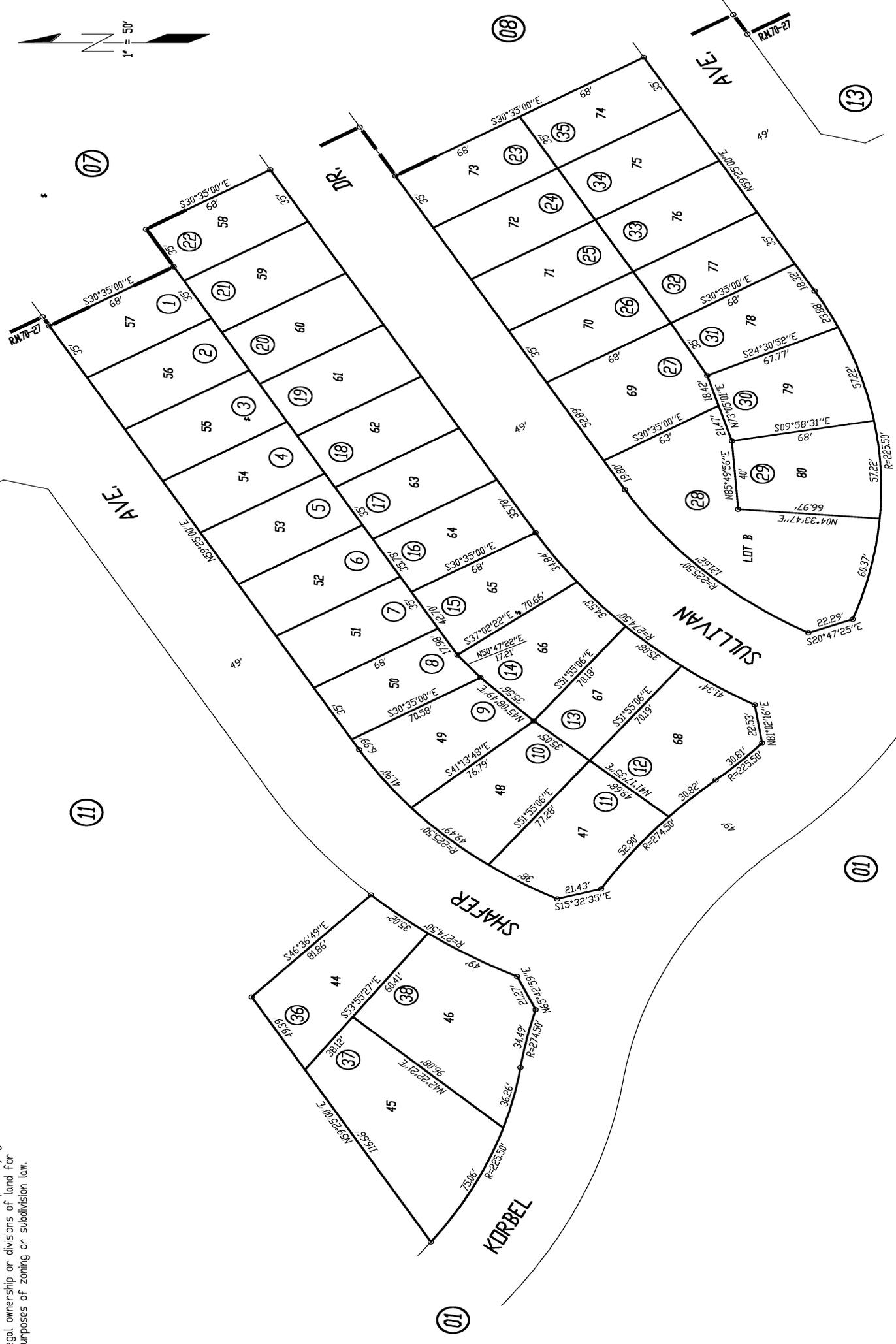
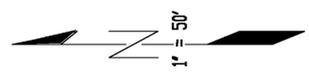
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Assessor's Map Bk. 230 -Pg.11

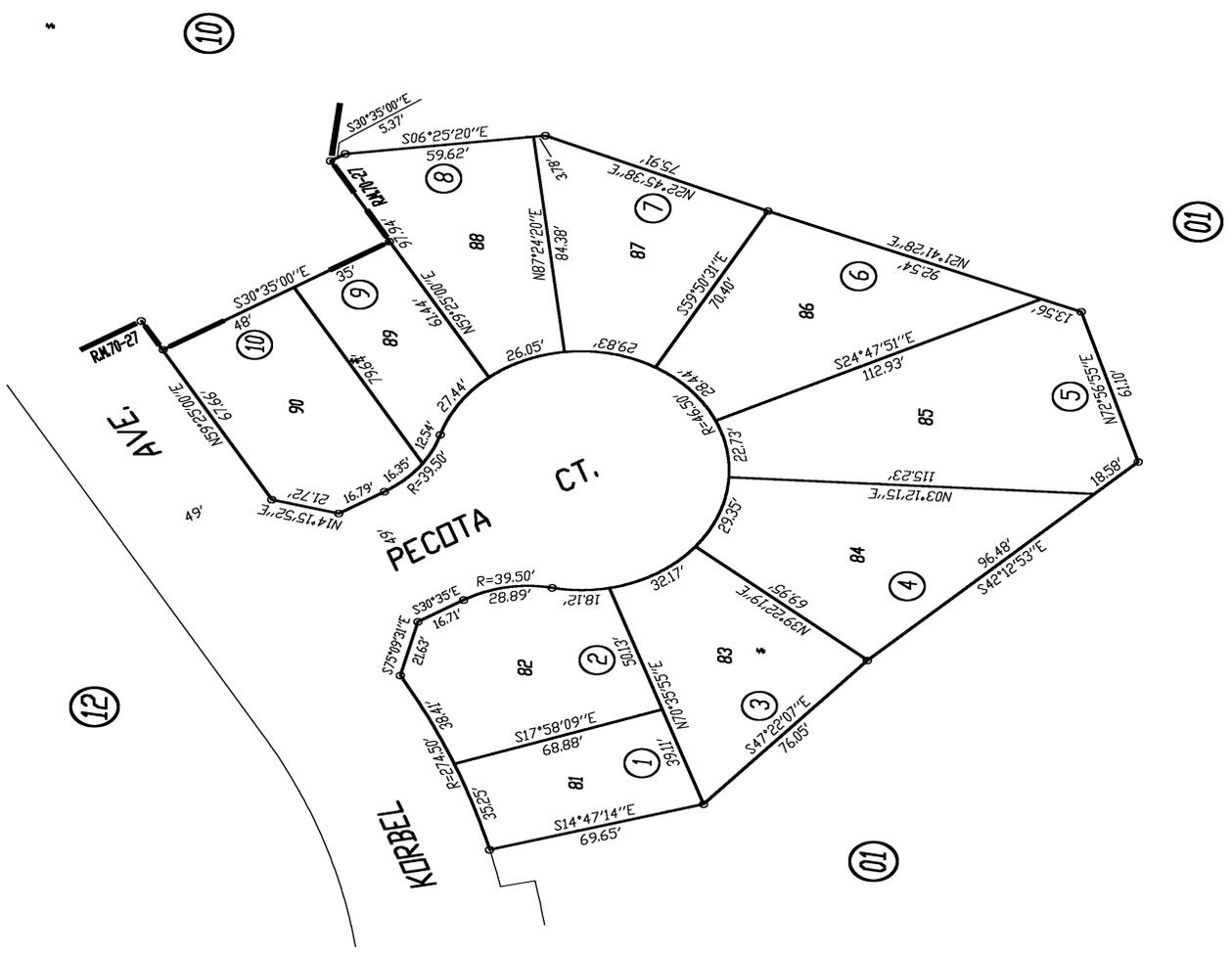
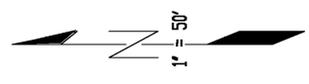
County of Merced, Calif.

2005

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(06)

(15)



Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

DRAWN 12-05

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Assessor's Parcel Numbers Shown in Circles

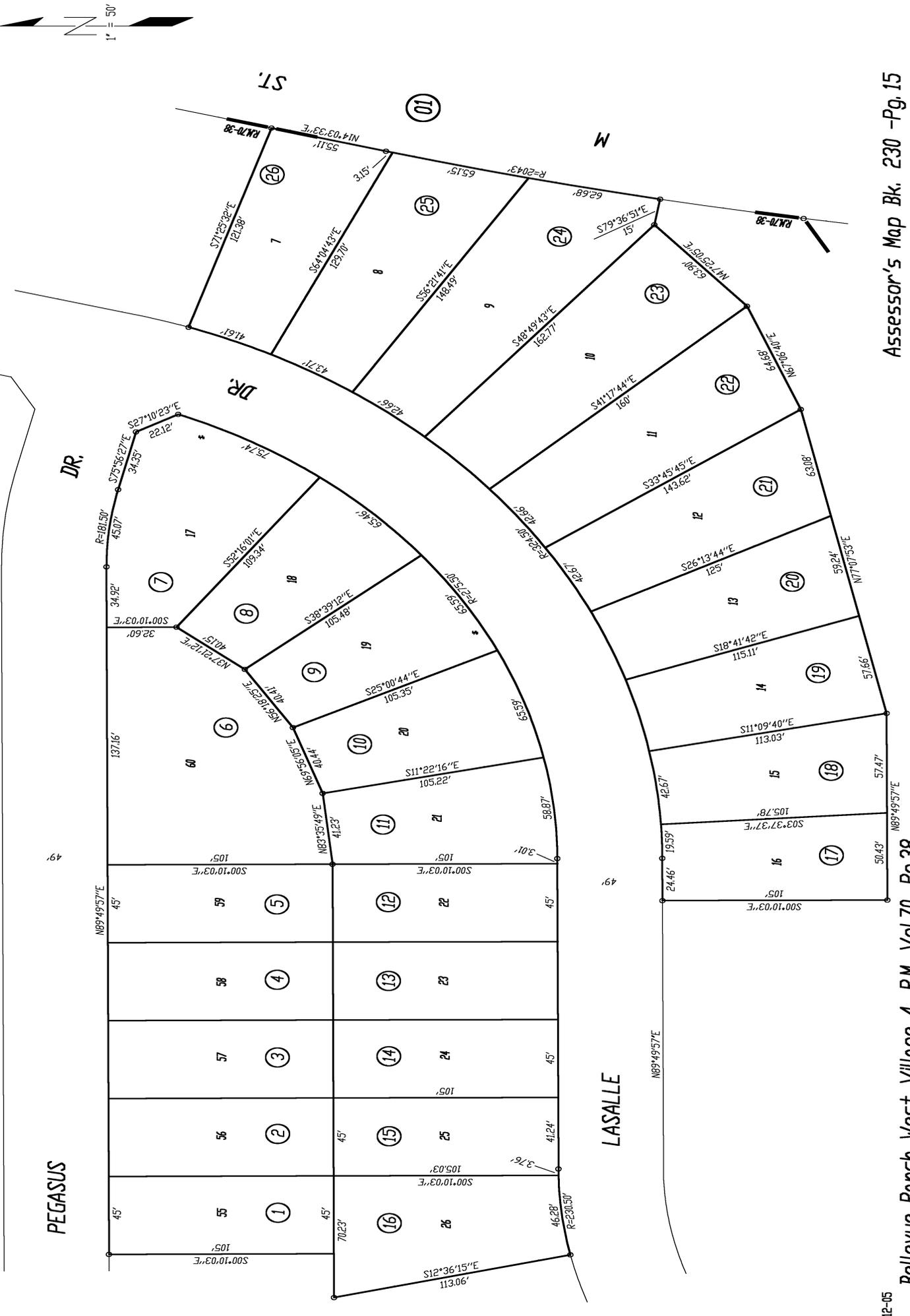
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14

DRAWN 12-05

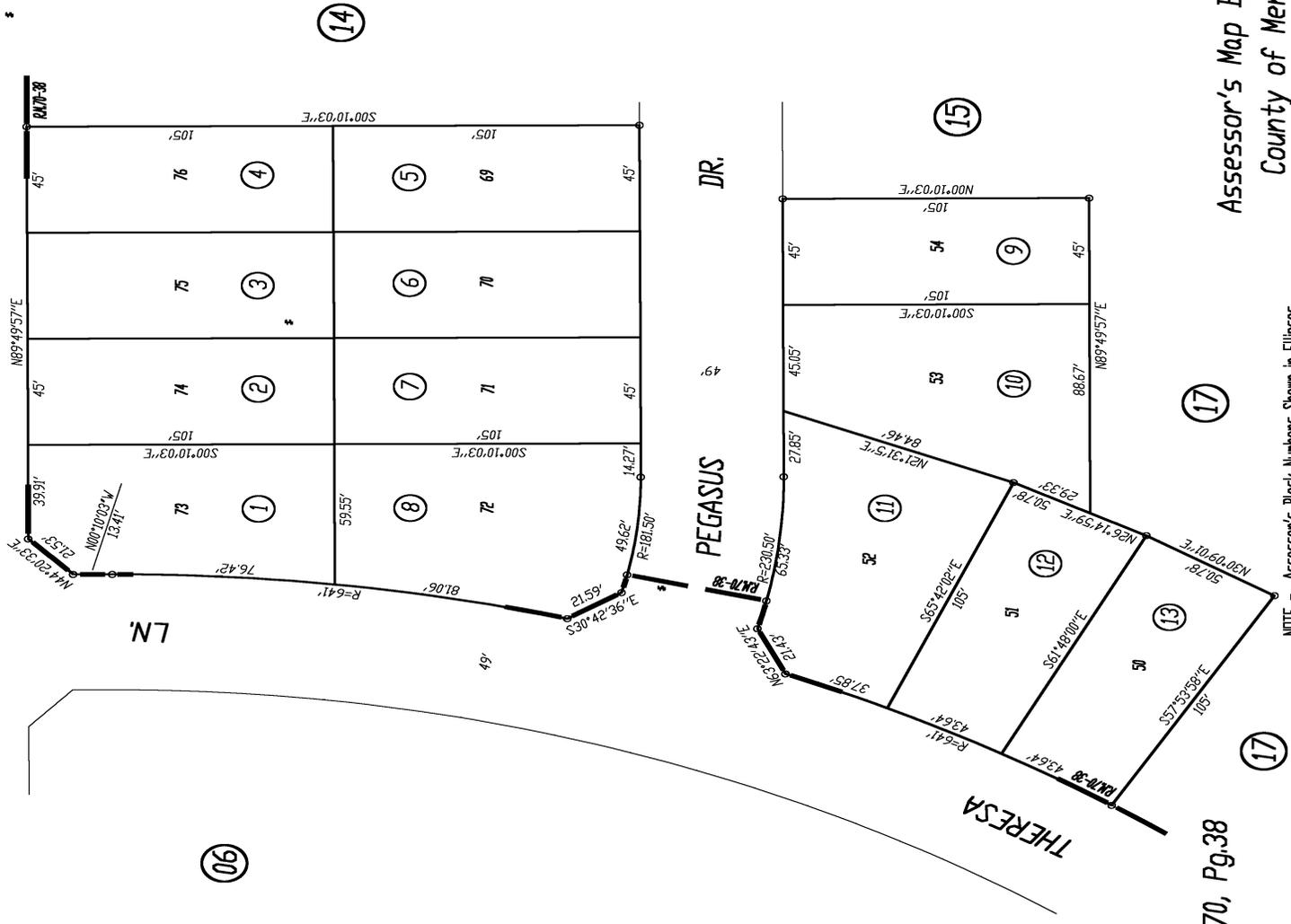
Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

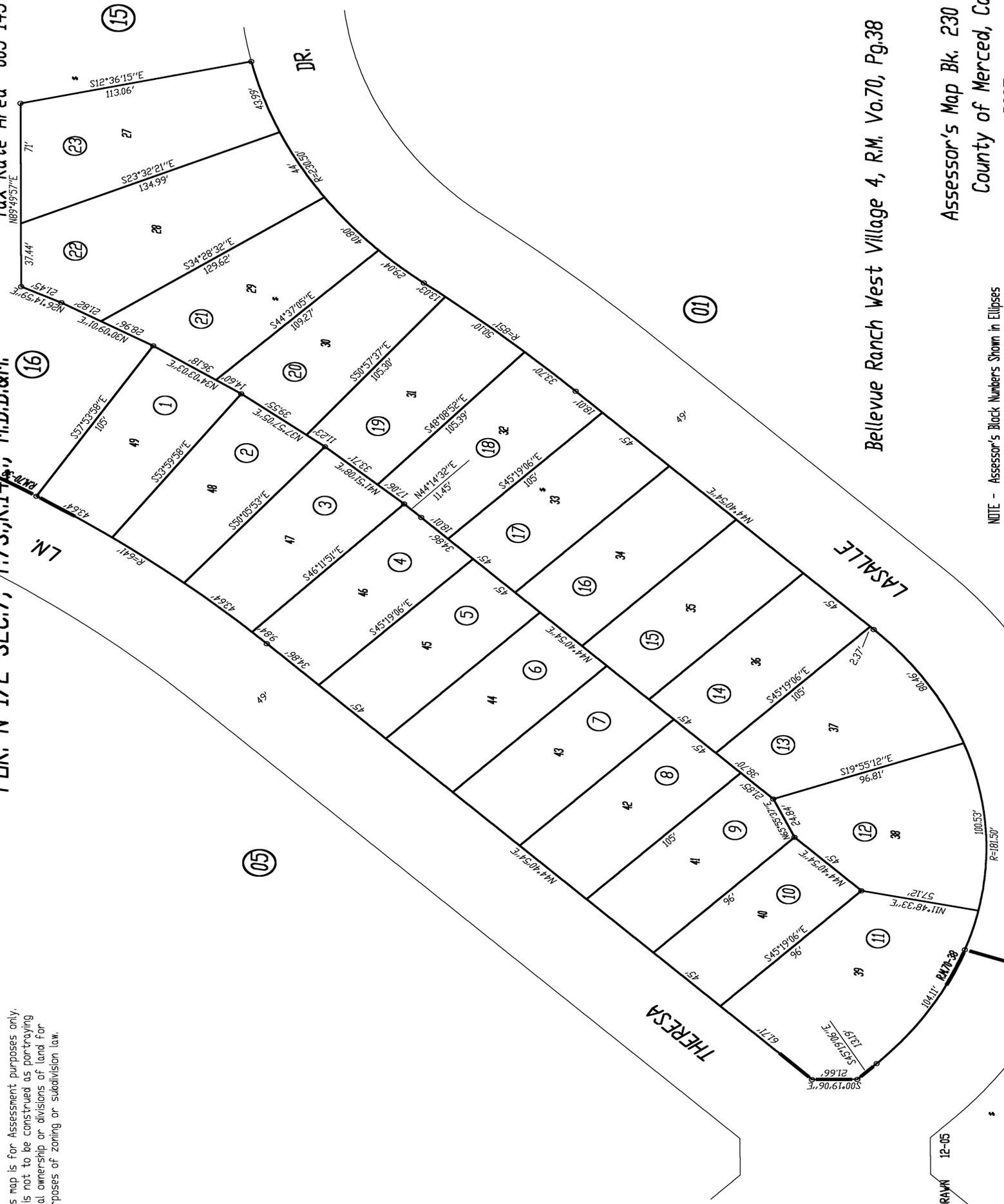
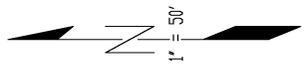
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Bellevue Ranch West Village 4, R.M. Va.70, Pg.38

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