

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF INTENTION OF THE CITY COUNCIL OF THE CITY OF MERCED, ACTING AS THE LEGISLATIVE BODY OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2003-2 (SERVICES), DECLARING ITS INTENTION TO ANNEX AREA TO SAID DISTRICT AND AUTHORIZE THE LEVY OF A SPECIAL TAX WITHIN SAID ANNEXATION**

WHEREAS, the City Council (the “Council”) of the City of Merced (the “City”), acting as the legislative body of the City of Merced Community Facilities District No. 2003-2 (Services) (the “District”), has received a written petition (the “Petition”) signed by the owner (the “Developer”) of certain real property within the City (the “Property”) requesting that the District institute proceedings for the annexation of the Property into the District; and

WHEREAS, the Council has considered the advisability and necessity of instituting proceedings to annex the Property to the District under and pursuant to the terms and provisions of Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, as now and hereafter amended (the “Act”), commonly known as the “Mello-Roos Community Facilities Act of 1982,” for the purpose of financing certain public services and maintenance, including but not limited to public safety services, landscape maintenance, park and parkway maintenance, street lighting maintenance and flood control services, and other services authorized pursuant to the Act and the City’s Municipal Code (the “Services”), which are necessary to meet increased demands placed on the City as a result of the development of the Property; and

WHEREAS, it is also determined to institute proceedings to designate a future annexation for certain other property (the “Future Annexation Area”) under and pursuant to the terms of the Act for the purpose of financing the Services; and

WHEREAS, the Council intends to finance the Services that are in addition to those provided within the Property prior to the annexation to the District and do not supplant services already available within the Property, subject to the levy of a special tax to pay for the Services, being approved at an election to be held within the boundaries of said annexation; and

WHEREAS, notwithstanding Section 53321(e) of the Act, the Developer has requested the legislative body of the District conducting the annexation proceeding as soon as possible and consented to shortening the time to hold a public hearing and has indemnified the District and its officers, agents, successors and assigns from and against all claims, losses and damages, including legal fees and expenses, arising out of or due to Section 53321(e) of the Act.

WHEREAS, pursuant to Section 53339 of the Act, having received such petition, it is appropriate for the Council to institute proceedings for the annexation of the Property to the District and for the designation of the Future Annexation Area for future annexation to the District by adoption of a resolution of intention pursuant to Section 53339.3 and of the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2003-02 (SERVICES), AS FOLLOWS:

Section 1.      Community Facilities District. The name of the existing District is “City of Merced Community Facilities District No. 2003-2 (Services).” The boundaries of the existing District is more particularly described on those certain maps, entitled “Boundaries of City of Merced Community Facilities District No. 2003-2 (Services), City of Merced, County of Merced, State of California,” “Amended Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 1, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 2, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 3, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 4, City of Merced, County of Merced, State of California,” “Amended Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 5, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 6, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 7, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 8, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 9, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 10, City of Merced, County of Merced, State of California,” “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 11, City of Merced, County of Merced, State of California,” and “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 12, City of Merced, County of Merced, State of California,” on file with the City Clerk and the County Recorder of the County of Merced, “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 13, City of Merced, County of Merced, State of California,” and “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-3 (Services) Annexation No. 14.

Section 2.      Annexation No. 16. It is the intention of the Council and the Council hereby proposes to annex the Property to the District and to designate the Future Annexation Area for future annexation to the District under and pursuant to the terms of the Act. The area to be annexed to the District shall be known and designated as “City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 16” (“Annexation No. 16”). The boundaries of the territory proposed for inclusion in Annexation No. 16, is more particularly described and shown on that certain map entitled “Boundary Map and Improvement Areas of City of Merced Community Facilities District No. 2003-2 (Services) Annexation No. 16, City of Merced, County of Merced,

State of California,” excluding such parcels, if any, listed for Future Annexation Area and described on Exhibit B attached hereto and incorporated herein, which map indicates by a boundary line the extent of the territory included in Annexation No. 16 and shall govern for all details as to the extent of Annexation No. 16. Said map is hereby approved and pursuant to Section 3110.5 of the Streets and Highways Code of the State of California, the City Clerk shall, after conforming with the other requirements of Section 3111 of said Code, endorse the certificate evidencing the date and adoption of this Resolution, and shall file the original of such map in his office, and not later than fifteen (15) days prior to the date of the public hearing set forth in Section 9 hereof shall file a copy of such map so endorsed with the County Recorder of the County of Merced.

Section 3.     Future Annexation Area. The area to be designated for future annexation to the District shall be known as part of the “Future Annexation Area of City of Merced Community Facilities District No. 2003-2 (Services)” and will be annexed into the District only upon the unanimous approval of the owner or owners of each parcel or parcels at the time that the parcel or parcels are annexed. The City intends to designate the Future Annexation Area as future annexations to the proposed District pursuant to the terms of the Act. The boundaries of the proposed Future Annexation Area are hereby specified and described to include the parcels, if any, listed on Exhibit B hereto and excluded on that certain map described in Section 2 above and now on file in the office of the City Clerk.

Section 4.     Types of Services. The types of services proposed to be provided for Annexation No. 16, and in the future when annexed, the Future Annexation Area, include:

- (a)     Public safety services, including police and fire services;
- (b)     Landscape maintenance;
- (c)     Park and parkway maintenance; Street lighting maintenance;
- (d)     Flood control services; and
- (e)     Any other services hereafter enumerated and authorized pursuant to the Act or the City’s Municipal Code,

which are in addition to those provided within the Property prior to annexation into the District, or provided in the territory of the Future Annexation Area prior to annexation to the District, and do not supplant services already available within the territory proposed to be included in Annexation No. 16 or the Future Annexation Area.

Section 5.     Special Taxes. Except where funds are otherwise available, it is the intention of the Council to levy annually in accordance with procedures contained in the Act a special tax (the “Special Tax”) sufficient to finance a portion of the cost of providing the Services that are in addition to those provided within the Property prior to annexation to the District and do not do not supplant services already available within the territory proposed to be included in Annexation No. 16, or the Future Annexation Area, including Services which may be provided by the City or any maintenance district formed by the City for the benefit of properties within Annexation No. 16, the costs of administering the levy and collection of the Special Tax and all

other costs of the levy of the Special Tax, including any foreclosure proceedings, legal, fiscal, and financial consultant fees, election costs, and all other administrative costs of the tax levy. The Special Tax will be secured by the recordation of a continuing lien against all taxable and nonexempt real property in Annexation No. 16 and, when annexed, the Future Annexation Area.

The amended rates and methods of apportionment (the “RMA”) and manner of collection of the Special Tax to be levied on parcels of taxable property within Annexation No. 16 and, when annexed, the taxable property within the Future Annexation Area, shall be as described in detail and set forth in Exhibit “A” attached hereto and by this reference made a part hereof. The RMA provides sufficient detail to allow each owner of nonexempt real property within the proposed Annexation No. 16 and, when annexed, the taxable property within the Future Annexation Area, to estimate the maximum amount that such person will have to pay of the Services. It is proposed that the Property of Annexation No. 16 and, when annexed, the Future Annexation Area, be included in Improvement Area No. 22 referenced in the RMA and be subject to the rates referenced therein.

The special tax levied within the existing District was levied for services attributable to each zone on an individual basis. Therefore, the inclusion of Annexation No. 16 and, when annexed, the taxable property within the Future Annexation Area, into the District will not change the amount of the special tax to be levied on property within the existing District.

The Special Tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act and as described in the RMA and such Special Tax is not levied on or based upon the value or ownership of real property.

Upon recordation of a notice of special tax lien pursuant to Sections 3117.5 of the Streets and Highways Code of the State of California, a continuing lien to secure each levy of the special taxes shall attach to all nonexempt real property in the proposed Annexation No. 16 and, when annexed, the proposed Future Annexation Area, and that lien shall continue in force and effect until collection of the special taxes ceases.

Section 6. Exempt Properties. Pursuant to Section 53340 of the Act, and except as provided in Section 53317.3 of the Act, properties of entities of the state, federal, and local governments shall be exempt from the levy of the Special Tax.

Section 7. Necessity. The Council finds that the proposed public services described in Section 3 hereof are necessary to meet increased demands placed upon the City as a result of new development occurring within the boundaries of the proposed Annexation No. 16 and the Future Annexation Area.

Section 8. Advances of Funds or Work. The City may accept advances of funds from any sources, including private persons or private entities, and is authorized and directed to use such funds for any authorized purpose, including any cost incurred by the City in annexing property to the District. The City may enter into an agreement to repay all of such funds as are not expended or committed for any authorized purpose at the time of the election on the levy of the Special Tax, if the proposal to levy such tax should fail, and at its option to repay any or all of such

funds advanced if the levy of the Special Tax shall be approved by the qualified electors of Annexation No. 16.

Section 9. Prohibition of Owner Contracts. Pursuant to Section 53329.5 of the Act, the Council finds that the public interest will not be served by allowing the Developer to enter into a contract in accordance with subdivision (a) of that section, and that such Developer shall not be permitted to elect to perform the work and enter into a written contract with the City for the provision of the Services pursuant to said Section 53329.5.

Section 10. Public Hearing. In the petition, the Developer waived the 30-day notice of the holding of a public hearing (the "Hearing") on the annexation of Annexation No. 16 to the District. The Hearing on the annexation of the Property to the District, the designation of the Future Annexation Area, and the proposed rate and method of apportionment of the Special Tax shall be held at 6:00 p.m. on October 19, 2020, or as soon thereafter as practicable, in the City Council Chambers located at 678 West 18<sup>th</sup> Street, Merced, California. At the above-mentioned time and place for the Hearing, any persons interested, including taxpayers, property owners, registered voters within the existing District, Annexation No. 16 and the Future Annexation Area may appear and be heard. Any protests may be made orally or in writing, except that any protests pertaining to the regularity or sufficiency of such proceedings shall be in writing and shall clearly set forth the irregularities and defects to which the objection is made. All written protests shall be filed with the City Clerk on or before the time fixed for such Hearing, and any written protest may be withdrawn in writing at any time before the conclusion of such Hearing. If written protests against Annexation No. 16 or the designation of the Future Annexation Area are filed by (a) fifty percent (50%) or more of the registered voters, or six (6) registered voters, whichever is greater, residing with the existing District, or (b) fifty percent (50%) or more of the registered voters, or six (6) registered voters, whichever is greater, residing with the Property to be annexed to the District, or (c) the owners of one-half (½) or more of the area of land included within the existing District, or (d) the owners of one-half (½) or more of the Property to be annexed to the District, the proceedings shall be abandoned. If said majority protest is limited to certain types of services or certain provisions of the special tax, those services or those provisions of the tax must be eliminated by the Council.

Section 11. Notice. The City Clerk is hereby directed to publish a notice ("Notice") of the time and place of the Hearing as required by Section 53339.4 of the Act. Such Notice shall be published at least seven (7) days before the date of the Hearing, and shall contain the information required by said Section 53339.4.

Section 12. Report. The officers of the City who will be responsible for providing the proposed types of services to be provided within Annexation No. 16 if it is annexed to the District, shall study the proposed Annexation No. 16 and, at or before the time of the Hearing, file a report or reports with the Council, and which is to be made a part of the record of the Hearing, containing a brief description of the additional public services by type which will in their opinion be required to adequately meet the needs of the proposed Annexation No. 16, and their estimate of the fair and reasonable cost of providing those public services and the incidental expenses to be incurred in connection therewith, including all costs associated with the annexation of the Property to the District, determination of the amount of any special taxes, collection of any special taxes, or costs

otherwise incurred in order to carry out the authorized purposes of the City with respect to the District.

Section 13. Description of Voting Procedures for the Proposed Annexation No. 16.

The voting procedures to be followed in conducting the special election on the proposition with respect to the levy of special taxes on the land within Annexation No. 16 to fund the Services, if the District is established and such special election (the "Election") are held, shall be as follows:

(a) If at least 12 persons have been registered to vote within the territory of the proposed Annexation No. 16 for each of the ninety (90) days preceding the close of the Hearing, the vote in the Election shall be by the registered voters of Annexation No. 16 with each voter having one vote. In that event, the Election shall be conducted by the City Clerk (the "Election Official") and shall be held on a date selected by the Council in conformance with the provisions of Sections 53339.7 and 53326 of the Act and pursuant to the provisions of the Elections Code of the State of California governing elections of cities, insofar as they may be applicable, and pursuant to said Sections 53339.7 and 53326 the ballots for the Election shall be distributed to the qualified electors of Annexation No. 16 by mail with return postage prepaid, and the Election shall be conducted as a mail ballot election.

(b) If at the time of the close of the Hearing, and for at least the preceding ninety (90) days, less than 12 persons have been registered to vote within the territory of Annexation No. 16, and pursuant to Sections 53339.7 and 53326 of the Act, the vote is therefore to be by the landowners of Annexation No. 16, with each landowner of record at the close of the Hearing having one vote for each acre or portion of an acre of land that he or she owns within Annexation No. 16, the Election shall be conducted by the Election Official as follows:

(1) The Election shall be held on the earliest date, following the Public Hearing and adoption of a resolution submitting the proposition of the levy of special taxes to fund the Services, upon which such Election can be held pursuant to said Section 53339.7 which may be selected by the Council, or such earlier date as the owners of land within Annexation No. 16 and the Election Official agree and concur is acceptable.

(2) Pursuant to said Sections 53339.7 and 53326, the Election may be held earlier than ninety (90) days following the close of the Hearing if the qualified electors of Annexation No. 16 waive the time limits for conducting the elections set forth in said Sections 53339.7 and 53326 by unanimous written consent and the Election Official concurs in such earlier election date as shall be consented to by the qualified electors.

(3) Pursuant to said Sections 53339.7 and 53326, ballots for the Election shall be distributed to the qualified electors by the Election Official by mail with return postage prepaid, or by personal service.

(4) Pursuant to applicable sections of the Elections Code of the State of California governing the conduct of mail ballot elections of cities, and the City, the Election Official shall, among other things, mail or deliver or cause to be mailed or delivered to each qualified elector an official ballot in a form specified by the Council in the resolutions calling the

Election, and a return identification envelope with prepaid postage thereon addressed to the Election Official for returning voted official ballots.

(5) The official ballot to be mailed or delivered by the Election Official to each landowner-voter shall have printed or typed thereon the name of the landowner-voter and the number of votes to be voted by the landowner-voter and shall have appended to it a certification to be signed by the person voting the official ballot which shall certify that the person signing the certification is the person who voted the official ballot, that he or she has been authorized to vote such official ballot on behalf of the landowner-voter and if the landowner-voter is other than a natural person, that he or she is an officer of or other person affiliated with the landowner-voter entitled to vote such official ballot.

(6) The return identification envelope mailed or delivered by the Election Official to each landowner-voter shall have printed or typed thereon the following: (i) the name of the landowner, (ii) the address of the landowner, (iii) a declaration under penalty of perjury stating that the voter is the landowner or the authorized representative of the landowner entitled to vote the enclosed ballot and is the person whose name appears on the identification envelope, (iv) the printed name and signature of the voter, (v) the address of the voter, (vi) the date of signing and place of execution of said declaration, and (vii) a notice that the envelope contains an official ballot and is to be opened only by the Election Official.

(7) The instruction to voter form to be mailed or delivered by the Election Official to the landowner-voters shall inform them that the official ballots shall be returned to the Election Official properly voted as provided thereon and with the certification appended thereto properly completed and signed in the sealed return identification envelope with the certification thereon completed and signed and all other information to be inserted thereon properly inserted by the hour on the date of the Election which is specified by the Election Official for the receipt of ballots; provided that if all qualified voters have voted, the Election may be closed by the Election Official.

(8) Upon receipt of the return identification envelopes which are returned prior to the voting deadline on the date of the Election, the Election Official shall canvass the votes cast in the Election, and shall file a statement with the Council as to the results of such canvass and the election on each proposition set forth in the official ballot.

The procedures set forth in this section for conducting the Election, if held, may be modified as the Council may determine to be necessary or desirable.

PASSED, APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2020.

CITY OF MERCED, acting as the  
legislative body of the CITY OF MERCED  
COMMUNITY FACILITIES DISTRICT  
NO. 2003-02 (SERVICES)

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Mayor

ATTEST:

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City Clerk of the City of Merced

APPROVED AS TO FORM:



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City Attorney of the City of Merced



STATE OF CALIFORNIA                    )  
COUNTY OF MERCED                    ) ss.  
CITY OF MERCED                        )

I, \_\_\_\_\_, City Clerk of the City of Merced, do hereby certify that the foregoing Resolution was duly adopted by the City Council of said City, acting as the legislative body of the District, at a \_\_\_\_\_ meeting thereof held on the \_\_\_\_\_ day of \_\_\_\_\_, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

By: \_\_\_\_\_  
City Clerk of the City of Merced

**EXHIBIT A**  
**AMENDED RATE AND METHOD OF APPORTIONMENT**  
**OF SPECIAL TAX**

## EXHIBIT A

### CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2003-2 (SERVICES)

#### AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX (as of October 19, 2020)

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A Special Tax applicable to each Assessor Parcel in the City of Merced Community Facilities District No. 2003-2 (Services) shall be levied and collected according to the tax liability determined by the City of Merced or its designee, through the application of this Amended Rate and Method of Apportionment of Special Tax. All of the property in the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD unless otherwise provided for the annexed property.

#### SECTION A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**“Acre” or “Acreage”** means the land area of an Assessor Parcel as shown on an Assessor Parcel map, or if the land area is not shown on an Assessor Parcel map, the land area shown on the applicable final map or other parcel map recorded with the County.

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

**“Administrative Expenses”** means any or all of the following: the expenses of the CFD or the City in carrying out its duties for the CFD, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of its counsel, costs related to annexing property into the CFD, and all other costs and expenses of the CFD or the City in any way related to the establishment or administration of the CFD.

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

**“Annexation #1”** means the date the owners of Assessor Parcels in Improvement Area #3 and Improvement Areas #9 through #15 elected to annex into the CFD.

**“Annexation #2”** means the date the owners of Assessor Parcels in Improvement Area #7 elected to annex into the CFD.

**“Annexation #3”** means the date the owners of Assessor Parcels in Improvement Areas #16 through #22 elected to annex into the CFD.

**"Annexation #4"** means the date the owners of Assessor Parcels in Improvement Areas #23 through #25 and Improvement Area #27 elected to annex into the CFD.

**"Annexation #5"** means the date the owners of Assessor Parcels in Improvement Area #26 elected to annex into the CFD.

**"Annexation #6"** means the date the owners of Assessor Parcels in Improvement Area #28 elected to annex into the CFD.

**"Annexation #7"** means the date the owners of Assessor Parcels in Improvement Areas #29 through #31 elected to annex into the CFD.

**"Annexation #8"** means the date the owners of Assessor Parcels in Improvement Area #32 elected to annex into the CFD.

**"Annexation #9"** means the date the owners of Assessor Parcels in Improvement Area #33 elected to annex into the CFD.

**"Annexation #10"** means the date the owners of Assessor Parcels in Improvement Area #34 elected to annex into the CFD.

**"Annexation #11"** means the date the owners of Assessor Parcels in Improvement Area #35 elected to annex into the CFD.

**"Annexation #12"** means the date the owners of Assessor Parcels in Improvement Area #36 elected to annex into the CFD.

**"Annexation #13"** means the date the owners of Assessor Parcels in Improvement Area #38 elected to annex into the CFD.

**"Annexation #14"** means the date the owners of Assessor Parcels in Improvement Area #40 elected to annex into the CFD.

**"Annexation #15"** means the date the owners of Assessor Parcels in Improvement Area #39 elected to annex into the CFD.

**"Annexation #16"** means the date the owners of Assessor Parcels in Phase 2 of Moraga of Merced within Improvement Area #22 elected to annex into the CFD.

**"Assessor Parcel"** means a lot or parcel with an assigned County Assessor's Parcel number shown on a County Assessor's Parcel map.

**"Average Increase"** means the annual average increase in the Indices that shall be applied to escalate the Maximum Special Tax each Fiscal Year. The Average Increase shall be calculated in January of each year by (1) referencing the Bureau of Labor Statistics Data to identify the annual percentage increase in each Index as of the end of the prior year, and (2) taking the average of

these two percentages. If either Index decreases from one year to the next, the percentage change from the prior year shall be assumed to be zero for purposes of calculating the Average Increase.

**"CFD"** means the City of Merced Community Facilities District No. 2003-2.

**"CFD Formation"** means the date the owners of Assessor Parcels in Improvement Areas #1 through #6 elected to form the CFD.

**"City"** means the City of Merced.

**"City Council"** means the council of the City of Merced, acting as the legislative body of the CFD.

**"County"** means the County of Merced.

**"Developed Property"** means all Taxable Property in the CFD for which a building permit for new construction was issued by the City prior to May 1 of the preceding Fiscal Year.

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

**"Improvement Area"** means one of the forty-four (44) mutually exclusive geographic areas defined below and identified in Attachment 1 of this Rate and Method, and any subsequent Improvement Areas created to contain property annexed into the CFD after CFD Formation.

**"Improvement Area #1"** means the geographic area that, at CFD Formation and Annexation #2, was generally known as the Bellevue Ranch East (Phases 1 and 2) project and is specifically identified in Attachment 1 hereto as Improvement Area #1.

**"Improvement Area #2"** means the geographic area that, at CFD Formation, was generally known as the Compass Pointe project and is specifically identified in Attachment 1 hereto as Improvement Area #2.

**"Improvement Area #3"** means the geographic area that, at CFD Formation, Annexation #1, and Annexation #3, was generally known as the Sandcastle project and is specifically identified in Attachment 1 hereto as Improvement Area #3.

**"Improvement Area #4"** means the geographic area that, at CFD Formation and Annexation #2, was generally known as the Bright Development project and is specifically identified in Attachment 1 hereto as Improvement Area #4.

**"Improvement Area #5"** means the geographic area that, at CFD Formation and Annexation #2, was generally known as the Renaissance project and is specifically identified in Attachment 1 hereto as Improvement Area #5.

**"Improvement Area #6"** means the geographic area that, at CFD Formation, was generally known as the Big Valley project and is specifically identified in Attachment 1 hereto as Improvement Area #6.

**"Improvement Area #7"** means the geographic area that, at Annexation #2, was generally known as the Bellevue Ranch West project and is specifically identified in Attachment 1 hereto as Improvement Area #7.

**"Improvement Area #8"** is intentionally excluded.

**"Improvement Area #9"** means the geographic area that, at Annexation #1, was generally known as the University Park Residential project and is specifically identified in Attachment 1 hereto as Improvement Area #9.

**"Improvement Area #10"** means the geographic area that, at Annexation #1, was generally known as the Tuscany project and is specifically identified in Attachment 1 hereto as Improvement Area #10.

**"Improvement Area #11"** means the geographic area that, at Annexation #1, was generally known as the Provance project and is specifically identified in Attachment 1 hereto as Improvement Area #11.

**"Improvement Area #12"** means the geographic area that, at Annexation #1, was generally known as the Promenade project and is specifically identified in Attachment 1 hereto as Improvement Area #12.

**"Improvement Area #13"** means the geographic area that, at Annexation #1, was generally known as the Alfarata Ranch Unit 2 project and is specifically identified in Attachment 1 hereto as Improvement Area #13.

**"Improvement Area #14"** means the geographic area that, at Annexation #1 and Annexation #2, was generally known as the Franco project and is specifically identified in Attachment 1 hereto as Improvement Area #14.

**"Improvement Area #15"** means the geographic area that, at Annexation #1, was generally known as the Cottages project and is specifically identified in Attachment 1 hereto as Improvement Area #15.

**"Improvement Area #16"** means the geographic area that, at Annexation #3, was generally known as the Tuscany East project and is specifically identified in Attachment 1 hereto as Improvement Area #16.

**"Improvement Area #17"** means the geographic area that, at Annexation #3, was generally known as the Hartley Crossings project and is specifically identified in Attachment 1 hereto as Improvement Area #17.

**"Improvement Area #18"** means the geographic area that, at Annexation #3, was generally known as The Crossing at River Oaks project and is specifically identified in Attachment 1 hereto as Improvement Area #18.

**"Improvement Area #19"** means the geographic area that, at Annexation #3, was generally known as the Mohamed Apartments project and is specifically identified in Attachment 1 hereto as Improvement Area #19.

**"Improvement Area #20"** means the geographic area that, at Annexation #3, was generally known as the Sunnyview Apartments project and is specifically identified in Attachment 1 hereto as Improvement Area #20.

**"Improvement Area #21"** means the geographic area that, at Annexation #3, was generally known as the University Park II project and is specifically identified in Attachment 1 hereto as Improvement Area #21.

**"Improvement Area #22"** means the geographic area that, at Annexation #3, was generally known as the Moraga of Merced Lakemont Homes project and at Annexation #16, was generally known as Phase 2 of Moraga of Merced, and is specifically identified in Attachment 1 hereto as Improvement Area #22.

**"Improvement Area #23"** means the geographic area that, at Annexation #4, was generally known as the Mission Ranch project and is specifically identified in Attachment 1 hereto as Improvement Area #23.

**"Improvement Area #24"** means the geographic area that, at Annexation #4, was generally known as the Cypress Terrace (Phases 6 and 7) project and is specifically identified in Attachment 1 hereto as Improvement Area #24.

**"Improvement Area #25"** means the geographic area that, at Annexation #4, was generally known as the Cypress Terrace East project and is specifically identified in Attachment 1 hereto as Improvement Area #25.

**"Improvement Area #26"** means the geographic area that, at Annexation #5, was generally known as The Meadows project and is specifically identified in Attachment 1 hereto as Improvement Area #26.

**"Improvement Area #27"** means the geographic area that, at Annexation #4, was generally known as the Lantana Estates South project and is specifically identified in Attachment 1 hereto as Improvement Area #27.

**"Improvement Area #28"** means the geographic area that, at Annexation #6, was generally known as The Meadows #2 project and is specifically identified in Attachment 1 hereto as Improvement Area #28.

**"Improvement Area #29"** means the geographic area that, at Annexation #7, was generally known as the Paseo project and is specifically identified in Attachment 1 hereto as Improvement Area #29.

**"Improvement Area #30"** means the geographic area that, at Annexation #7, was generally known as the Highland Park project and is specifically identified in Attachment 1 hereto as Improvement Area #30.

**"Improvement Area #31"** means the geographic area that, at Annexation #7, was generally known as the Mercy Hospital project and is specifically identified in Attachment 1 hereto as Improvement Area #31.

**"Improvement Area #32"** means the geographic area that, at Annexation #8, was generally known as the Fahrens Park Plaza project and is specifically identified in Attachment 1 hereto as Improvement Area #32.

**"Improvement Area #33"** means the geographic area that, at Annexation #9, was generally known as the Mansionette Estates No. 5 project and is specifically identified in Attachment 1 hereto as Improvement Area #33.

**"Improvement Area #34"** means the geographic area that, at Annexation #10, was generally known as the Northview Professional Center project and is specifically identified in Attachment 1 hereto as Improvement Area #34.

**"Improvement Area #35"** means the geographic area that, at Annexation #11, was generally known as the Compass Pointe Apartments project and is specifically identified in Attachment 1 hereto as Improvement Area #35.

**"Improvement Area #36"** means the geographic area that, at Annexation #12, was generally known as the Merced Station project and is specifically identified in Attachment 1 hereto as Improvement Area #36.

**"Improvement Area #37"** is reserved for future use.

**"Improvement Area #38"** means the geographic area that, at Annexation #13, was generally known as the PG&E Merced Regional Service Center project and is specifically identified in Attachment 1 hereto as Improvement Area #38.

**"Improvement Area #39"** is reserved for future use.

**"Improvement Area #40"** means the geographic area that, at Annexation #14, was generally known as the Stone Ridge South project and is specifically identified in Attachment 1 hereto as Improvement Area #40.

**"Improvement Area #41"** is reserved for future use.

**"Improvement Area #42"** is reserved for future use.

**"Improvement Area #43"** is reserved for future use.

**"Improvement Area #44"** means the geographic area that, at Annexation #14, was generally known as the Stone Ridge South Apartments project and is specifically identified in Attachment 1 hereto as a future annexation area of the CFD.



**“Index or Indices”** means the Consumer Price Index (CPI) for the San Francisco All Urban Wage Earners Category and the National CPI.

**“Industrial Property”** means any Developed Property for which a building permit was issued for construction of a building that will be used primarily for warehousing, distribution, manufacturing, processing, or related activities, as determined by the Administrator using reasonable and established City zoning and other land use standards.

**“Maximum Special Tax”** means the greatest amount of Special Tax that can be levied in any Fiscal Year determined under this Rate and Method.

**“Multi-Family Residential Property”** means all Assessor Parcels of Developed Property for which a building permit was issued for construction of a residential structure with multiple Units, all of which are offered for rent to the general public and are not available for sale to individual owners.

**“Office Property”** means any Developed Property for which a building permit was issued for construction of a building that will be divided primarily into individual offices (including cubicles or other modular office space) for use by companies to conduct business, as determined by the Administrator using reasonable and established City zoning and other land use standards.

**“Other Property”** means any Developed Property that is not Single Family Residential Property, Multi-Family Residential Property, Retail Property, Office Property, or Industrial Property. Developed Property within Improvement Area #31 shall be categorized as Other 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 Parcels of Developed Property.

**“Public Property”** means any CFD Assessor Parcels owned by or irrevocably offered for dedication to the United States of America, the State of California, the County, the City, or other local governments or public agencies.

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

**“Retail Property”** means any Developed Property for which a building permit was issued for construction of a building that will include primarily commercial establishments which sell general merchandise, hard goods, personal services, and other items directly to consumers, including but not limited to travel agencies, hardware stores, food stores, automotive dealers, service stations, home furnishing stores, restaurants, bars, banks, repair shops, movie theaters, day care centers, and art galleries, as determined by the Administrator using reasonable and established City zoning and other land use standards.

**“Services”** means the services authorized to be financed, in whole or in part, by the Special Taxes in the CFD.

**"Single Family Residential Property"** means any Developed Property for which a building permit was issued for construction of: (i) a Unit that does not share a common wall with another Unit; or (ii) two or more Units that share common walls and are initially offered for sale to individual owners, including condominiums as defined under California Civil Code 1351.

**"Special Tax"** means any tax levied in the CFD pursuant to the Rate and Method.

**"Special Tax Requirement"** means the amount necessary in any Fiscal Year to: (i) pay the cost of the Services; (ii) create a sinking fund for Services that could not otherwise be funded in a given Fiscal Year; (iii) cure any delinquencies in the payment of Special Taxes 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; and (iv) pay Administrative Expenses.

**"Square Foot," "Square Footage," or "Square Feet"** means the floor area square footage reflected on the original construction building permit issued for construction of a Unit or a building of Retail Property, Office Property, Industrial Property, or Other Property and any Square Footage subsequently added to a Unit or a building of such Taxable Property after issuance of a building permit for expansion or renovation of such Unit or building.

**"Taxable Property"** means any Assessor Parcel within the CFD which is not exempt from the Special Tax by applicable law or Section F below.

**"Unit"** means a structure constructed primarily for human habitation, which may be an individual detached residential unit, an individual attached residential unit within a duplex, triplex, fourplex, townhome, or condominium structure, or an individual apartment unit.

## **SECTION B. DATA FOR ANNUAL ADMINISTRATION**

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor Parcel numbers of all Taxable Property. The Administrator shall also determine: (i) within which Improvement Area each Assessor Parcel is located; (ii) whether each Assessor Parcel is Developed Property; (iii) for Developed Property, which Assessor Parcels are Single Family Residential Property, Multi-Family Residential Property, Retail Property, Office Property, Industrial Property, and Other Property; (iv) also for Developed Property, the Unit or building Square Footage; and (v) the Special Tax Requirement.

## **SECTION C. MAXIMUM SPECIAL TAX**

The following tables identify the Maximum Special Taxes for Taxable Property within each Improvement Area of the CFD. The Maximum Special Taxes are all subject to annual escalation as specified in Section C.45 below.

1. *Special Tax Rates, Improvement Area #1 – Bellevue Ranch East (Phases 1 & 2)*

Table 1 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #1 of the CFD.

**TABLE 1**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #1 – BELLEVUE RANCH EAST (PHASES 1 & 2)**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$548<br>per Unit  |
| Multi-Family<br>Residential Property  | \$476<br>per Unit  |
| Retail<br>Property                    | \$64 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$59 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$40 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$64 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

2. *Special Tax Rates, Improvement Area #2 – Compass Pointe*

Table 2 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #2 of the CFD.

**TABLE 2**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #2 – COMPASS POINTE**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$644<br>per Unit  |
| Multi-Family<br>Residential Property  | \$539<br>per Unit  |
| Retail<br>Property                    | \$110 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$103 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$68 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$110 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 3. *Special Tax Rates, Improvement Area #3 - Sandcastle*

Table 3 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #3 of the CFD.

**TABLE 3**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #3 - SANDCASTLE**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$593<br>per Unit  |
| Multi-Family<br>Residential Property  | \$512<br>per Unit  |
| Retail<br>Property                    | \$80 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$76 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$48 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$80 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 4. *Special Tax Rates, Improvement Area #4 - Bright Development*

Table 4 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #4 of the CFD.

**TABLE 4**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #4 – BRIGHT DEVELOPMENT**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$609<br>per Unit  |
| Multi-Family<br>Residential Property  | \$520<br>per Unit  |
| Retail<br>Property                    | \$89 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$84 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$54 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$89 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

5. *Special Tax Rates, Improvement Area #5 - Renaissance*

Table 5 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #5 of the CFD.

**TABLE 5**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #5 - RENAISSANCE**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$489<br>per Unit  |
| Multi-Family<br>Residential Property  | \$429<br>per Unit  |
| Retail<br>Property                    | \$43 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$37 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$29 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$43 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

6. *Special Tax Rates, Improvement Area #6 - Big Valley*

Table 6 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #6 of the CFD.

**TABLE 6**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #6 – BIG VALLEY**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$524<br>per Unit  |
| Multi-Family<br>Residential Property  | \$474<br>per Unit  |
| Retail<br>Property                    | \$40 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$40 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$22 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$40 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

7. *Special Tax Rates, Improvement Area #7 – Bellevue Ranch West*

Table 7 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #7 of the CFD.

**TABLE 7**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #7 – BELLEVUE RANCH WEST**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$701<br>per Unit  |
| Multi-Family<br>Residential Property  | \$600<br>per Unit  |
| Retail<br>Property                    | \$116 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$115 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$67 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$116 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> *Subject to annual escalation as described in Section C.45 below.*

8. *Special Tax Rates, Improvement Area #8 – Intentionally Excluded*

**9. Special Tax Rates, Improvement Area #9 – University Park Residential**

Table 9 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #9 of the CFD.

**TABLE 9**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #9 – UNIVERSITY PARK RESIDENTIAL**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$643<br>per Unit  |
| Multi-Family<br>Residential Property  | \$544<br>per Unit  |
| Retail<br>Property                    | \$105 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$99 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$64 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$105 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**10. Special Tax Rates, Improvement Area #10 – Tuscany**

Table 10 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #10 of the CFD.

**TABLE 10**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #10 – TUSCANY**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$480<br>per Unit  |
| Multi-Family<br>Residential Property  | \$427<br>per Unit  |
| Retail<br>Property                    | \$35 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$31 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$23 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$35 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 11. Special Tax Rates, Improvement Area #11 - Provance

Table 11 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #11 of the CFD.

**TABLE 11**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #11 - PROVANCE**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$638<br>per Unit  |
| Multi-Family<br>Residential Property  | \$542<br>per Unit  |
| Retail<br>Property                    | \$101 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$96 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$61 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$101 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 12. Special Tax Rates, Improvement Area #12 - Promenade

Table 12 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #12 of the CFD.

**TABLE 12**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #12 – PROMENADE**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$438<br>per Unit  |
| Multi-Family<br>Residential Property  | \$401<br>per Unit  |
| Retail<br>Property                    | \$14 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$12 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$10 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$14 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.



### 13. Special Tax Rates, Improvement Area #13 – Alfarata Ranch Unit 2

Table 13 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #13 of the CFD.

**TABLE 13**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #13 – ALFARATA RANCH UNIT 2**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$593<br>per Unit  |
| Multi-Family<br>Residential Property  | \$471<br>per Unit  |
| Retail<br>Property                    | \$116 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$100 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$80 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$116 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 14. Special Tax Rates, Improvement Area #14 – Franco

Table 14 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #14 of the CFD.

**TABLE 14**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #14 – FRANCO**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$504<br>per Unit  |
| Multi-Family<br>Residential Property  | \$430<br>per Unit  |
| Retail<br>Property                    | \$57 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$49 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$40 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$57 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 15. Special Tax Rates, Improvement Area #15 – Cottages

Table 15 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #15 of the CFD.

**TABLE 15**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #15 – COTTAGES**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2003-04<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$631<br>per Unit  |
| Multi-Family<br>Residential Property  | \$548<br>per Unit  |
| Retail<br>Property                    | \$87 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$86 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$50 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$87 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 16. Special Tax Rates, Improvement Area #16 – Tuscany East

Table 16 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #16 of the CFD.

**TABLE 16**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #16 – TUSCANY EAST**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$572<br>per Unit  |
| Multi-Family<br>Residential Property  | \$486<br>per Unit  |
| Retail<br>Property                    | \$77 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$70 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$50 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$77 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 17. Special Tax Rates, Improvement Area #17 – Hartley Crossings

Table 17 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #17 of the CFD.

**TABLE 17**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #17 – HARTLEY CROSSINGS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$528<br>per Unit  |
| Multi-Family<br>Residential Property  | \$438<br>per Unit  |
| Retail<br>Property                    | \$73 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$61 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$52 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$73 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 18. Special Tax Rates, Improvement Area #18 – The Crossing at River Oaks

Table 18 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #18 of the CFD.

**TABLE 18**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #18 – THE CROSSING AT RIVER OAKS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$639<br>per Unit  |
| Multi-Family<br>Residential Property  | \$529<br>per Unit  |
| Retail<br>Property                    | \$110 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$100 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$71 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$110 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 19. Special Tax Rates, Improvement Area #19 – Mohamed Apartments

Table 19 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #19 of the CFD.

**TABLE 19**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #19 – MOHAMED APARTMENTS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$433<br>per Unit  |
| Multi-Family<br>Residential Property  | \$408<br>per Unit  |
| Retail<br>Property                    | Not Applicable   |
| Office<br>Property                    | Not Applicable   |
| Industrial<br>Property                | Not Applicable   |
| Other<br>Property                     | Not Applicable   |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 20. Special Tax Rates, Improvement Area #20 – Sunnyview Apartments

Table 20 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #20 of the CFD.

**TABLE 20**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #20 – SUNNYVIEW APARTMENTS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$433<br>per Unit  |
| Multi-Family<br>Residential Property  | \$408<br>per Unit  |
| Retail<br>Property                    | Not Applicable   |
| Office<br>Property                    | Not Applicable   |
| Industrial<br>Property                | Not Applicable   |
| Other<br>Property                     | Not Applicable   |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

## 21. Special Tax Rates, Improvement Area #21 – University Park II

Table 21 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #21 of the CFD.

**TABLE 21**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #21 – UNIVERSITY PARK II**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$691<br>per Unit  |
| Multi-Family<br>Residential Property  | \$548<br>per Unit  |
| Retail<br>Property                    | \$149 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$133 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$98 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$149 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

## 22. Special Tax Rates, Improvement Area #22 – Moraga of Merced

Table 22 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #22 of the CFD.

**TABLE 22**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #22 – MORAGA OF MERCED**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$752<br>per Unit  |
| Multi-Family<br>Residential Property  | \$623<br>per Unit  |
| Retail<br>Property                    | \$147 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$140 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$89 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$147 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 23. Special Tax Rates, Improvement Area #23 – Mission Ranch

Table 23 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #23 of the CFD.

**TABLE 23**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #23 – MISSION RANCH**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$774<br>per Unit  |
| Multi-Family<br>Residential Property  | \$595<br>per Unit  |
| Retail<br>Property                    | \$194 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$174 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$128 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$194 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 24. Special Tax Rates, Improvement Area #24 – Cypress Terrace (Phases 6 and 7)

Table 24 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #24 of the CFD.

**TABLE 24**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #24 – CYPRESS TERRACE (PHASES 6 AND 7)**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$728<br>per Unit  |
| Multi-Family<br>Residential Property  | \$606<br>per Unit  |
| Retail<br>Property                    | \$137 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$130 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$83 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$137 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**25. Special Tax Rates, Improvement Area #25 – Cypress Terrace East**

Table 25 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #25 of the CFD.

**TABLE 25**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #25 – CYPRESS TERRACE EAST**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$914<br>per Unit  |
| Multi-Family<br>Residential Property  | \$737<br>per Unit  |
| Retail<br>Property                    | \$218 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$209 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$131 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$218 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**26. Special Tax Rates, Improvement Area #26 – The Meadows**

Table 26 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #26 of the CFD.

**TABLE 26**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #26 – THE MEADOWS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$947<br>per Unit  |
| Multi-Family<br>Residential Property  | \$743<br>per Unit  |
| Retail<br>Property                    | \$225 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$215 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$135 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$225 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**27. Special Tax Rates, Improvement Area #27 – Lantana Estates South**

Table 27 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #27 of the CFD.

**TABLE 27**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #27 – LANTANA ESTATES SOUTH**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$834<br>per Unit  |
| Multi-Family<br>Residential Property  | \$700<br>per Unit  |
| Retail<br>Property                    | \$166 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$164 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$95 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$166 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**28. Special Tax Rates, Improvement Area #28 – The Meadows #2**

Table 28 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #28 of the CFD.

**TABLE 28**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #28 – THE MEADOWS #2**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$947<br>per Unit  |
| Multi-Family<br>Residential Property  | \$743<br>per Unit  |
| Retail<br>Property                    | \$225 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$215 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$135 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$225 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.



## 29. Special Tax Rates, Improvement Area #29 – Paseo

Table 29 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #29 of the CFD.

**TABLE 29**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #29 – PASEO**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$1,008<br>per Unit  |
| Multi-Family<br>Residential Property  | \$762<br>per Unit  |
| Retail<br>Property                    | \$294 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$271 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$186 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$294 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

## 30. Special Tax Rates, Improvement Area #30 – Highland Park

Table 30 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #30 of the CFD.

**TABLE 30**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #30 – HIGHLAND PARK**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$650<br>per Unit  |
| Multi-Family<br>Residential Property  | \$557<br>per Unit  |
| Retail<br>Property                    | \$97 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$93 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$58 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$97 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 31. Special Tax Rates, Improvement Area #31 – Mercy Hospital

Table 31 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #31 of the CFD.

**TABLE 31**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #31 – MERCY HOSPITAL**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$172<br>per Unit  |
| Multi-Family<br>Residential Property  | \$139<br>per Unit  |
| Retail<br>Property                    | \$59 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$62 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$30 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$59 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 32. Special Tax Rates, Improvement Area #32 – Fahrens Park Plaza

Table 32 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #32 of the CFD.

**TABLE 32**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #32 – FAHRENS PARK PLAZA**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$988<br>per Unit  |
| Multi-Family<br>Residential Property  | \$889<br>per Unit  |
| Retail<br>Property                    | \$161 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$181 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$71 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$181 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 33. Special Tax Rates, Improvement Area #33 – Mansionette Estates No. 5

Table 33 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #33 of the CFD.

**TABLE 33**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #33 – MANSIONETTE ESTATES NO. 5**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$1,130<br>per Unit  |
| Multi-Family<br>Residential Property  | \$957<br>per Unit  |
| Retail<br>Property                    | \$252 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$260 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$133 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$260 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 34. Special Tax Rates, Improvement Area #34 – Northview Professional Center

Table 34 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #34 of the CFD.

**TABLE 34**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #34 – NORTHVIEW PROFESSIONAL CENTER**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$850<br>per Unit  |
| Multi-Family<br>Residential Property  | \$742<br>per Unit  |
| Retail<br>Property                    | \$146 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$152 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$75 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$152 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 35. Special Tax Rates, Improvement Area #35 – Compass Pointe Apartments

Table 35 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #35 of the CFD.

**TABLE 35**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #35 – COMPASS POINTE APARTMENTS**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$543<br>per Unit  |
| Multi-Family<br>Residential Property  | \$479<br>per Unit  |
| Retail<br>Property                    | \$53 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$50 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$33 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$53 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

### 36. Special Tax Rates, Improvement Area #36 – Merced Station

Table 36 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #36 of the CFD.

**TABLE 36**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #36 – MERCED STATION**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$580<br>per Unit  |
| Multi-Family<br>Residential Property  | \$483<br>per Unit  |
| Retail<br>Property                    | \$89 per 1,000 Square<br>Feet of Building                      |
| Office<br>Property                    | \$78 per 1,000 Square<br>Feet of Building                      |
| Industrial<br>Property                | \$59 per 1,000 Square<br>Feet of Building                      |
| Other<br>Property                     | \$89 per 1,000 Square<br>Feet of Building                      |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**37. Special Tax Rates, Improvement Area #37 – Reserved for Future Use**

**38. Special Tax Rates, Improvement Area #38 – PG&E Merced Regional Service Center**

Table 38 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #38 of the CFD.

**TABLE 38**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #38 – PG&E MERCED REGIONAL SERVICE CENTER**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$4,028<br>per Unit  |
| Multi-Family<br>Residential Property  | \$3,572<br>per Unit  |
| Retail<br>Property                    | \$1,007 per 1,000 Square<br>Feet of Building                   |
| Office<br>Property                    | \$1,150 per 1,000 Square<br>Feet of Building                   |
| Industrial<br>Property                | \$431 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$1,150 per 1,000 Square<br>Feet of Building                   |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

**39. Special Tax Rates, Improvement Area #39 – Reserved for Future Use**

**40. Special Tax Rates, Improvement Area #40 – Stone Ridge South**

Table 40 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #40 of the CFD.

**TABLE 40**  
**MAXIMUM SPECIAL TAXES**  
**IMPROVEMENT AREA #40 – STONE RIDGE SOUTH**

| <i>Type of Property</i>               | <i>Maximum Special Tax<br/>Fiscal Year 2005-06<sup>1</sup></i> |
|---------------------------------------|--|
| Single Family<br>Residential Property | \$824<br>per Unit  |
| Multi-Family<br>Residential Property  | \$603<br>per Unit  |
| Retail<br>Property                    | \$241 per 1,000 Square<br>Feet of Building                     |
| Office<br>Property                    | \$211 per 1,000 Square<br>Feet of Building                     |
| Industrial<br>Property                | \$162 per 1,000 Square<br>Feet of Building                     |
| Other<br>Property                     | \$241 per 1,000 Square<br>Feet of Building                     |

<sup>1</sup> Subject to annual escalation as described in Section C.45 below.

*41. Special Tax Rates, Improvement Area #41 – Reserved for Future Use*

*42. Special Tax Rates, Improvement Area #42 – Reserved for Future Use*

*43. Special Tax Rates, Improvement Area #43 – Reserved for Future Use*

*44. Special Tax Rates, Improvement Area #44 – Stone Ridge South Apartments (Future Annexation Area)*

The Maximum Special Taxes for Taxable Property within Improvement Area #44 will be identified at the time such property is annexed into the CFD and will be included in the unanimous approval form signed by the annexing property owner.



#### **45. Special Tax Increases**

In January 2004, and each January thereafter, all figures shown in Tables 1 through 15 above shall be adjusted by applying the Average Increase, if any, in the Indices. Each annual adjustment of the Maximum Special Tax shall become effective on the subsequent July 1.

In January 2006, and each January thereafter, all figures shown in Tables 16 through 44 above shall be adjusted by applying the Average Increase, if any, in the Indices. Each annual adjustment of the Maximum Special Tax shall become effective on the subsequent July 1.

#### **SECTION D. METHOD OF LEVY**

Each Fiscal Year, the Special Tax shall be levied on all Assessor Parcels of Developed Property, separately for each Improvement Area, according to the steps outlined below.

- Step 1:** Determine for an Improvement Area the Special Tax Requirement, as defined in Section A above, for the Fiscal Year in which the Special Tax will be collected;
- Step 2:** Calculate the total Special Tax revenues that could be collected from Developed Property in the Improvement Area based on application of the Maximum Special Tax rates determined pursuant to Section C above;
- Step 3:** If the amount determined in Step 1 is greater than or equal to the amount calculated in Step 2, levy the Maximum Special Tax on all Assessor Parcels of Developed Property in the Improvement Area;
- Step 4:** If the amount determined in Step 1 is less than the amount calculated in Step 2, levy the Special Tax Proportionately on each Assessor Parcel of Developed Property in the Improvement Area so the amount of the Special Tax levy equals the Special Tax Requirement for that Fiscal Year.

#### **SECTION E. COLLECTION**

Except as may be provided by the CFD or the City, and for delinquencies, the Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes. The Special Tax obligation applicable to an Assessor Parcel in the CFD may not be prepaid and the obligation of the Assessor Parcel to pay the Special Tax may not be permanently satisfied.

For the portion of Improvement Area #22 that was annexed into the CFD pursuant to Annexation #16, the Special Tax levy shall commence in Fiscal Year 2020-21 and for such Fiscal Year shall be based on the building permits issued by the City as of May 1, 2020.

#### **SECTION F. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method, no Special Tax shall be levied on Public Property, except as otherwise provided in the Act.

#### **SECTION G. INTERPRETATION**

The Administrator may interpret this Rate and Method as necessary to clarify any inconsistency, vagueness, or ambiguity.

#### **SECTION H. 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 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 Council, whose decision shall be final. If the decision of the Administrator or the 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.

**Table 1**  
**City of Merced Services CFD Annexations**  
**Project Specific Analysis**  
**Project Land Use and Services Data**

| Land Use                             | Tuscany<br>East | Hartley<br>Crossings | River Oaks | Mohamed | Sunnyview<br>Apartments | University<br>Park No. 2 | Moraga/<br>Lakemont |
|--------------------------------------|-----------------|----------------------|------------|---------|-------------------------|--------------------------|---------------------|
| <u>Residential (Dwelling Units)</u>  |                 |                      |            |         |                         |                          |                     |
| Single Family                        | 47              | 28                   | 273        | 0       | 0                       | 253                      | 520                 |
| Multi-Family                         | 0               | 0                    | 127        | 28      | 113                     | 0                        | 0                   |
| <u>Non-Residential (Square Feet)</u> |                 |                      |            |         |                         |                          |                     |
| Retail                               | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Office                               | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Industrial                           | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| <u>Other</u>                         |                 |                      |            |         |                         |                          |                     |
| Landscaped Acres                     | 0.11            | 0.00                 | 1.51       | 0.00    | 0.00                    | 1.03                     | 4.16                |
| Storm Drainage Miles                 | 0.11            | 0.16                 | 1.52       | 0.00    | 0.00                    | 1.26                     | 3.05                |

Source: City of Merced; Goodwin Consulting Group, Inc.

12/13/05

**Table 2**  
**City of Merced Services CFD Annexations**  
**Project Specific Analysis**  
**City Cost and Allocation Data**

|   | Landscaping<br>Maintenance | Storm<br>Drainage<br>Maintenance |
|---|----------------------------|----------------------------------|
| <b>Expenditures /1</b>                      | \$341,749                  | \$464,196                        |
| <b>Dwelling Unit Equivalents (DUEs)</b>     |                            |                                  |
| <u>Residential DUEs (per Dwelling Unit)</u> |                            |                                  |
| Single Family                               | 1.00                       | 1.00                             |
| Multi-Family                                | 0.88                       | 0.33                             |
| <u>Non-Residential DUEs (per 1,000 SF)</u>  |                            |                                  |
| Retail                                      | 0.28                       | 0.77                             |
| Office                                      | 0.32                       | 0.64                             |
| Industrial                                  | 0.12                       | 0.55                             |
| <b>Cost Factors</b>                         |                            |                                  |
| Landscaped Acres                            | 17                         |                                  |
| Storm Drainage Miles                        |                            | 36                               |
| Cost per Acre                               | \$20,103                   |                                  |
| Cost per Mile                               |                            | \$12,894                         |

/1 Expenditures include costs associated with the following budget categories: personnel, supplies and services, non-capital acquisitions, administrative, and interdepartmental services.

Source: City of Merced 2005-06 Annual Budget; City of Merced; City of Merced Public Facilities Financing Plan; DPFG;  
Goodwin Consulting Group, Inc.

12/13/05

**Table 3**  
**City of Merced Services CFD Annexations**  
**Project Specific Analysis**  
**Landscaping Maintenance**

|  | Tuscany<br>East | Hartley<br>Crossings | River Oaks | Mohamed | Sunnyview<br>Apartments | University<br>Park No. 2 | Moraga/<br>Lakemont |
|--|-----------------|----------------------|------------|---------|-------------------------|--------------------------|---------------------|
| <b>Land Uses &amp; DUEs</b>            |                 |                      |            |         |                         |                          |                     |
| <u>Residential (Dwelling Units)</u>    |                 |                      |            |         |                         |                          |                     |
| Single-Family                          | 47              | 28                   | 273        | 0       | 0                       | 253                      | 520                 |
| Multi-Family                           | 0               | 0                    | 127        | 28      | 113                     | 0                        | 0                   |
| <u>Non-Residential (Square Feet)</u>   |                 |                      |            |         |                         |                          |                     |
| Retail                                 | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Office                                 | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Industrial                             | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Dwelling Unit Equivalents              | 47              | 28                   | 385        | 25      | 99                      | 253                      | 520                 |
| <b>Annual Cost</b>                     | \$2,275         | \$0                  | \$30,284   | \$0     | \$0                     | \$20,666                 | \$83,540            |
| <b>Cost per DUE</b>                    | \$48            | \$0                  | \$79       | \$0     | \$0                     | \$82                     | \$161               |
| <b>Special Tax Rates</b>               |                 |                      |            |         |                         |                          |                     |
| <u>Residential (per Dwelling Unit)</u> |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$48            | \$0                  | \$79       | \$0     | \$0                     | \$82                     | \$161               |
| Multi-Family                           | \$43            | \$0                  | \$69       | \$0     | \$0                     | \$72                     | \$141               |
| <u>Non-Residential (per 1,000 SF)</u>  |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$14            | \$0                  | \$22       | \$0     | \$0                     | \$23                     | \$45                |
| Office                                 | \$15            | \$0                  | \$25       | \$0     | \$0                     | \$26                     | \$51                |
| Industrial                             | \$6             | \$0                  | \$9        | \$0     | \$0                     | \$10                     | \$19                |
| <b>Annual Special Tax Revenue</b>      |                 |                      |            |         |                         |                          |                     |
| <u>Residential</u>                     |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$2,275         | \$0                  | \$21,479   | \$0     | \$0                     | \$20,666                 | \$83,540            |
| Multi-Family                           | \$0             | \$0                  | \$8,804    | \$0     | \$0                     | \$0                      | \$0                 |
| <u>Non-Residential</u>                 |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Office                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Industrial                             | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| <b>Total Revenue</b>                   | \$2,275         | \$0                  | \$30,284   | \$0     | \$0                     | \$20,666                 | \$83,540            |

Source: Goodwin Consulting Group, Inc.

12/13/05

**Table 4**  
**City of Merced Services CFD Annexations**  
**Project Specific Analysis**  
**Storm Drainage Maintenance**

|  | Tuscany<br>East | Hartley<br>Crossings | River Oaks | Mohamed | Sunnyview<br>Apartments | University<br>Park No. 2 | Moraga/<br>Lakemont |
|--|-----------------|----------------------|------------|---------|-------------------------|--------------------------|---------------------|
| <b>Land Uses &amp; DUEs</b>            |                 |                      |            |         |                         |                          |                     |
| <u>Residential (Dwelling Units)</u>    |                 |                      |            |         |                         |                          |                     |
| Single Family                          | 47              | 28                   | 273        | 0       | 0                       | 253                      | 520                 |
| Multi-Family                           | 0               | 0                    | 127        | 28      | 113                     | 0                        | 0                   |
| <u>Non-Residential (Square Feet)</u>   |                 |                      |            |         |                         |                          |                     |
| Retail                                 | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Office                                 | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Industrial                             | 0               | 0                    | 0          | 0       | 0                       | 0                        | 0                   |
| Dwelling Unit Equivalents              | 47              | 28                   | 314        | 9       | 37                      | 253                      | 520                 |
| <b>Annual Cost</b>                     | \$1,465         | \$2,112              | \$19,537   | \$0     | \$0                     | \$16,184                 | \$39,391            |
| Share of Fahrens Park Storm Pump       |                 |                      |            |         |                         | \$1,790                  |                     |
| Share of Sandcastle Storm Pump         |                 |                      | \$7,413    |         |                         |                          |                     |
| Share of Renaissance Storm Pump        | \$1,480         |                      |            |         |                         |                          |                     |
| Share of Summer Creek Storm Pump       |                 |                      |            |         |                         |                          | \$9,688             |
| University Park Storm Pump             |                 |                      |            |         |                         | \$13,800                 |                     |
| <b>Total Cost</b>                      | \$2,945         | \$2,112              | \$26,950   | \$0     | \$0                     | \$31,574                 | \$49,079            |
| <b>Total Cost per DUE</b>              | \$63            | \$75                 | \$86       | \$0     | \$0                     | \$125                    | \$94                |
| <b>Special Tax Rates</b>               |                 |                      |            |         |                         |                          |                     |
| <u>Residential (per Dwelling Unit)</u> |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$63            | \$75                 | \$86       | \$0     | \$0                     | \$125                    | \$94                |
| Multi-Family                           | \$20            | \$25                 | \$28       | \$0     | \$0                     | \$41                     | \$31                |
| <u>Non-Residential (per 1,000 SF)</u>  |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$48            | \$58                 | \$66       | \$0     | \$0                     | \$96                     | \$73                |
| Office                                 | \$40            | \$48                 | \$55       | \$0     | \$0                     | \$80                     | \$61                |
| Industrial                             | \$34            | \$41                 | \$47       | \$0     | \$0                     | \$69                     | \$52                |
| <b>Annual Special Tax Revenue</b>      |                 |                      |            |         |                         |                          |                     |
| <u>Residential</u>                     |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$2,945         | \$2,112              | \$23,396   | \$0     | \$0                     | \$31,574                 | \$49,079            |
| Multi-Family                           | \$0             | \$0                  | \$3,553    | \$0     | \$0                     | \$0                      | \$0                 |
| <u>Non-Residential</u>                 |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Office                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Industrial                             | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| <b>Total Revenue</b>                   | \$2,945         | \$2,112              | \$26,950   | \$0     | \$0                     | \$31,574                 | \$49,079            |

Source: Goodwin Consulting Group, Inc.

12/13/05

**Table 5**  
**City of Merced Services CFD Annexations**  
**Total Special Taxes by Project Area (FY 2005-06)**

| Land Use                               | Tuscany<br>East | Hartley<br>Crossings | River Oaks | Mohamed | Sunnyview<br>Apartments | University<br>Park No. 2 | Moraga/<br>Lakemont |
|--|-----------------|----------------------|------------|---------|-------------------------|--------------------------|---------------------|
| <b>Citywide Services</b>               |                 |                      |            |         |                         |                          |                     |
| <u>Residential (per Dwelling Unit)</u> |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$433           | \$433                | \$433      | \$433   | \$433                   | \$433                    | \$433               |
| Multi-Family                           | \$408           | \$408                | \$408      | \$408   | \$408                   | \$408                    | \$408               |
| <u>Non-Residential (per 1,000 SF)</u>  |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Office                                 | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| Industrial                             | \$0             | \$0                  | \$0        | \$0     | \$0                     | \$0                      | \$0                 |
| <b>Project-Specific Services /1</b>    |                 |                      |            |         |                         |                          |                     |
| <u>Residential (per Dwelling Unit)</u> |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$139           | \$94                 | \$205      | \$0     | \$0                     | \$258                    | \$319               |
| Multi-Family                           | \$79            | \$31                 | \$121      | \$0     | \$0                     | \$141                    | \$215               |
| <u>Non-Residential (per 1,000 SF)</u>  |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$77            | \$73                 | \$110      | \$0     | \$0                     | \$149                    | \$147               |
| Office                                 | \$70            | \$61                 | \$100      | \$0     | \$0                     | \$133                    | \$140               |
| Industrial                             | \$50            | \$52                 | \$71       | \$0     | \$0                     | \$98                     | \$89                |
| <b>Total - All Services</b>            |                 |                      |            |         |                         |                          |                     |
| <u>Residential (per Dwelling Unit)</u> |                 |                      |            |         |                         |                          |                     |
| Single Family                          | \$572           | \$528                | \$639      | \$433   | \$433                   | \$691                    | \$752               |
| Multi-Family                           | \$486           | \$438                | \$529      | \$408   | \$408                   | \$548                    | \$623               |
| <u>Non-Residential (per 1,000 SF)</u>  |                 |                      |            |         |                         |                          |                     |
| Retail                                 | \$77            | \$73                 | \$110      | \$0     | \$0                     | \$149                    | \$147               |
| Office                                 | \$70            | \$61                 | \$100      | \$0     | \$0                     | \$133                    | \$140               |
| Industrial                             | \$50            | \$52                 | \$71       | \$0     | \$0                     | \$98                     | \$89                |

/1 A 25% factor is added to each project specific special tax. This 25% amount accounts for a cost contingency, a sinking fund component to build a reserve for equipment and facility replacement, as well as annual administration.

Source: Goodwin Consulting Group, Inc.

12/13/05

**City of Merced  
Community Facilities District No. 2003-2  
(Services)**

**Fiscal Year 2020-21  
Maximum Special Tax Rates**

| <b>Improvement Area</b> | <b>Single Family Residential (per Unit)</b> | <b>Multi-Family Residential (per Unit)</b> | <b>Retail (per 1,000 sq. ft.)</b> | <b>Office (per 1,000 sq. ft.)</b> | <b>Industrial (per 1,000 sq. ft.)</b> | <b>Other (per 1,000 sq. ft.)</b> |
|-------------------------|---|--|-----------------------------------|-----------------------------------|---------------------------------------|----------------------------------|
| 1                       | \$801.60                                    | \$696.28                                   | \$93.60                           | \$86.30                           | \$58.50                               | \$93.60                          |
| 2                       | \$942.02                                    | \$788.44                                   | \$160.90                          | \$150.66                          | \$99.46                               | \$160.90                         |
| 3                       | \$867.42                                    | \$748.94                                   | \$117.02                          | \$111.16                          | \$70.20                               | \$117.02                         |
| 4                       | \$890.82                                    | \$760.64                                   | \$130.18                          | \$122.86                          | \$78.98                               | \$130.18                         |
| 5                       | \$715.30                                    | \$627.52                                   | \$62.90                           | \$54.12                           | \$42.42                               | \$62.90                          |
| 6                       | \$766.50                                    | \$693.36                                   | \$58.50                           | \$58.50                           | \$32.18                               | \$58.50                          |
| 7                       | \$1,025.40                                  | \$877.66                                   | \$169.68                          | \$168.22                          | \$98.00                               | \$169.68                         |
| 8                       | N/A   | N/A  | N/A                               | N/A                               | N/A                                   | N/A                              |
| 9                       | \$940.56                                    | \$795.74                                   | \$153.58                          | \$144.80                          | \$93.60                               | \$153.58                         |
| 10                      | \$702.12                                    | \$624.60                                   | \$51.18                           | \$45.34                           | \$33.64                               | \$51.18                          |
| 11                      | \$933.24                                    | \$792.82                                   | \$147.74                          | \$140.42                          | \$89.22                               | \$147.74                         |
| 12                      | \$640.70                                    | \$586.56                                   | \$20.46                           | \$17.54                           | \$14.62                               | \$20.46                          |
| 13                      | \$867.42                                    | \$688.96                                   | \$169.68                          | \$146.26                          | \$117.02                              | \$169.68                         |
| 14                      | \$737.24                                    | \$628.98                                   | \$83.36                           | \$71.66                           | \$58.50                               | \$83.36                          |
| 15                      | \$923.00                                    | \$801.60                                   | \$127.26                          | \$125.80                          | \$73.12                               | \$127.26                         |
| 16                      | \$810.88                                    | \$688.96                                   | \$109.14                          | \$99.22                           | \$70.88                               | \$109.14                         |
| 17                      | \$748.50                                    | \$620.92                                   | \$103.48                          | \$86.46                           | \$73.70                               | \$103.48                         |
| 18                      | \$905.86                                    | \$749.92                                   | \$155.94                          | \$141.76                          | \$100.64                              | \$155.94                         |
| 19                      | \$613.82                                    | \$578.38                                   | N/A                               | N/A                               | N/A                                   | N/A                              |
| 20                      | \$613.82                                    | \$578.38                                   | N/A                               | N/A                               | N/A                                   | N/A                              |
| 21                      | \$979.58                                    | \$776.86                                   | \$211.22                          | \$188.54                          | \$138.92                              | \$211.22                         |
| 22                      | \$1,066.06                                  | \$883.18                                   | \$208.38                          | \$198.46                          | \$126.16                              | \$208.38                         |
| 23                      | \$1,097.24                                  | \$843.48                                   | \$275.02                          | \$246.66                          | \$181.44                              | \$275.02                         |
| 24                      | \$1,032.02                                  | \$859.08                                   | \$194.20                          | \$184.28                          | \$117.66                              | \$194.20                         |
| 25                      | \$1,295.70                                  | \$1,044.78                                 | \$309.04                          | \$296.28                          | \$185.70                              | \$309.04                         |
| 26                      | \$1,342.48                                  | \$1,053.30                                 | \$318.96                          | \$304.78                          | \$191.38                              | \$318.96                         |
| 27                      | \$1,182.30                                  | \$992.34                                   | \$235.32                          | \$232.48                          | \$134.66                              | \$235.32                         |
| 28                      | \$1,342.48                                  | \$1,053.30                                 | \$318.96                          | \$304.78                          | \$191.38                              | \$318.96                         |
| 29                      | \$1,428.96                                  | \$1,080.22                                 | \$416.78                          | \$384.16                          | \$263.68                              | \$416.78                         |
| 30                      | \$921.46                                    | \$789.62                                   | \$137.50                          | \$131.84                          | \$82.22                               | \$137.50                         |
| 31                      | \$243.82                                    | \$197.04                                   | \$83.64                           | \$87.88                           | \$42.52                               | \$83.64                          |
| 32                      | \$1,400.62                                  | \$1,260.26                                 | \$228.22                          | \$256.58                          | \$100.64                              | \$256.58                         |
| 33                      | \$1,601.92                                  | \$1,356.66                                 | \$357.24                          | \$368.58                          | \$188.54                              | \$368.58                         |
| 34                      | \$1,204.98                                  | \$1,051.88                                 | \$206.96                          | \$215.48                          | \$106.32                              | \$215.48                         |
| 35                      | \$769.76                                    | \$679.04                                   | \$75.12                           | \$70.88                           | \$46.78                               | \$75.12                          |
| 36                      | \$822.22                                    | \$684.70                                   | \$126.16                          | \$110.56                          | \$83.64                               | \$126.16                         |
| 37                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |
| 38                      | \$5,710.22                                  | \$5,063.78                                 | \$1,427.54                        | \$1,630.26                        | \$610.98                              | \$1,630.26                       |
| 39                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |
| 40                      | \$1,168.12                                  | \$854.82                                   | \$341.64                          | \$299.12                          | \$229.64                              | \$341.64                         |
| 41                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |
| 42                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |
| 43                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |
| 44                      | TBD   | TBD  | TBD                               | TBD                               | TBD                                   | TBD                              |

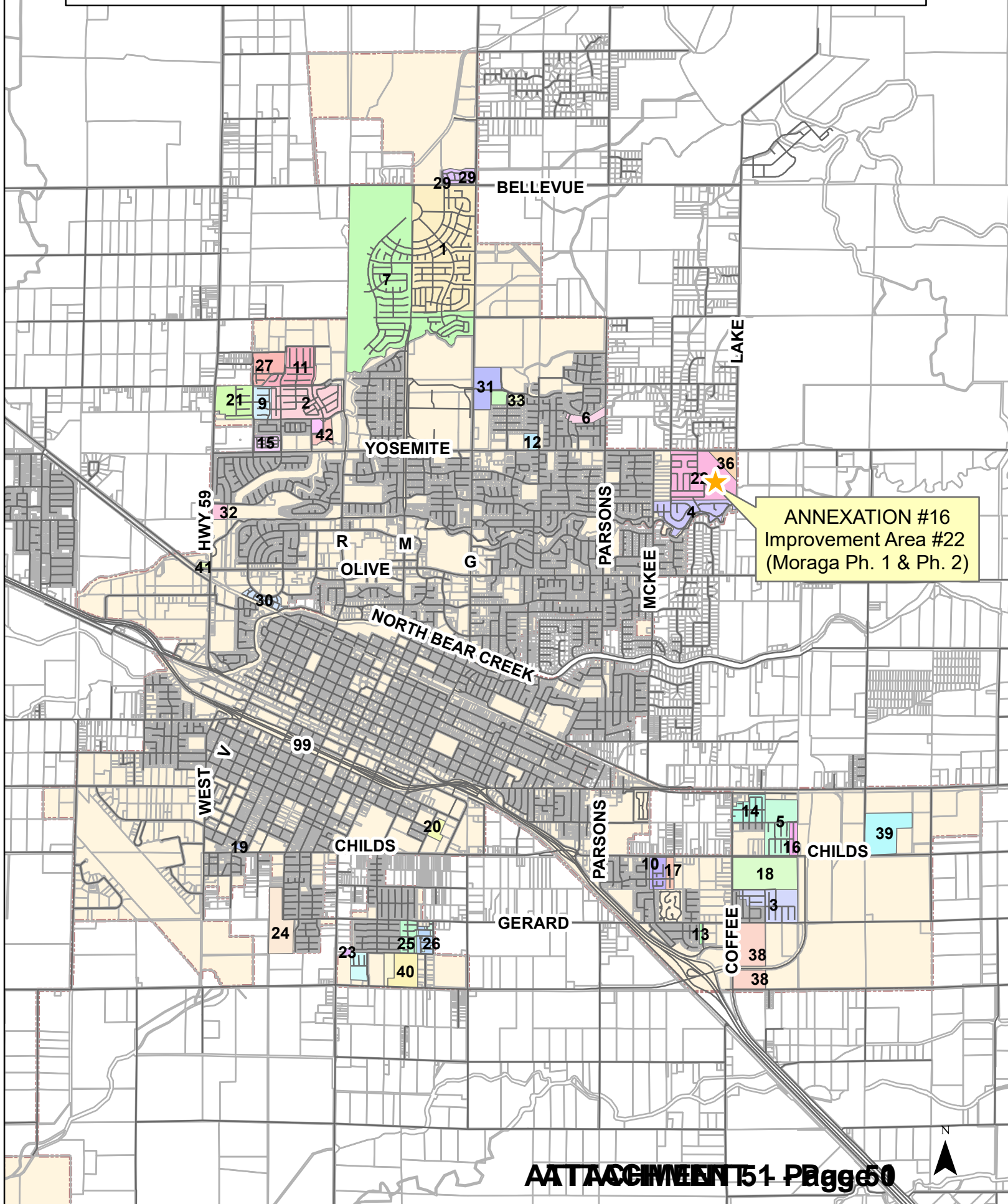


**ATTACHMENT 1**

**BOUNDARY MAP  
AND IMPROVEMENT AREAS OF  
CITY OF MERCED  
COMMUNITY FACILITIES DISTRICT NO. 2003-2  
(SERVICES)**

**(to come from City)**

# COMMUNITY FACILITIES DISTRICT 2003-2 (SERVICES) ANNEXATION NO. 16 - IMPROVEMENT AREA #22



**COMMUNITY FACILITIES DISTRICT 2003-2  
ANNEXATION NO. 16  
PROPOSED BOUNDARY MAP**

PERCH LN

LAKE RD

YOSEMITE AVE

EXPLORADOR DR

URDANETA  
WAY

GABRIEL DR

NARVAEZ WAY

VIA MORAGA

**ANNEXATION BOUNDARY  
ANNEXATION NO. 16  
MORAGA PH. 2**

VALDEZ  
WAY

JARDIN WAY

AVILES DR

PACHECO DR

OAK

**FUTURE  
ANNEXATION AREA**

**FUTURE ANNEXATION AREA:**  
APN's: 008-500-034; 008-500-035;  
008-500-036; 008-500-037;  
008500-038; and 008-500-039

SUNSTONE  
CT

FREESTONE DR

CREEKVIEW DR



**EXHIBIT B**

**FUTURE ANNEXATION AREA**

**LIST OF PARCELS**

**APNS:**

|             |             |
|-------------|-------------|
| 008-500-034 | 008-500-035 |
| 008-500-036 | 008-500-037 |
| 008-500-038 | 008-500-039 |