



GOODWIN CONSULTING GROUP

**IMPROVEMENT AREA A OF THE
COUNTY OF YUBA
COMMUNITY FACILITIES DISTRICT No. 2005-1
(ORCHARD/MONTROSE PUBLIC IMPROVEMENTS)**

**SPECIAL TAX ADMINISTRATION REPORT
FISCAL YEAR 2024-25**

September 19, 2024

***Improvement Area A of CFD No. 2005-1
Special Tax Administration Report***

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding Improvement Area A of the County of Yuba Community Facilities District No. 2005-1 (Orchard/Montrose Public Improvements) (“Improvement Area A”):

Fiscal Year 2024-25 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
349	\$166,857

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

Development Status for Fiscal Year 2024-25

Tax Category	Units or Acres
Developed Property	349 Units
Undeveloped Property	2.94 Acres

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

Outstanding Bonds Summary

Bonds	Original Principal	Amount Retired	Current Amount Outstanding
2015 Special Tax Bonds	\$2,115,000	\$555,000*	\$1,560,000*
2017 Subordinate Special Tax Bonds	\$340,000	\$40,000*	\$300,000*

** As of the date of this report.*

I. INTRODUCTION

Improvement Area A of Community Facilities District No. 2005-1

On December 6, 2005, the County of Yuba (the “County”) Board of Supervisors established Community Facilities District No. 2005-1 (Orchard/Montrose Public Improvements) (“CFD No. 2005-1” or “CFD”). In a landowner election on the same day, the then-qualified landowner electors within CFD No. 2005-1 authorized the levy of a Mello-Roos special tax on property within the CFD. The landowners also voted to incur bonded indebtedness in an amount not to exceed \$25,000,000.

Pursuant to further proceedings, on August 28, 2007, the County Board of Supervisors designated three improvement areas within CFD No. 2005-1, including Improvement Area A. On January 15, 2008, an election was conducted that resulted in the landowner of property in Improvement Area A authorizing the County to incur up to \$6,000,000 of bonded indebtedness and approving the Amended and Restated Rate and Method of Apportionment of Special Tax (“Amended RMA”).

The boundaries of Improvement Area A encompass approximately 67.9 acres that are located within the community of Linda, in an unincorporated area of the County. Improvement Area A is located approximately one mile east of State Highway 70, north of Erle Road, west of Griffith Avenue, and south of Linda Avenue. The development plan for property within Improvement Area A includes construction of 349 single family residential units, in a residential subdivision known as The Orchard.

The types of facilities to be funded by special tax revenues generally include street improvements, storm drainage facilities, sewer and water facilities, a drainage channel within or in the vicinity of the CFD, a detention basin within or in the vicinity of the CFD, and a regional storm drain necessary by reason of development in the CFD.

The Mello-Roos Community Facilities Act of 1982

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

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest

and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency's general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

II. PURPOSE OF REPORT

This Special Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2024-25 special tax levy for Improvement Area A. The Report is intended to provide information to interested parties regarding Improvement Area A, including the current financial obligations of Improvement Area A, special taxes to be levied in fiscal year 2024-25, and the status of development within Improvement Area A.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of Improvement Area A for fiscal year 2024-25.
- **Section IV** presents a summary of the special tax levy. Additionally, it identifies the method used to apportion special taxes among parcels in Improvement Area A and the maximum and actual special tax rates for fiscal year 2024-25.
- **Section V** provides an update of the development activity occurring within Improvement Area A.
- **Section VI** identifies parcels within Improvement Area A that have prepaid their special tax obligation.
- **Section VII** provides information on state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Pursuant to the Amended RMA, the Special Tax Requirement means the amount necessary in any fiscal year to: (i) pay principal and interest on the Bonds, (ii) create and/or replenish reserve funds for the Bonds, (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior fiscal year or, based on delinquencies in the payment of special taxes within Improvement Area A, are expected to occur in the fiscal year in which the tax will be collected, (iv) pay administrative expenses, and (v) pay authorized facilities to be funded directly from special tax proceeds so long as a special tax is not levied for such purpose on Undeveloped Property. The Special Tax Requirement may be reduced in any fiscal year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to be applied against debt service pursuant to a bond indenture, bond resolution, or other legal document that sets forth these terms, (ii) proceeds received by Improvement Area A from the collection of penalties associated with delinquent special taxes in Improvement Area A, and (iii) any other revenues available to pay debt service on the Bonds as determined by the administrator. For fiscal year 2024-25, the Special Tax Requirement is \$166,857 and is calculated as follows:

**Improvement Area A of CFD No. 2005-1
Fiscal Year 2024-25
Special Tax Requirement***

<u>Non-Escrowed 2015 Bonds</u>	
Interest Payment (March 1, 2025)	\$23,775
Interest Payment (September 1, 2025)	\$23,775
Principal Payment (September 1, 2025)	<u>\$65,000</u>
Subtotal	\$112,550
<u>2015 Escrow Term Bonds</u>	
Interest Payment (March 1, 2025)	\$3,040
Interest Payment (September 1, 2025)	\$3,040
Principal Payment (September 1, 2025)	<u>\$5,000</u>
Subtotal	\$11,080
<u>2017 Subordinate Bonds</u>	
Interest Payment (September 1, 2025)	\$12,750
Principal Payment (September 1, 2025)	<u>\$15,000</u>
Subtotal	\$27,750
Total Debt Service	\$151,380
Annual Administrative Costs	\$25,000
Surplus Funds to Reduce Special Tax Requirement	(\$9,523)
Special Tax Requirement for Fiscal Year 2024-25	\$166,857

**Totals may not sum due to rounding.*

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within Improvement Area A are levied pursuant to the methodology set forth in the Amended RMA. Among other things, the Amended RMA establishes various special tax categories against which the special taxes may be levied, the maximum special tax rates, and the methodology by which the special taxes are applied. On or about July 1 of each fiscal year, the administrator shall identify the current Assessor's Parcel numbers for Taxable Property within Improvement Area A. The administrator shall then (i) categorize each Parcel of Taxable Property as Developed Property or Undeveloped Property, (ii) categorize Developed Property as Single Family Residential Property, Commercial Property, or Other Property, (iii) determine if there is Excess Commercial Property or Excess Public Property, and (iv) determine the Special Tax Requirement. *(All capitalized terms, unless otherwise stated, are defined in the Amended RMA in Appendix C of this Report.)*

Maximum Special Taxes

The maximum special tax is determined in accordance with Section C of the Amended RMA. However, on October 7, 2014, the County Board of Supervisors adopted Resolution No. 2014-97 which reduced the maximum special tax for Single Family Residential Property in Improvement Area A. Appendix A of this Report contains a full summary of the maximum special tax rates in Improvement Area A.

The percentage of the maximum special tax rates that will be levied on each land use category in fiscal year 2024-25 are determined by the method of apportionment included in Section E of the RMA. The table in Appendix A identifies the fiscal year 2024-25 maximum special tax rates and actual special tax rates for Taxable Property in Improvement Area A.

Apportionment of Special Taxes

The amount of special tax levied on each parcel in Improvement Area A each fiscal year will be determined by application of Section E of the Amended RMA.

First, special taxes shall be levied proportionately on each parcel of Developed Property up to 100% of the maximum special tax for each parcel. If the revenues raised from this first step are not sufficient to fully fund the Special Tax Requirement and after applying Capitalized Interest to reduce the Special Tax Requirement, the special tax will be levied proportionately on each parcel of Undeveloped Property up to 100% of the maximum special tax for each parcel. If the maximum special tax is levied on Developed Property and Undeveloped Property, and additional revenue is needed to fund the Special Tax Requirement, a special tax will be levied proportionately on each parcel of Excess Commercial Property up to 100% of the maximum special tax for each parcel. Finally, if additional revenue is still needed, a special tax will be levied on each parcel of Excess Public Property up to 100% of the maximum special tax for each parcel.

The special tax roll, which identifies the special tax to be levied against each parcel in Improvement Area A in fiscal year 2024-25, is provided in Appendix B.

V. DEVELOPMENT STATUS

There were approximately 349 single family residential units planned for development within Improvement Area A. As of June 30, 2024, the County building department has issued building permits for a total of 349 single family residential lots within Improvement Area A.

Based on the current status of development in Improvement Area A, the following table summarizes the allocation of land uses to the special tax categories established in the Amended RMA:

**Improvement Area A of CFD No. 2005-1
Allocation to Special Tax Categories
For Fiscal Year 2024-25**

Development Status	Units or Acres
Developed Property	349 Units
Undeveloped Property	2.94 Acres

VI. PREPAYMENTS

A full or partial prepayment of the special tax obligation to a parcel is permitted pursuant to the Amended RMA; however, no property owner within Improvement Area A has prepaid his/her parcel's special tax obligation.

VII. STATE REPORTING REQUIREMENTS

Senate Bill No. 165

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

Assembly Bill No. 1666

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s website. Pursuant to Section 53343.2, a local agency that has a website shall, within seven months after the last day of each fiscal year of the district, display prominently on its website the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the website would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

Assembly Bill No. 1483

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

APPENDIX A

Summary of Fiscal Year 2024-25 Special Tax Levy

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)**

Special Tax Levy Summary for Fiscal Year 2024-25

Special Tax Category	Number of Residential Units / Acres	FY 2024-25 Maximum Special Tax Rate	FY 2024-25 Actual Special Tax Rate	FY 2024-25 Special Tax Levy
<u>Developed Property</u>				
Single Family Residential Property	349 Residential Units	\$825.00	\$478.10	\$166,856.90
Other Property	0.00 Acres	\$11,196.00	\$0.00	\$0.00
Undeveloped Property	2.94 Acres	\$11,196.00	\$0.00	\$0.00
Total Fiscal Year 2024-25 Special Tax Levy				\$166,856.90

Goodwin Consulting Group, Inc.

APPENDIX B

*Fiscal Year 2024-25 Special Tax Levy
for Individual Assessor's Parcels*

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-661-001-000	Developed Property	\$825.00	\$478.10
019-661-002-000	Developed Property	\$825.00	\$478.10
019-661-003-000	Developed Property	\$825.00	\$478.10
019-661-004-000	Developed Property	\$825.00	\$478.10
019-661-005-000	Developed Property	\$825.00	\$478.10
019-661-006-000	Developed Property	\$825.00	\$478.10
019-661-007-000	Developed Property	\$825.00	\$478.10
019-661-008-000	Developed Property	\$825.00	\$478.10
019-661-009-000	Developed Property	\$825.00	\$478.10
019-661-010-000	Developed Property	\$825.00	\$478.10
019-661-011-000	Developed Property	\$825.00	\$478.10
019-661-012-000	Developed Property	\$825.00	\$478.10
019-661-013-000	Developed Property	\$825.00	\$478.10
019-661-014-000	Developed Property	\$825.00	\$478.10
019-661-015-000	Developed Property	\$825.00	\$478.10
019-661-016-000	Developed Property	\$825.00	\$478.10
019-662-001-000	Developed Property	\$825.00	\$478.10
019-662-002-000	Developed Property	\$825.00	\$478.10
019-662-003-000	Developed Property	\$825.00	\$478.10
019-662-004-000	Developed Property	\$825.00	\$478.10
019-662-005-000	Developed Property	\$825.00	\$478.10
019-662-006-000	Developed Property	\$825.00	\$478.10
019-662-007-000	Developed Property	\$825.00	\$478.10
019-662-008-000	Developed Property	\$825.00	\$478.10
019-662-009-000	Developed Property	\$825.00	\$478.10
019-663-001-000	Developed Property	\$825.00	\$478.10
019-663-002-000	Developed Property	\$825.00	\$478.10
019-663-003-000	Developed Property	\$825.00	\$478.10
019-663-004-000	Developed Property	\$825.00	\$478.10
019-663-005-000	Developed Property	\$825.00	\$478.10
019-663-006-000	Developed Property	\$825.00	\$478.10
019-663-007-000	Developed Property	\$825.00	\$478.10
019-663-008-000	Developed Property	\$825.00	\$478.10
019-663-009-000	Developed Property	\$825.00	\$478.10
019-664-001-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-664-002-000	Developed Property	\$825.00	\$478.10
019-664-003-000	Developed Property	\$825.00	\$478.10
019-664-004-000	Developed Property	\$825.00	\$478.10
019-664-005-000	Developed Property	\$825.00	\$478.10
019-664-006-000	Developed Property	\$825.00	\$478.10
019-664-007-000	Developed Property	\$825.00	\$478.10
019-664-008-000	Developed Property	\$825.00	\$478.10
019-664-009-000	Developed Property	\$825.00	\$478.10
019-664-010-000	Developed Property	\$825.00	\$478.10
019-664-011-000	Developed Property	\$825.00	\$478.10
019-664-012-000	Developed Property	\$825.00	\$478.10
019-664-013-000	Developed Property	\$825.00	\$478.10
019-664-014-000	Developed Property	\$825.00	\$478.10
019-664-015-000	Developed Property	\$825.00	\$478.10
019-664-016-000	Developed Property	\$825.00	\$478.10
019-664-017-000	Developed Property	\$825.00	\$478.10
019-664-018-000	Developed Property	\$825.00	\$478.10
019-665-001-000	Developed Property	\$825.00	\$478.10
019-665-002-000	Developed Property	\$825.00	\$478.10
019-665-003-000	Developed Property	\$825.00	\$478.10
019-665-004-000	Developed Property	\$825.00	\$478.10
019-665-005-000	Developed Property	\$825.00	\$478.10
019-665-006-000	Developed Property	\$825.00	\$478.10
019-665-007-000	Developed Property	\$825.00	\$478.10
019-665-008-000	Developed Property	\$825.00	\$478.10
019-665-009-000	Developed Property	\$825.00	\$478.10
019-671-001-000	Developed Property	\$825.00	\$478.10
019-671-002-000	Developed Property	\$825.00	\$478.10
019-671-003-000	Developed Property	\$825.00	\$478.10
019-671-004-000	Developed Property	\$825.00	\$478.10
019-671-005-000	Developed Property	\$825.00	\$478.10
019-671-006-000	Developed Property	\$825.00	\$478.10
019-671-007-000	Developed Property	\$825.00	\$478.10
019-671-008-000	Developed Property	\$825.00	\$478.10
019-672-001-000	Developed Property	\$825.00	\$478.10
019-672-002-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-672-003-000	Developed Property	\$825.00	\$478.10
019-672-004-000	Developed Property	\$825.00	\$478.10
019-673-001-000	Developed Property	\$825.00	\$478.10
019-673-002-000	Developed Property	\$825.00	\$478.10
019-673-003-000	Developed Property	\$825.00	\$478.10
019-673-004-000	Developed Property	\$825.00	\$478.10
019-673-005-000	Developed Property	\$825.00	\$478.10
019-674-001-000	Developed Property	\$825.00	\$478.10
019-674-002-000	Developed Property	\$825.00	\$478.10
019-674-003-000	Developed Property	\$825.00	\$478.10
019-674-004-000	Developed Property	\$825.00	\$478.10
019-674-005-000	Developed Property	\$825.00	\$478.10
019-674-006-000	Developed Property	\$825.00	\$478.10
019-674-007-000	Developed Property	\$825.00	\$478.10
019-674-008-000	Developed Property	\$825.00	\$478.10
019-674-009-000	Developed Property	\$825.00	\$478.10
019-674-010-000	Developed Property	\$825.00	\$478.10
019-675-001-000	Developed Property	\$825.00	\$478.10
019-675-002-000	Developed Property	\$825.00	\$478.10
019-675-003-000	Developed Property	\$825.00	\$478.10
019-675-004-000	Developed Property	\$825.00	\$478.10
019-675-005-000	Developed Property	\$825.00	\$478.10
019-681-001-000	Developed Property	\$825.00	\$478.10
019-681-002-000	Developed Property	\$825.00	\$478.10
019-681-003-000	Developed Property	\$825.00	\$478.10
019-681-004-000	Developed Property	\$825.00	\$478.10
019-681-005-000	Developed Property	\$825.00	\$478.10
019-681-006-000	Developed Property	\$825.00	\$478.10
019-681-007-000	Developed Property	\$825.00	\$478.10
019-682-001-000	Developed Property	\$825.00	\$478.10
019-682-002-000	Developed Property	\$825.00	\$478.10
019-682-003-000	Developed Property	\$825.00	\$478.10
019-682-004-000	Developed Property	\$825.00	\$478.10
019-682-005-000	Developed Property	\$825.00	\$478.10
019-682-006-000	Developed Property	\$825.00	\$478.10
019-682-007-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-682-008-000	Developed Property	\$825.00	\$478.10
019-682-009-000	Developed Property	\$825.00	\$478.10
019-682-010-000	Developed Property	\$825.00	\$478.10
019-682-011-000	Developed Property	\$825.00	\$478.10
019-682-012-000	Developed Property	\$825.00	\$478.10
019-682-013-000	Developed Property	\$825.00	\$478.10
019-682-014-000	Developed Property	\$825.00	\$478.10
019-683-001-000	Developed Property	\$825.00	\$478.10
019-683-002-000	Developed Property	\$825.00	\$478.10
019-683-003-000	Developed Property	\$825.00	\$478.10
019-683-004-000	Developed Property	\$825.00	\$478.10
019-683-005-000	Developed Property	\$825.00	\$478.10
019-683-006-000	Developed Property	\$825.00	\$478.10
019-683-007-000	Developed Property	\$825.00	\$478.10
019-683-008-000	Developed Property	\$825.00	\$478.10
019-683-009-000	Developed Property	\$825.00	\$478.10
019-683-010-000	Developed Property	\$825.00	\$478.10
019-683-011-000	Developed Property	\$825.00	\$478.10
019-683-012-000	Developed Property	\$825.00	\$478.10
019-683-013-000	Developed Property	\$825.00	\$478.10
019-683-014-000	Developed Property	\$825.00	\$478.10
019-691-001-000	Developed Property	\$825.00	\$478.10
019-691-002-000	Developed Property	\$825.00	\$478.10
019-691-003-000	Developed Property	\$825.00	\$478.10
019-691-004-000	Developed Property	\$825.00	\$478.10
019-691-005-000	Developed Property	\$825.00	\$478.10
019-691-006-000	Developed Property	\$825.00	\$478.10
019-691-007-000	Developed Property	\$825.00	\$478.10
019-691-008-000	Developed Property	\$825.00	\$478.10
019-691-009-000	Developed Property	\$825.00	\$478.10
019-691-010-000	Developed Property	\$825.00	\$478.10
019-691-011-000	Developed Property	\$825.00	\$478.10
019-691-012-000	Developed Property	\$825.00	\$478.10
019-691-013-000	Developed Property	\$825.00	\$478.10
019-691-014-000	Developed Property	\$825.00	\$478.10
019-691-015-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-691-016-000	Developed Property	\$825.00	\$478.10
019-691-017-000	Developed Property	\$825.00	\$478.10
019-691-018-000	Developed Property	\$825.00	\$478.10
019-692-001-000	Developed Property	\$825.00	\$478.10
019-692-002-000	Developed Property	\$825.00	\$478.10
019-692-003-000	Developed Property	\$825.00	\$478.10
019-692-004-000	Developed Property	\$825.00	\$478.10
019-692-005-000	Developed Property	\$825.00	\$478.10
019-692-006-000	Developed Property	\$825.00	\$478.10
019-692-007-000	Developed Property	\$825.00	\$478.10
019-692-008-000	Developed Property	\$825.00	\$478.10
019-692-009-000	Developed Property	\$825.00	\$478.10
019-692-010-000	Developed Property	\$825.00	\$478.10
019-692-011-000	Developed Property	\$825.00	\$478.10
019-692-012-000	Developed Property	\$825.00	\$478.10
019-692-013-000	Developed Property	\$825.00	\$478.10
019-692-014-000	Developed Property	\$825.00	\$478.10
019-692-015-000	Developed Property	\$825.00	\$478.10
019-692-016-000	Developed Property	\$825.00	\$478.10
019-692-017-000	Developed Property	\$825.00	\$478.10
019-692-018-000	Developed Property	\$825.00	\$478.10
019-693-001-000	Developed Property	\$825.00	\$478.10
019-693-002-000	Developed Property	\$825.00	\$478.10
019-693-003-000	Developed Property	\$825.00	\$478.10
019-693-004-000	Developed Property	\$825.00	\$478.10
019-693-005-000	Developed Property	\$825.00	\$478.10
019-693-006-000	Developed Property	\$825.00	\$478.10
019-693-007-000	Developed Property	\$825.00	\$478.10
019-693-008-000	Developed Property	\$825.00	\$478.10
019-693-009-000	Developed Property	\$825.00	\$478.10
019-693-010-000	Developed Property	\$825.00	\$478.10
019-693-011-000	Developed Property	\$825.00	\$478.10
019-693-012-000	Developed Property	\$825.00	\$478.10
019-693-013-000	Developed Property	\$825.00	\$478.10
019-693-014-000	Developed Property	\$825.00	\$478.10
019-693-015-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-693-016-000	Developed Property	\$825.00	\$478.10
019-693-017-000	Developed Property	\$825.00	\$478.10
019-693-018-000	Developed Property	\$825.00	\$478.10
019-700-003-000	Undeveloped Property	\$7,277.40	\$0.00
019-700-004-000	Undeveloped Property	\$10,412.28	\$0.00
019-700-005-000	Undeveloped Property	\$4,926.24	\$0.00
019-700-006-000	Undeveloped Property	\$10,300.32	\$0.00
019-731-002-000	Developed Property	\$825.00	\$478.10
019-731-003-000	Developed Property	\$825.00	\$478.10
019-731-004-000	Developed Property	\$825.00	\$478.10
019-731-005-000	Developed Property	\$825.00	\$478.10
019-731-006-000	Developed Property	\$825.00	\$478.10
019-731-007-000	Developed Property	\$825.00	\$478.10
019-731-008-000	Developed Property	\$825.00	\$478.10
019-731-009-000	Developed Property	\$825.00	\$478.10
019-732-001-000	Developed Property	\$825.00	\$478.10
019-733-001-000	Developed Property	\$825.00	\$478.10
019-733-002-000	Developed Property	\$825.00	\$478.10
019-734-001-000	Developed Property	\$825.00	\$478.10
019-734-002-000	Developed Property	\$825.00	\$478.10
019-735-001-000	Developed Property	\$825.00	\$478.10
019-735-002-000	Developed Property	\$825.00	\$478.10
019-735-003-000	Developed Property	\$825.00	\$478.10
019-735-004-000	Developed Property	\$825.00	\$478.10
019-735-005-000	Developed Property	\$825.00	\$478.10
019-736-001-000	Developed Property	\$825.00	\$478.10
019-736-002-000	Developed Property	\$825.00	\$478.10
019-736-003-000	Developed Property	\$825.00	\$478.10
019-736-004-000	Developed Property	\$825.00	\$478.10
019-736-005-000	Developed Property	\$825.00	\$478.10
019-736-006-000	Developed Property	\$825.00	\$478.10
019-736-007-000	Developed Property	\$825.00	\$478.10
019-736-008-000	Developed Property	\$825.00	\$478.10
019-736-009-000	Developed Property	\$825.00	\$478.10
019-736-010-000	Developed Property	\$825.00	\$478.10
019-736-011-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-736-012-000	Developed Property	\$825.00	\$478.10
019-736-013-000	Developed Property	\$825.00	\$478.10
019-736-014-000	Developed Property	\$825.00	\$478.10
019-736-015-000	Developed Property	\$825.00	\$478.10
019-736-016-000	Developed Property	\$825.00	\$478.10
019-736-017-000	Developed Property	\$825.00	\$478.10
019-736-018-000	Developed Property	\$825.00	\$478.10
019-737-002-000	Developed Property	\$825.00	\$478.10
019-737-003-000	Developed Property	\$825.00	\$478.10
019-737-004-000	Developed Property	\$825.00	\$478.10
019-737-005-000	Developed Property	\$825.00	\$478.10
019-737-006-000	Developed Property	\$825.00	\$478.10
019-737-007-000	Developed Property	\$825.00	\$478.10
019-737-008-000	Developed Property	\$825.00	\$478.10
019-737-009-000	Developed Property	\$825.00	\$478.10
019-737-010-000	Developed Property	\$825.00	\$478.10
019-737-011-000	Developed Property	\$825.00	\$478.10
019-737-012-000	Developed Property	\$825.00	\$478.10
019-737-013-000	Developed Property	\$825.00	\$478.10
019-737-014-000	Developed Property	\$825.00	\$478.10
019-737-015-000	Developed Property	\$825.00	\$478.10
019-737-016-000	Developed Property	\$825.00	\$478.10
019-737-017-000	Developed Property	\$825.00	\$478.10
019-737-018-000	Developed Property	\$825.00	\$478.10
019-737-019-000	Developed Property	\$825.00	\$478.10
019-737-020-000	Developed Property	\$825.00	\$478.10
019-737-021-000	Developed Property	\$825.00	\$478.10
019-738-001-000	Developed Property	\$825.00	\$478.10
019-738-002-000	Developed Property	\$825.00	\$478.10
019-738-003-000	Developed Property	\$825.00	\$478.10
019-738-004-000	Developed Property	\$825.00	\$478.10
019-738-005-000	Developed Property	\$825.00	\$478.10
019-738-006-000	Developed Property	\$825.00	\$478.10
019-738-007-000	Developed Property	\$825.00	\$478.10
019-738-008-000	Developed Property	\$825.00	\$478.10
019-738-009-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-739-001-000	Developed Property	\$825.00	\$478.10
019-739-002-000	Developed Property	\$825.00	\$478.10
019-739-003-000	Developed Property	\$825.00	\$478.10
019-739-004-000	Developed Property	\$825.00	\$478.10
019-739-005-000	Developed Property	\$825.00	\$478.10
019-741-001-000	Developed Property	\$825.00	\$478.10
019-741-002-000	Developed Property	\$825.00	\$478.10
019-742-001-000	Developed Property	\$825.00	\$478.10
019-742-002-000	Developed Property	\$825.00	\$478.10
019-743-001-000	Developed Property	\$825.00	\$478.10
019-743-002-000	Developed Property	\$825.00	\$478.10
019-743-003-000	Developed Property	\$825.00	\$478.10
019-743-004-000	Developed Property	\$825.00	\$478.10
019-743-005-000	Developed Property	\$825.00	\$478.10
019-743-006-000	Developed Property	\$825.00	\$478.10
019-743-007-000	Developed Property	\$825.00	\$478.10
019-743-008-000	Developed Property	\$825.00	\$478.10
019-743-009-000	Developed Property	\$825.00	\$478.10
019-743-010-000	Developed Property	\$825.00	\$478.10
019-743-011-000	Developed Property	\$825.00	\$478.10
019-743-012-000	Developed Property	\$825.00	\$478.10
019-743-013-000	Developed Property	\$825.00	\$478.10
019-743-014-000	Developed Property	\$825.00	\$478.10
019-743-015-000	Developed Property	\$825.00	\$478.10
019-743-016-000	Developed Property	\$825.00	\$478.10
019-743-017-000	Developed Property	\$825.00	\$478.10
019-743-018-000	Developed Property	\$825.00	\$478.10
019-743-019-000	Developed Property	\$825.00	\$478.10
019-743-020-000	Developed Property	\$825.00	\$478.10
019-743-021-000	Developed Property	\$825.00	\$478.10
019-743-022-000	Developed Property	\$825.00	\$478.10
019-743-023-000	Developed Property	\$825.00	\$478.10
019-743-024-000	Developed Property	\$825.00	\$478.10
019-743-025-000	Developed Property	\$825.00	\$478.10
019-743-026-000	Developed Property	\$825.00	\$478.10
019-743-027-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-743-028-000	Developed Property	\$825.00	\$478.10
019-743-029-000	Developed Property	\$825.00	\$478.10
019-743-030-000	Developed Property	\$825.00	\$478.10
019-743-031-000	Developed Property	\$825.00	\$478.10
019-743-032-000	Developed Property	\$825.00	\$478.10
019-743-033-000	Developed Property	\$825.00	\$478.10
019-743-034-000	Developed Property	\$825.00	\$478.10
019-743-035-000	Developed Property	\$825.00	\$478.10
019-743-036-000	Developed Property	\$825.00	\$478.10
019-743-037-000	Developed Property	\$825.00	\$478.10
019-743-038-000	Developed Property	\$825.00	\$478.10
019-743-039-000	Developed Property	\$825.00	\$478.10
019-743-040-000	Developed Property	\$825.00	\$478.10
019-743-041-000	Developed Property	\$825.00	\$478.10
019-743-042-000	Developed Property	\$825.00	\$478.10
019-743-043-000	Developed Property	\$825.00	\$478.10
019-743-044-000	Developed Property	\$825.00	\$478.10
019-743-045-000	Developed Property	\$825.00	\$478.10
019-743-046-000	Developed Property	\$825.00	\$478.10
019-743-047-000	Developed Property	\$825.00	\$478.10
019-743-048-000	Developed Property	\$825.00	\$478.10
019-743-049-000	Developed Property	\$825.00	\$478.10
019-743-050-000	Developed Property	\$825.00	\$478.10
019-800-001-000	Developed Property	\$825.00	\$478.10
019-800-002-000	Developed Property	\$825.00	\$478.10
019-800-003-000	Developed Property	\$825.00	\$478.10
019-800-004-000	Developed Property	\$825.00	\$478.10
019-800-005-000	Developed Property	\$825.00	\$478.10
019-800-006-000	Developed Property	\$825.00	\$478.10
019-800-007-000	Developed Property	\$825.00	\$478.10
019-800-008-000	Developed Property	\$825.00	\$478.10
019-800-009-000	Developed Property	\$825.00	\$478.10
019-800-010-000	Developed Property	\$825.00	\$478.10
019-800-011-000	Developed Property	\$825.00	\$478.10
019-800-012-000	Developed Property	\$825.00	\$478.10
019-800-013-000	Developed Property	\$825.00	\$478.10

**Improvement Area A of the
County of Yuba
Community Facilities District No. 2005-1
(Orchard/Montrose Public Improvements)
Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax Levy
019-800-014-000	Developed Property	\$825.00	\$478.10
019-800-015-000	Developed Property	\$825.00	\$478.10
019-800-016-000	Developed Property	\$825.00	\$478.10
019-800-017-000	Developed Property	\$825.00	\$478.10
019-800-018-000	Developed Property	\$825.00	\$478.10
019-800-019-000	Developed Property	\$825.00	\$478.10
019-800-020-000	Developed Property	\$825.00	\$478.10
019-800-021-000	Developed Property	\$825.00	\$478.10
019-800-022-000	Developed Property	\$825.00	\$478.10
019-800-023-000	Developed Property	\$825.00	\$478.10
019-800-024-000	Developed Property	\$825.00	\$478.10
019-800-025-000	Developed Property	\$825.00	\$478.10
019-800-026-000	Developed Property	\$825.00	\$478.10
019-800-027-000	Developed Property	\$825.00	\$478.10
019-800-028-000	Developed Property	\$825.00	\$478.10
019-800-029-000	Developed Property	\$825.00	\$478.10
019-800-030-000	Developed Property	\$825.00	\$478.10
019-800-031-000	Developed Property	\$825.00	\$478.10
019-800-032-000	Developed Property	\$825.00	\$478.10
019-800-033-000	Developed Property	\$825.00	\$478.10
019-800-034-000	Developed Property	\$825.00	\$478.10
019-800-035-000	Developed Property	\$825.00	\$478.10
019-800-036-000	Developed Property	\$825.00	\$478.10
019-800-037-000	Developed Property	\$825.00	\$478.10
019-800-038-000	Developed Property	\$825.00	\$478.10
019-800-039-000	Developed Property	\$825.00	\$478.10
019-800-040-000	Developed Property	\$825.00	\$478.10
019-800-041-000	Developed Property	\$825.00	\$478.10
019-800-042-000	Developed Property	\$825.00	\$478.10
019-800-043-000	Developed Property	\$825.00	\$478.10
Total Fiscal Year 2024-25 Special Tax Levy		\$320,841.24	\$166,856.90

APPENDIX C

Amended and Restated Rate and Method of Apportionment of Special Tax

EXHIBIT B

IMPROVEMENT AREA A OF THE COUNTY OF YUBA COMMUNITY FACILITIES DISTRICT NO. 2005-1 (ORCHARD/MONTROSE PUBLIC IMPROVEMENTS)

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Improvement Area A of the County of Yuba Community Facilities District No. 2005-1 (Orchard/Montrose Public Improvements) shall be levied and collected according to the tax liability determined by the Board of Supervisors of the County of Yuba or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in Improvement Area A, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

“Administrative Expenses” means the actual or reasonably estimated costs to the County or Improvement Area A (or both), or any designee thereof directly related to the administration of Improvement Area A including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes; the costs of remitting the Special Taxes to the fiscal agent or trustee; the costs of the fiscal agent or trustee (including legal counsel) in the discharge of the duties required of it under the Bond indenture or other legal document authorizing the issuance of Bonds; the costs of complying with arbitrage rebate requirements; the costs of providing continuing disclosure; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs related to any appeal of the levy or application of the Special Tax; and the costs associated with the release of funds from an escrow account, if any. Administrative Expenses shall also include amounts estimated or advanced by the County or Improvement Area A for any other administrative purposes of Improvement Area A,

including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

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

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

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

“Authorized Facilities” means those facilities that are authorized to be funded by the CFD.

“Board” means the County of Yuba Board of Supervisors.

“Bonds” means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued, insured, or assumed by Improvement Area A.

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

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

“CFD” or **“CFD No. 2005-1”** means the County of Yuba Community Facilities District No. 2005-1 (Orchard/Montrose Public Improvements).

“Commercial Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a building to be used for a commercial venture permitted within the County's commercial zoning codes.

“County” means the County of Yuba.

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

“Excess Commercial Property” means the acres of Commercial Property that exceed the acreage exempted in Section G below. In any Fiscal Year in which a Special Tax must be levied on Excess Commercial Property pursuant to Step 3 in Section E below, Excess Commercial Property shall be those Assessor's Parcel(s) in Improvement Area A that most recently became Commercial Property based on the dates on which building permits were issued creating such Commercial Property.

“Excess Public Property” means the acres of Public Property that exceed the acreage exempted in Section G below. In any Fiscal Year in which a Special Tax must be levied on Excess Public Property pursuant to Step 4 in Section E below, Excess Public Property shall be those Assessor’s Parcel(s) in Improvement Area A that most recently became Public Property based on the dates on which Final Maps recorded creating such Public Property.

“Expected Maximum Special Tax Revenue” means the expected aggregate Maximum Special Tax revenue that can be collected from all property within Improvement Area A. The Expected Maximum Special Tax Revenue at the time of the Resolution of Change is shown in Attachment 1 of this Amended and Restated Rate and Method of Apportionment of Special Tax and may be reduced due to prepayments or land use changes, as permitted in Section D below.

“Expected Residential Lot Count” means, for Improvement Area A, 301 Buildable Lots of Single Family Residential Property.

“Final Bond Sale” means the last series of Bonds issued by Improvement Area A, which issuance shall generally use up the remaining capacity available from the Maximum Special Tax revenues that can be generated within Improvement Area A.

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

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

“Improvement Area A” means Improvement Area A of CFD No. 2005-1.

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

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

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

“Public Property” means any Assessor’s Parcels within the boundaries of Improvement Area A that are owned by the United States of America, the State of California, the County, or other local governments or public agencies.

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

“Resolution of Change” means the resolution adopted by the Board on October 2, 2007 with respect to, among other matters, the alteration of the rate and method of apportionment of special tax for Improvement Area A.

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

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

“Special Tax Requirement” means the amount necessary in any Fiscal Year to: (i) pay principal and interest on the Bonds, (ii) create and/or replenish reserve funds for the Bonds; (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes within Improvement Area A, are expected to occur in the Fiscal Year in which the tax will be collected; (iv) pay Administrative Expenses, and (v) pay Authorized Facilities to be funded directly from Special Tax proceeds so long as a Special Tax is not levied for such purpose on Undeveloped Property. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to be applied against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds received by CFD No. 2005-1 from the collection of penalties associated with delinquent Special Taxes in Improvement Area A; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

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

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

B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAXES

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

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in Improvement Area A was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels

meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the master Assessor's Parcel that was subdivided by recordation of the Assessor's Parcel Map.

C. MAXIMUM SPECIAL TAXES

1. *Developed Property*

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

TABLE 1

**Developed Property
Maximum Special Taxes**

Land Use Category	Maximum Special Tax
Single Family Residential Property	\$1,550 per Residential Unit
Other Property	\$11,196 per Acre

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

2. *Undeveloped Property*

The Maximum Special Tax for Parcels of Undeveloped Property within Improvement Area A shall be \$11,196 per Acre.

D. BACK-UP SPECIAL TAX FORMULA

The Maximum Special Taxes set forth in Table 1 above are calculated based on the Expected Residential Lot Count. If, ***prior to the Final Bond Sale***, a change to the Expected Residential Lot Count (a "Land Use Change") is proposed that will result in a reduction in the Expected Maximum Special Tax Revenues, no action will be needed pursuant to this Section D as long as the reduction in Expected Maximum Special Tax Revenues does not reduce debt service coverage on outstanding Bonds below the amount committed to in the Bond documents. Upon approval of the Land Use Change, the Administrator shall update Attachment 1 to show the

reduced Expected Maximum Special Tax Revenues, and the reduced Expected Maximum Special Tax Revenues shall be the amount used to determine the amount of the Final Bond Sale.

If a Land Use Change is proposed *after the Final Bond Sale*, the following steps shall be applied:

- Step 1:** By reference to Attachment 1 (which shall be updated by the Administrator each time a Land Use Change has been processed according to this Section D), the Administrator shall identify the Expected Maximum Special Tax Revenues for Improvement Area A;
- Step 2:** The Administrator shall calculate the Maximum Special Tax revenues that could be collected from property in Improvement Area A if the Land Use Change is approved;
- Step 3:** If the amount determined in Step 2 is more than that calculated in Step 1, the Land Use Change may be approved without further action. If the revenues calculated in Step 2 are less than those calculated in Step 1, and if:
- (a) The landowner does not withdraw the request for the Land Use Change that was submitted to the County; **then**
 - (b) Before approval of the Land Use Change, the landowner requesting the Land Use Change must prepay a portion of the Special Tax for Improvement Area A in an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section H below.

If the prepayment required pursuant to step (b) above is not received by the County at the earlier of (i) 30 days after approval of the Land Use Change or (ii) by July 1 of the Fiscal Year following the Fiscal Year in which the Land Use Change was approved, the amount of the prepayment required pursuant to Step 3.b shall be allocated on a per-acre basis and included on the next property tax bill for all Parcels of Taxable Property within the property affected by the Land Use Change that are still owned by the landowner or an entity of which the landowner is a part. If the landowner is no longer an owner of any Parcel within the Land Use Change area, the required prepayment shall be allocated on a per-acre basis to all Parcels of Taxable Property within the area affected by the Land Use Change. The amount allocated to each Assessor's Parcel shall be added to and, until paid, shall be a part of, the Maximum Special Tax for the Assessor's Parcel.

If multiple Land Use Changes are proposed at one time (which may include approval of multiple Final Maps at one time), the Administrator may consider the combined effect of all the Land Use Changes to determine if there is a reduction in Expected Maximum

Special Tax Revenue that necessitates implementation of Step 3.b. If, based on this comprehensive analysis, the Administrator determines that there is a reduction in Expected Maximum Special Tax Revenue, the Administrator shall determine the required prepayment (pursuant to Section H) by analyzing the combined impact of all of the proposed Land Use Changes.

Notwithstanding the foregoing, if the Administrator analyzes the combined impacts of multiple Land Use Changes, and the County subsequently does not approve one or more of the Land Use Changes that was proposed, the Administrator shall once again apply the three steps set forth above to determine the combined impact of those Land Use Changes.

The duties imposed on the Administrator pursuant to this Section D to review Land Use Changes, to review Final Maps and to make certain calculations are intended only to facilitate the administration of the Special Tax and to better assure the sufficiency of tax capacity to pay debt service on Bonds. Such duties are not intended to give any developer, subdivider or owner of property any right to receive notice of the potential impact of a Land Use Change on the Special Tax applicable to a Parcel; and each developer, subdivider or owner of property whose property is the subject of a Land Use Change shall be responsible for understanding the impact thereof on the Special Tax applicable to such property.

E. METHOD OF LEVY OF THE SPECIAL TAX

Commencing with Fiscal Year 2008-09 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year. The Special Tax shall then be levied according to the following steps:

- Step 1:*** The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for such Fiscal Year until the amount levied on Developed Property is equal to the Special Tax Requirement prior to applying Capitalized Interest;
- Step 2:*** If additional revenue is needed to satisfy the Special Tax Requirement after Step 1 and after applying Capitalized Interest to reduce the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year determined pursuant to Section C.2;
- Step 3:*** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the Special Tax shall be levied Proportionately on each Parcel of Excess Commercial Property up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year;

Step 4: If additional revenue is needed to satisfy the Special Tax Requirement after applying the first three steps, the Special Tax shall be levied proportionately on each Parcel of Excess Public Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year.

F. MANNER OF COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section H below and provided further that the County may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on the Bonds have been repaid, costs of constructing or acquiring Authorized Facilities from Special Tax proceeds have been paid and all Administrative Expenses have been reimbursed. However, in no event shall a Special Tax be levied after Fiscal Year 2041-42. Under no circumstances may the Special Tax on a Parcel of Developed Property be increased by more than ten percent (10%) as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels in Improvement Area A.

G. EXEMPTIONS

Notwithstanding any other provision of this Amended and Restated Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on up to 22.35 Acres of Public Property. A Special Tax may be levied on Excess Public Property pursuant to Step 4 of Section E; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid pursuant to Section H below.

No Special Tax shall be levied on up to 3.44 Acres of Commercial Property, although a Special Tax may be levied on Excess Commercial Property pursuant to Step 3 of Section E. In addition, no Special Tax shall be levied in any Fiscal Year on Parcels that have fully prepaid the Special Tax obligation pursuant to the formula set forth in Section H.

H. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

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

“Future Facilities Cost” means the Public Facilities Requirement (as defined below) minus public facility costs funded by Previously Issued Bonds (as defined below), interest

earnings on the construction fund actually earned prior to the date of prepayment, Special Taxes, developer equity, and/or any other source of funding.

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

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

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

“Public Facilities Requirement” means either \$4,800,000 in 2007 dollars, which shall increase on January 1, 2008, and on each January 1 thereafter by the percentage increase, if any, in the construction cost index for the San Francisco region for the prior twelve (12) month period as published in the Engineering News Record or other comparable source if the Engineering News Record is discontinued or otherwise not available, or such other number as shall be determined by the Administrator to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of Improvement Area A. The Public Facilities Requirements shown above may be adjusted or separate Public Facilities Requirements identified each time property annexes into Improvement Area A; at no time shall the added Public Facilities Requirement for that annexation area exceed the amount of public improvement costs that are expected to be supportable by the Maximum Special Tax revenues generated within that annexation area.

1. Full Prepayment of Special Tax Obligation

The Special Tax obligation applicable to an Assessor’s Parcel in Improvement Area A may be prepaid and the obligation of the Assessor’s Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax obligation shall provide the County with written notice of intent to prepay. Within 30 days of receipt of such written notice, the County or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel. Prepayment must be made not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

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

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

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

- Step 1.** Determine the greater of (i) the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the County, or (ii) the Maximum Special Tax that could be collected from the Parcel at buildout based on anticipated land uses at the time the prepayment is calculated.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor's Parcel by the lesser of (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year from property in Improvement Area A, or (ii) the Maximum Special Tax revenues that could be generated at buildout of property in Improvement Area A based on anticipated land uses at the time the prepayment is calculated.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "***Bond Redemption Amount***").
- Step 4.** Compute the current Future Facilities Costs.
- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (the "***Future Facilities Amount***").
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "***Redemption Premium***").
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds

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

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

2. *Partial Prepayment of Special Tax Obligation*

A partial prepayment of the Special Tax obligation may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment. The Maximum Special Tax that can be levied on a Parcel after a partial prepayment is made is equal to the Maximum Special Tax that could have been levied prior to the prepayment, reduced by the percentage of the full prepayment that the partial prepayment represents, all as determined by or at the direction of the Administrator.

The property owner requesting to make a partial prepayment shall provide the County with written notice of his/her intent to partially prepay the Special Tax obligation and shall identify

the percentage of such obligation that is intended to be prepaid. Within 30 days of receipt of such written notice, the County shall notify such owner of the partial prepayment amount, which must be received not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

Once the sum of the partial prepayments for the applicable Parcels in Improvement Area A has been received by the County, the Maximum Special Taxes shall be reduced by the same percentage by which the Special Tax obligation was reduced. The Administrator shall record an amended Notice of Special Tax lien against those Parcels within Improvement Area A that has partially prepaid identifying the reduced Maximum Special Tax rates that resulted from the partial prepayment.

I. INTERPRETATION OF SPECIAL TAX FORMULA

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

J. APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator not later than one calendar year after having paid the Special Tax that is disputed. The Administrator shall promptly review the appeal and, if necessary, meet with the property owner, 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 relative to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be binding. If the decision of the Administrator (if the appeal is not filed with the Board) or the Board (if the appeal is filed with the Board) requires the Special 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). This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

ATTACHMENT 1

**IMPROVEMENT AREA A OF THE
COUNTY OF YUBA
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(ORCHARD/MONTROSE PUBLIC IMPROVEMENTS)**

**EXPECTED RESIDENTIAL LOT COUNT AND
EXPECTED MAXIMUM SPECIAL TAX REVENUE
AT RESOLUTION OF CHANGE**

Expected Residential Lot Count	Assigned Maximum Special Tax per Unit	Expected Maximum Special Tax Revenue
301	\$1,550	\$466,550

APPENDIX D

*Assessor's Parcel Maps for
Fiscal Year 2024-25*

SEC. 33 & POR. SEC. 28, 29, 32, 34, T.15N., R.4E. & POR. SEC. 5, Bk.21 Pg.15
T.14N., R.4E., M. D. B. & M.

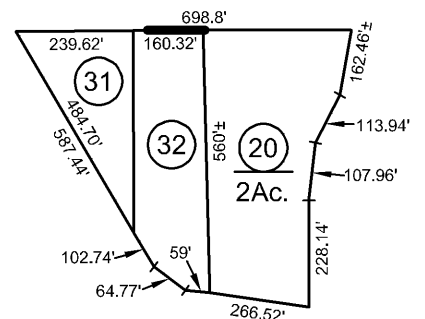
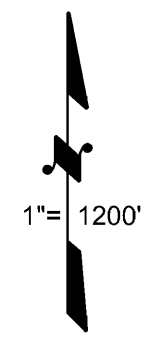
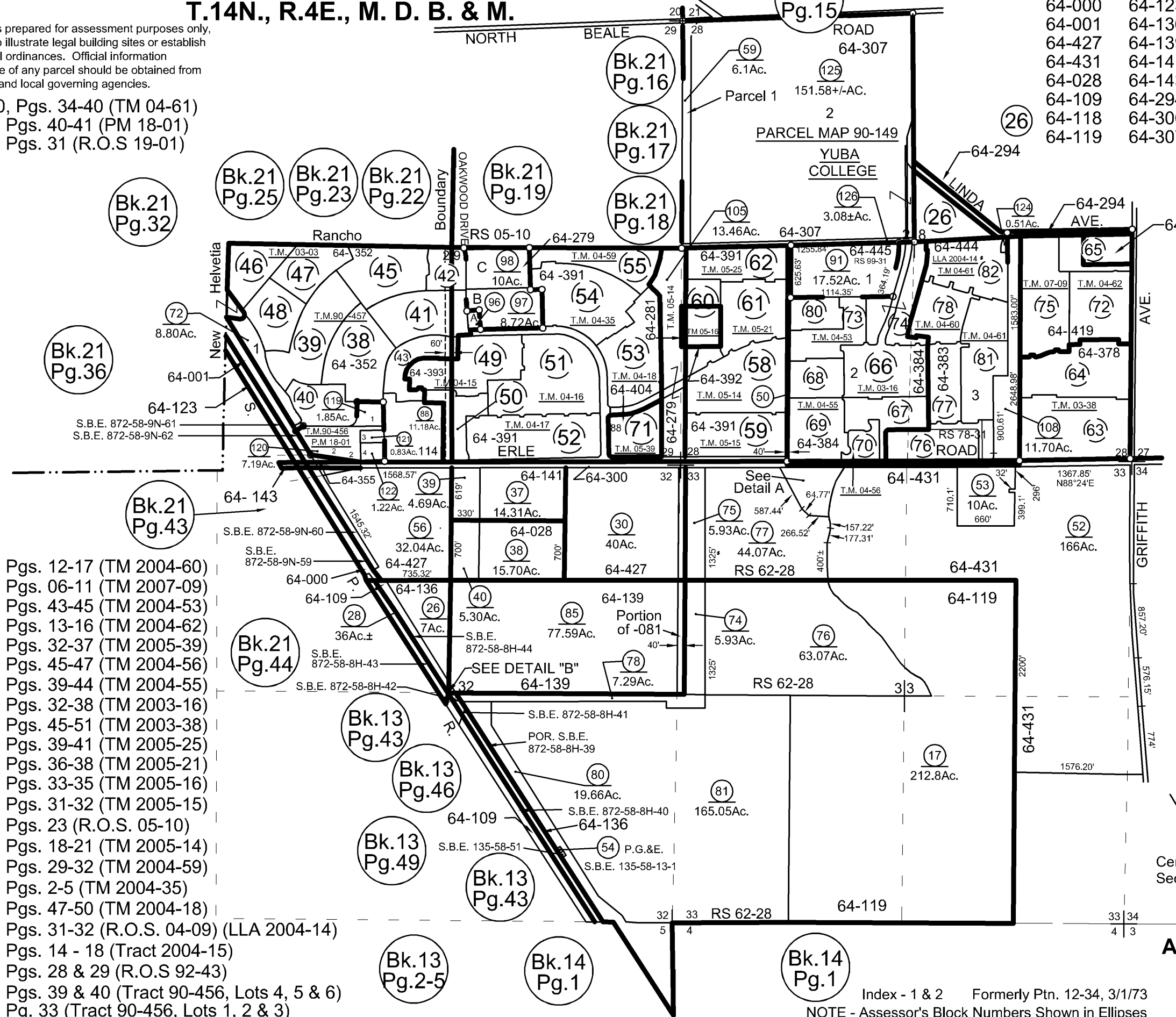
Tax Area Code

64-000	64-123	64-355	64-279
64-001	64-136	64-378	64-281
64-427	64-139	64-379	64-352
64-431	64-141	64-383	64-404
64-028	64-143	64-445	64-419
64-109	64-294	64-391	64-444
64-118	64-300	64-392	
64-119	64-307	64-393	

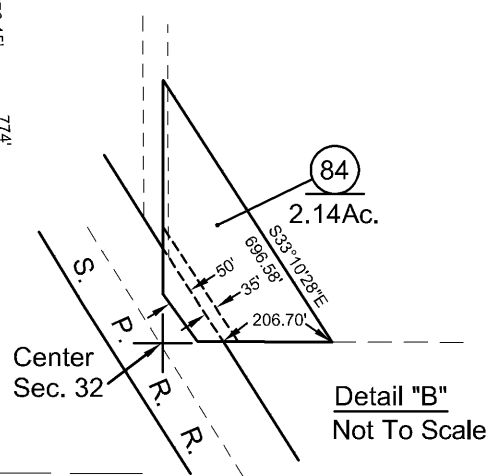
19-23

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

R.S. - Bk. 100, Pgs. 34-40 (TM 04-61)
 R.S. - Bk. 98, Pgs. 40-41 (PM 18-01)
 R.S. - Bk. 99, Pgs. 31 (R.O.S 19-01)



DETAIL A
Scale: 1"=400'



Detail "B"
Not To Scale

R.S. - Bk. 98, Pgs. 12-17 (TM 2004-60)
 R.S. - Bk. 95, Pgs. 06-11 (TM 2007-09)
 R.S. - Bk. 94, Pgs. 43-45 (TM 2004-53)
 R.S. - Bk. 90, Pgs. 13-16 (TM 2004-62)
 R.S. - Bk. 87, Pgs. 32-37 (TM 2005-39)
 R.S. - Bk. 86, Pgs. 45-47 (TM 2004-56)
 R.S. - Bk. 86, Pgs. 39-44 (TM 2004-55)
 R.S. - Bk. 86, Pgs. 32-38 (TM 2003-16)
 R.S. - Bk. 83, Pgs. 45-51 (TM 2003-38)
 R.S. - Bk. 83, Pgs. 39-41 (TM 2005-25)
 R.S. - Bk. 83, Pgs. 36-38 (TM 2005-21)
 R.S. - Bk. 83, Pgs. 33-35 (TM 2005-16)
 R.S. - Bk. 83, Pgs. 31-32 (TM 2005-15)
 R.S. - Bk. 83, Pgs. 23 (R.O.S. 05-10)
 R.S. - Bk. 83, Pgs. 18-21 (TM 2005-14)
 R.S. - Bk. 82, Pgs. 29-32 (TM 2004-59)
 R.S. - Bk. 80, Pgs. 2-5 (TM 2004-35)
 R.S. - Bk. 79, Pgs. 47-50 (TM 2004-18)
 R.S. - Bk. 78, Pgs. 31-32 (R.O.S. 04-09) (LLA 2004-14)
 R.S. - Bk. 78, Pgs. 14 - 18 (Tract 2004-15)
 R.S. - Bk. 62, Pgs. 28 & 29 (R.O.S 92-43)
 R.S. - Bk. 61, Pgs. 39 & 40 (Tract 90-456, Lots 4, 5 & 6)
 R.S. - Bk. 60, Pg. 33 (Tract 90-456, Lots 1, 2 & 3)
 R.S. - Parcel Map 90-149, Waiver

Assessor's Map Bk.19, Pg.23
County of Yuba, Calif.

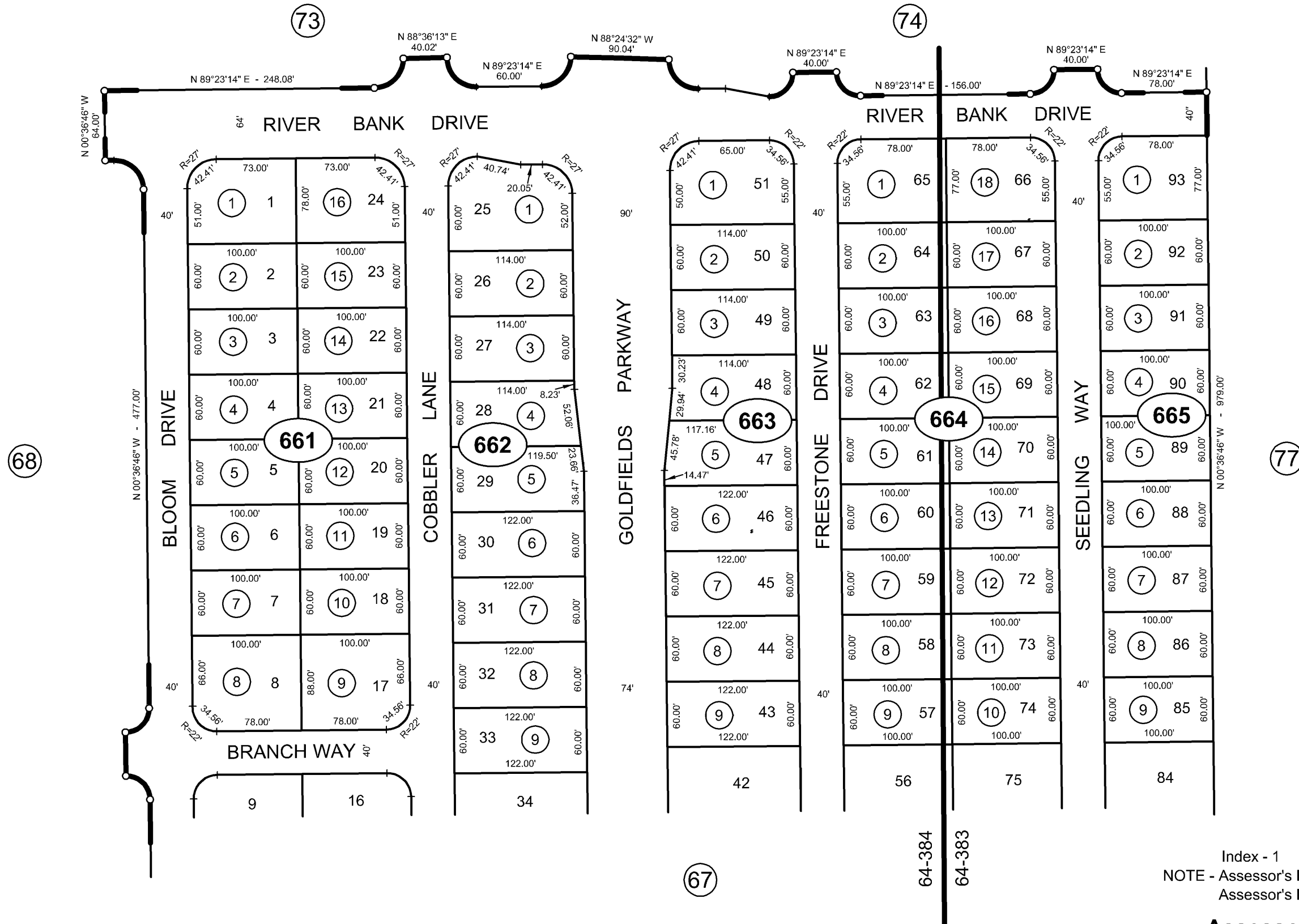
01/22

Index - 1 & 2 Formerly Ptn. 12-34, 3/1/73
 NOTE - Assessor's Block Numbers Shown in Ellipses
 Assessor's Parcel Numbers Shown in Circles

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2003-16, THE ORCHARD PHASE 1**

Tax Area Code
64-384
64-383

19-66



Index - 1 Formerly Ptn. 019-230-092
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

**Assessor's Map Bk.19, Pg. 66
County of Yuba, Calif.**

06/19

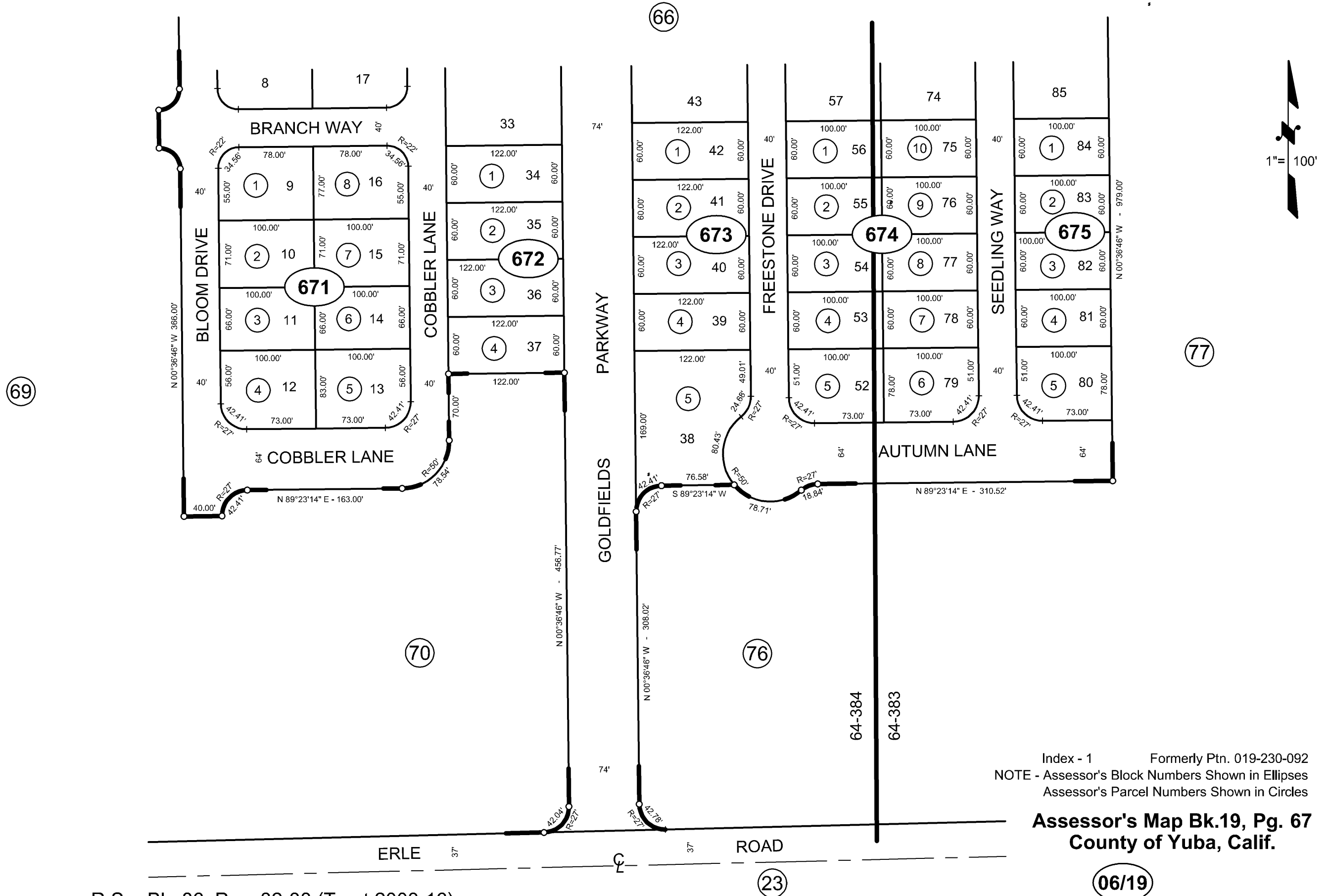
R.S. - Bk. 86, Pgs. 32-38 (Tract 2003-16)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2003-16, THE ORCHARD PHASE 1**

Tax Area Code
64-384
64-383

19-67



Index - 1 Formerly Ptn. 019-230-092
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Assessor's Map Bk.19, Pg. 67
County of Yuba, Calif.

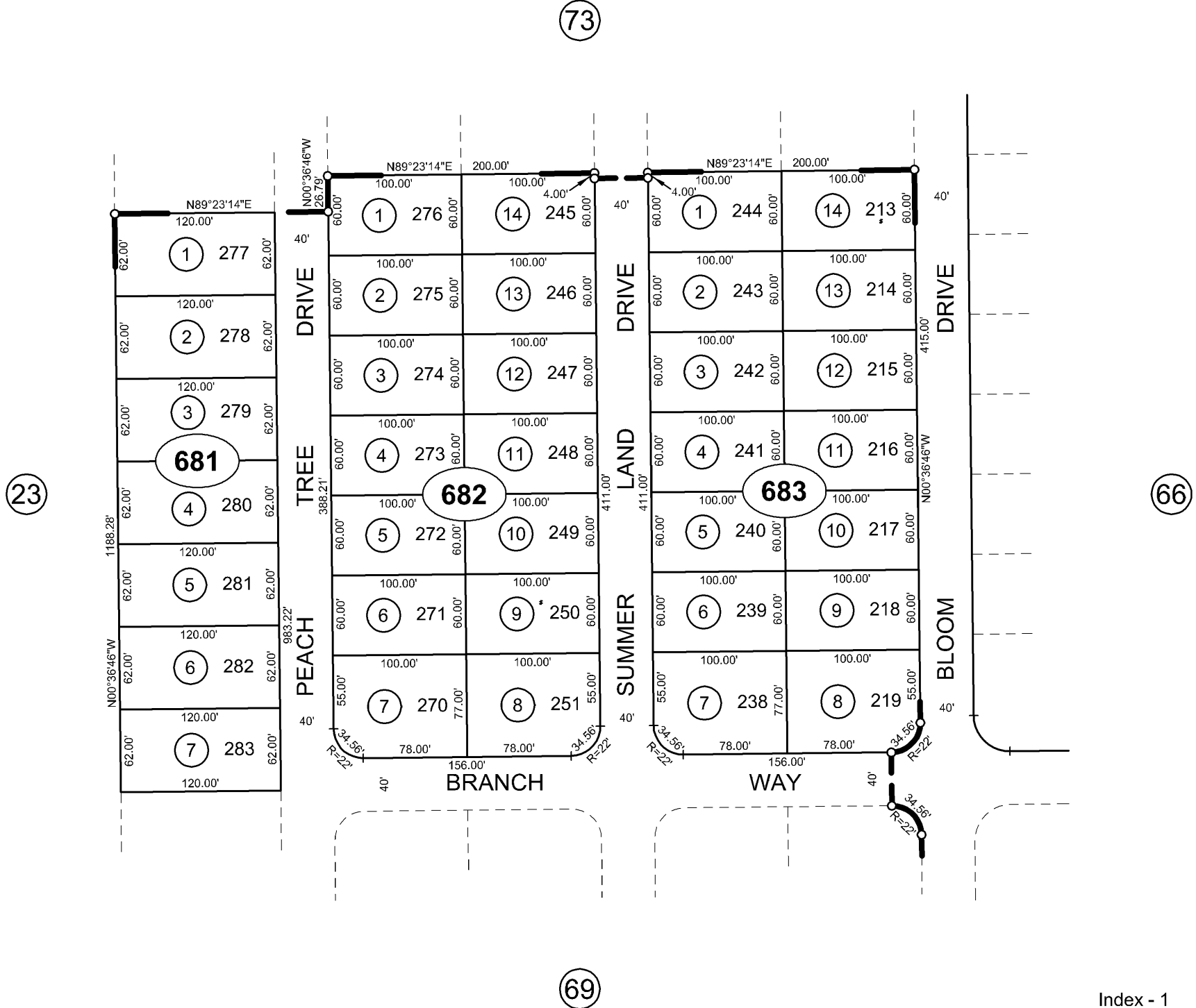
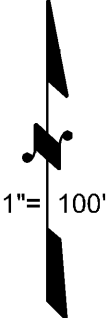
R.S. - Bk. 86, Pgs. 32-38 (Tract 2003-16)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2004-55, THE ORCHARD PHASE THREE**

Tax Area Code
64-384

19-68



Index - 1 Formerly Ptn. 019-230-110
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

**Assessor's Map Bk.19, Pg. 68
County of Yuba, Calif.**

04/14 03/07

R.S. - Bk. 86, Pgs. 39-44 (Tract 2004-55)

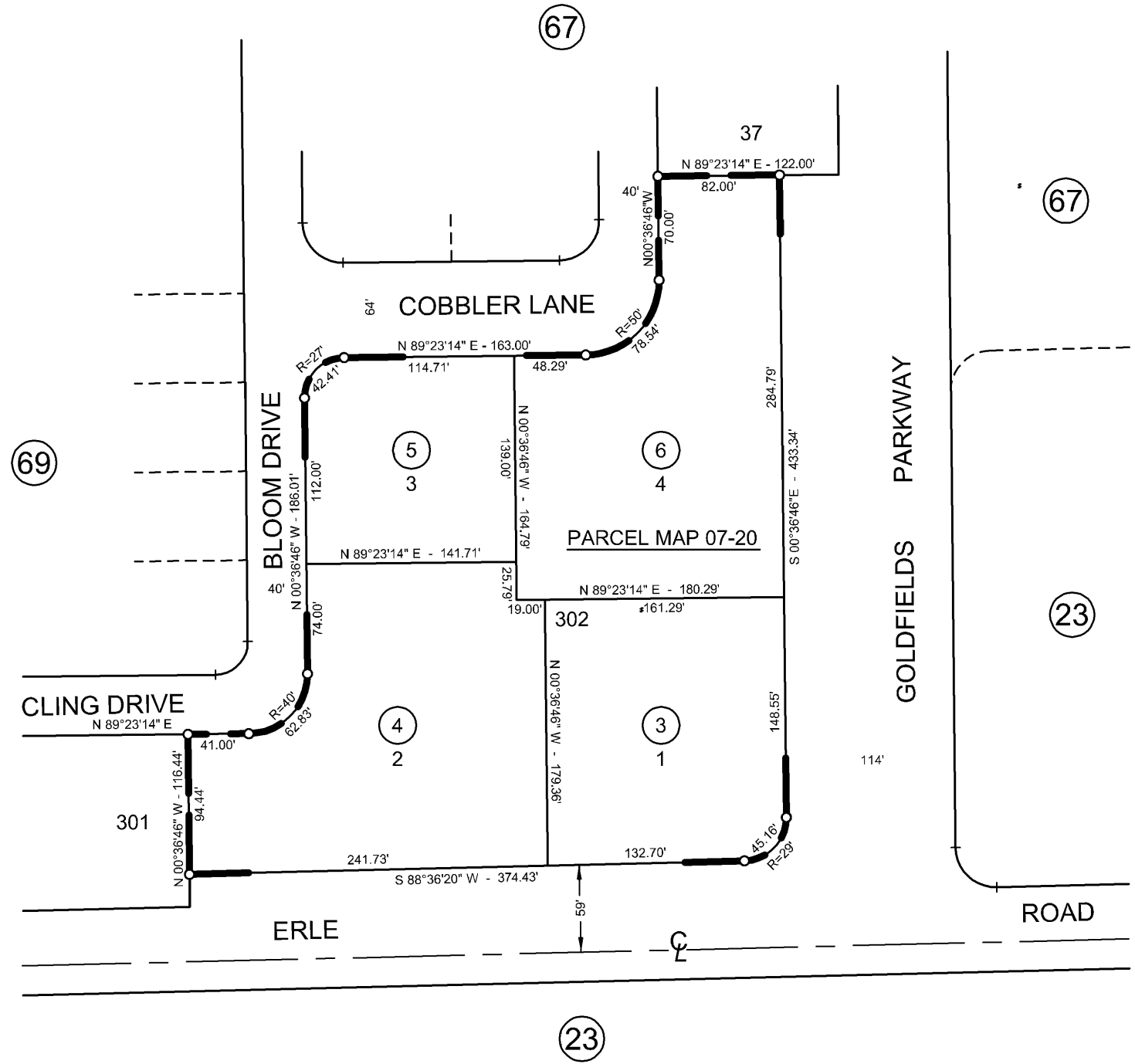
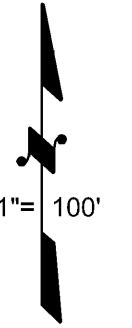
NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

POR. SEC. 28, T.15N., R.4E., M. D. B. & M. TRACT 2004-56, THE ORCHARD PHASE FOUR

Tax Area Code
64-384

19-70



R.S. - Bk. 92, Pgs. 31-32 (Parcel Map 07-20)
R.S. - Bk. 86, Pgs. 45 thru 47 (Tract 04-56)

Index - Formerly 019-230-112
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

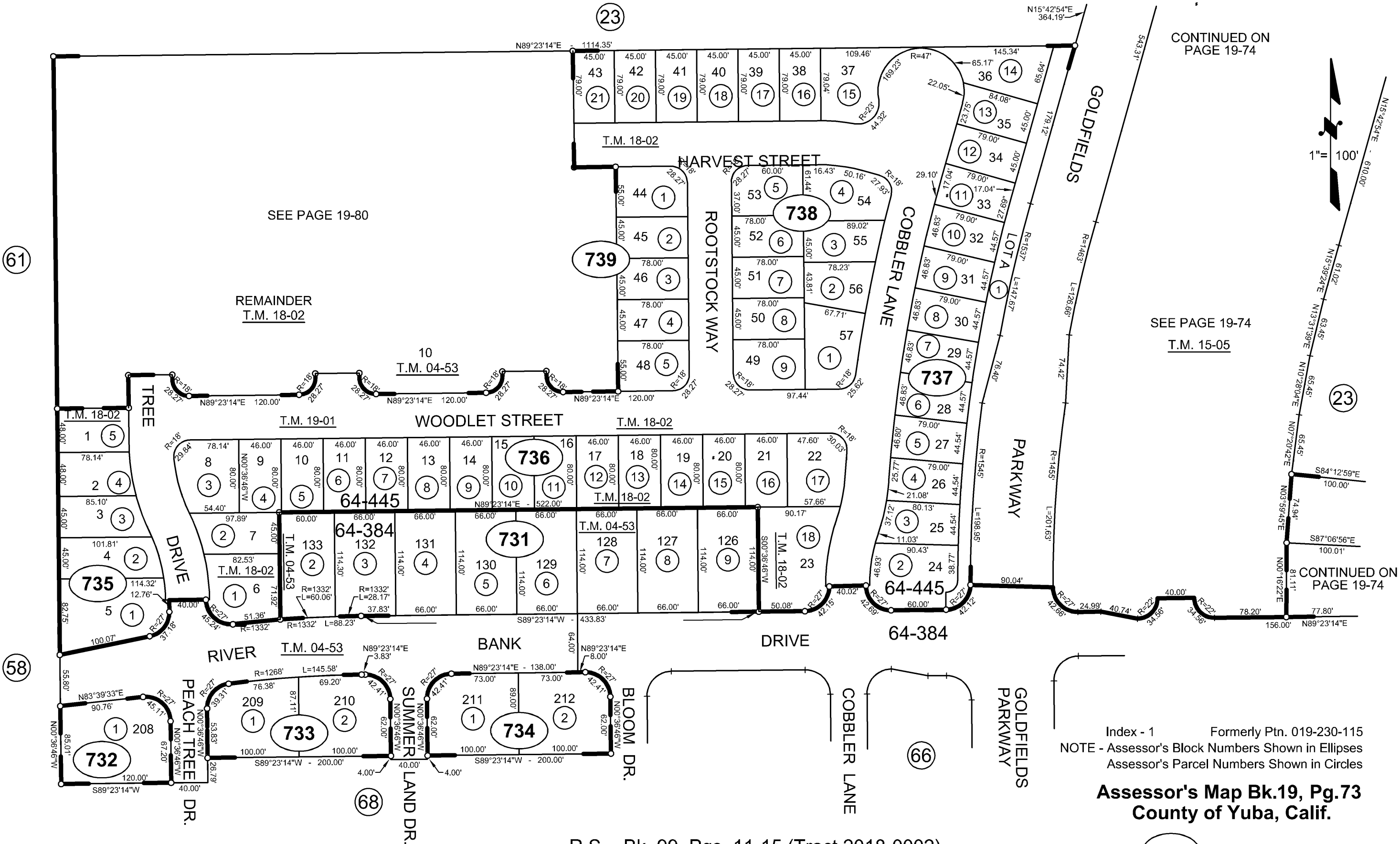
Assessor's Map Bk.19, Pg. 70
County of Yuba, Calif.

10/10 03/2007

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2004-53, THE ORCHARD PHASE TWO-1**

Tax Area Code
64-384
64-445

19-73



CONTINUED ON
PAGE 19-74

SEE PAGE 19-74
T.M. 15-05

CONTINUED ON
PAGE 19-74

Index - 1 Formerly Ptn. 019-230-115
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

**Assessor's Map Bk.19, Pg.73
County of Yuba, Calif.**

04/20

R.S. - Bk. 94, Pgs. 43-45 (Tract 2004-53)

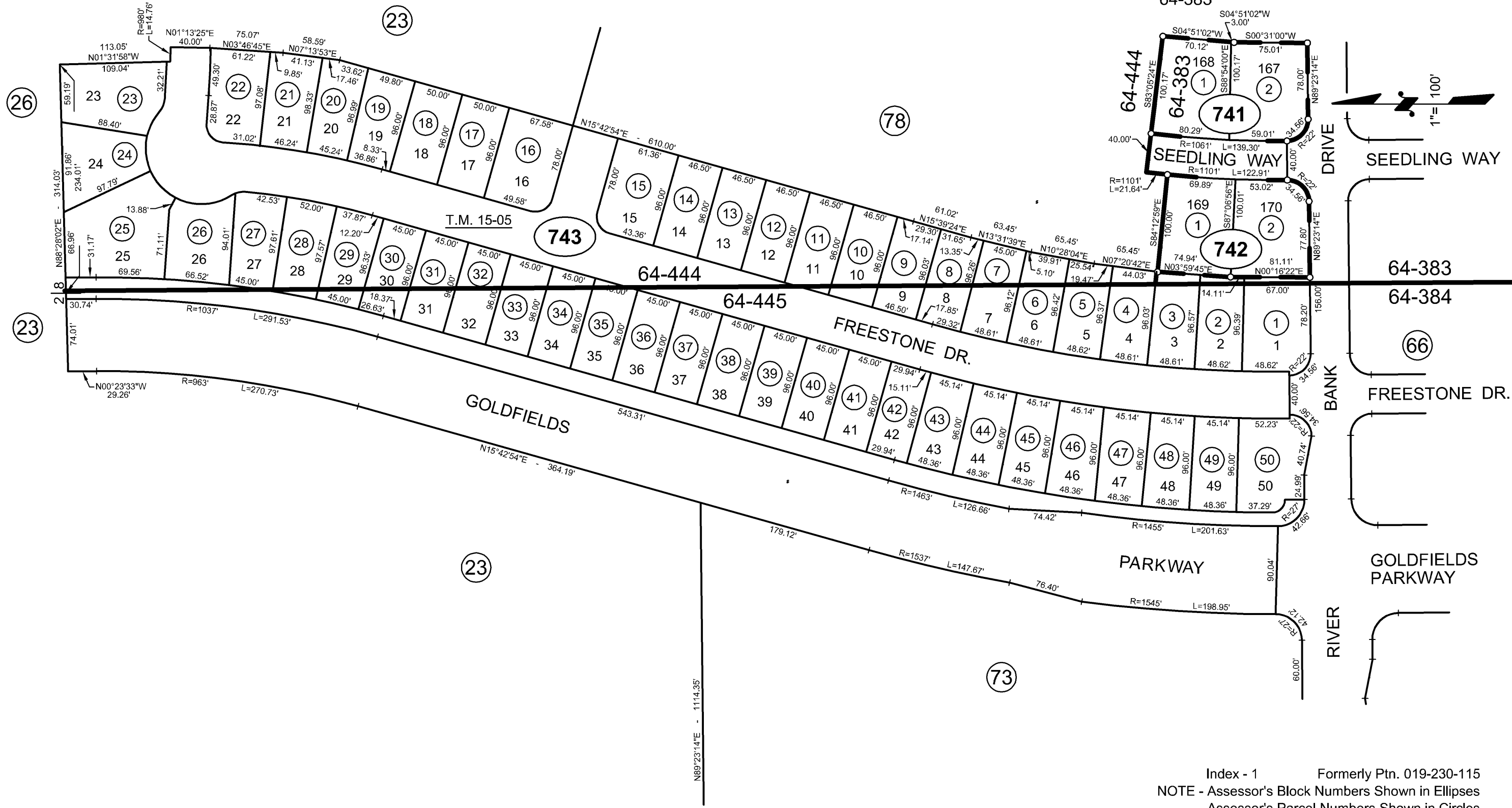
R.S. - Bk. 99, Pgs. 11-15 (Tract 2018-0002)
R.S. - Bk. 97, Pgs. 35-39 (Tract 2015-0005)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2004-53, THE ORCHARD PHASE TWO-1**

Tax Area Code
64-444
64-445
64-383

19-74



Index - 1 Formerly Ptn. 019-230-115
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

**Assessor's Map Bk.19, Pg.74
County of Yuba, Calif.**

06/19

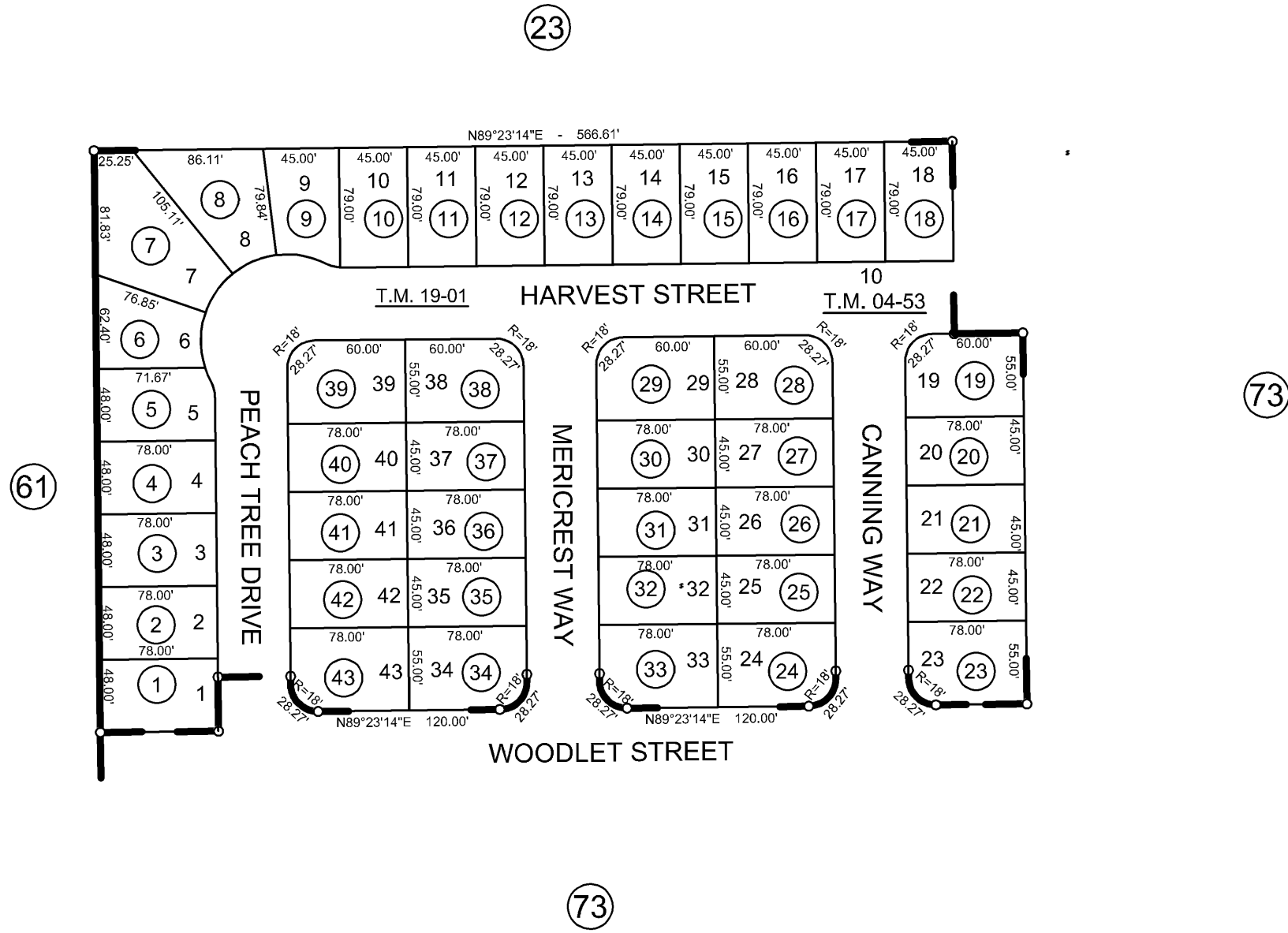
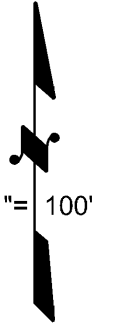
R.S. - Bk. 97, Pgs. 35-39 (Tract 2015-05)
R.S. - Bk. 94, Pgs. 43-45 (Tract 2004-53)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

**POR. SEC. 28, T.15N., R.4E., M. D. B. & M.
TRACT 2019-01, THE ORCHARD PHASE TWO-2 UNIT 3**

Tax Area Code
64-445

19-80



(73)

Index - 1 Formerly Ptn. 019-739-006
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

**Assessor's Map Bk.19, Pg.80
County of Yuba, Calif.**

04/20

R.S. - Bk. 99 Pgs. 16-19 (Tract 2019-01)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.