

RESOLUTION NO. 93-7

**RESOLUTION OF THE BOARD OF DIRECTORS OF
RANCHO MURIETA COMMUNITY SERVICES DISTRICT
APPROVING THE COMMUNITY FACILITIES DISTRICT
NO. 1 TAX REPORT FOR FISCAL YEAR 1993-94 AND
LEVYING AND APPORTIONING THE SPECIAL TAX FOR
FISCAL YEAR 1993-94 AS PROVIDED THEREIN**

WHEREAS, the Board of Directors (the "Board") of Rancho Murieta Community Services District (the "District") has previously established Rancho Murieta Community Services District Community Facilities District No. 1 (the "CFD") pursuant to Resolution No. 90-26 (the "Resolution") duly adopted by the Board on August 28, 1990, for the purpose of providing for the financing of certain facilities in and for the District; and

WHEREAS, on September 18, 1990, the qualified electors in the CFD, by a landowner election, approved the levy of a special tax to finance such facilities; and

WHEREAS, pursuant to Resolution No. 90-31 adopted by the Board on September 19, 1990, as amended by Resolution No. 91-4 adopted by the Board on February 20, 1991, the Board authorized the issuance of \$12,925,000 principal amount of special tax bonds payable from such special tax levied and collected in accordance with the Resolution; and

WHEREAS, on July 17, 1991, the Board enacted an ordinance approving Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal Year 1991-1992 (the "1991-92 Tax Report") levying the special tax at the rates specified in the 1991-92 Tax Report and apportioning them in the manner specified in the Resolution; and

WHEREAS, Rancho Murieta Community Services District Community Facilities District No. 1 Tax Report, Fiscal year 1993-1994 (the "1993-94 Tax Report") has been submitted to the Board and the Board has determined to approve the 1993-94 Tax Report; and

WHEREAS, pursuant to Section 53340 of the Government Code of the State of California, the Board is authorized to levy the special tax at the rates specified in the 1993-94 Tax Report provided that a certified copy of this resolution and a list of all parcels subject to the special tax to be levied on each such parcel under the 1993-94 Tax Report is filed with the Sacramento County Auditor on or before August 10, 1993, unless prior written consent is obtained from the Sacramento County Auditor to file it at a date not later than August 21, 1994;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF RANCHO MURIETA COMMUNITY SERVICES DISTRICT, AS FOLLOWS:

Section 1. The 1993-94 Tax Report, in the form submitted to this meeting and on file with the Board, is hereby approved and adopted. The General Manager of the District, or one or more of her designees, is hereby authorized to make changes to the 1993-94 Tax Report before it is filed with the Sacramento County Auditor as provided in Section 3 hereof and to make changes in response to appeals from taxpayers in order to correct errors in the application of the special tax to particular parcels.

Section 2. Pursuant to Section 53340 of the Government Code of the State of California, a special tax is hereby levied at the rates specified in the 1993-94 Tax Report and is hereby apportioned in the manner specified in the Resolution (and as more particularly described in the 1993-94 Tax Report).

Section 3. A certified copy of this resolution together with a list of all parcels subject to the special tax to be levied on each such parcel under the 1993-94 Tax Report shall be delivered to the Sacramento County Auditor not later than August 10, 1993.

Section 4. The Secretary of the Board is hereby directed to enter this resolution on the minutes of the Board which shall constitute the official action of the Board in the premises.

PASSED AND ADOPTED by the Board of Directors of Rancho Murieta Community Services District this 21st day of July, 1993, by the following vote:

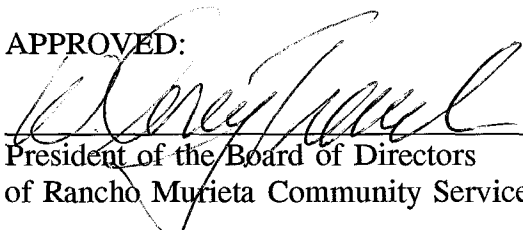
AYES: Directors Trench, Sullivan, Sevier, Thurston, Menicucci

NOES:

ABSENT:


ABSTAIN:

APPROVED:

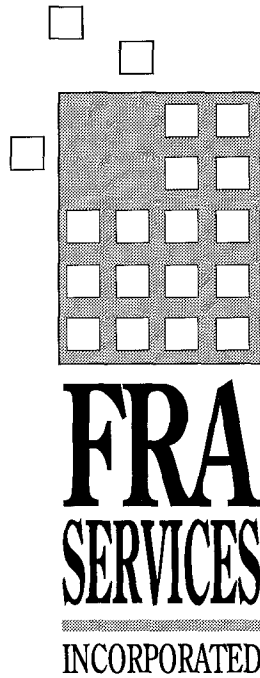


President of the Board of Directors
of Rancho Murieta Community Services District

ATTEST:



Secretary of the Board of Directors
of Rancho Murieta Community Services District



Special Tax Report

Rancho Murieta Community Services District
Community Facilities District No. 1

July 1993

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Background

Community Facilities District No. 1 (CFD) was formed by Rancho Murieta Community Services District (RMCS D) and bonds were sold to finance public facilities that will benefit property within the boundaries of the CFD. The property owners within the CFD are responsible for paying an annual special tax in order to repay the debt. The special tax is collected on the County property tax bill. Property owners have the option to prepay, in full, the special taxes for their property to relieve the burden of annual special tax payments.

The following information summarizes the terms of the bond issue.

Total amount of bonds authorized	\$12,925,000
Total amount of bonds issued	\$12,925,000
Average Annual Debt Service Payment	\$ 1,269,859
Date of the bonds	March 1, 1991
Date of final maturity	October 1, 2015
First annual special tax levy	Fiscal year 1991/1992
Final annual special tax levy	Fiscal year 2014/2015

Facilities Financed

Proceeds from the sale of bonds are being used to fund all or a portion of the design, construction and acquisition of the following facilities:

1. Water Transmission Pipeline
2. Water Storage Reservoir
3. Drainage Pump Station
4. Sewer Pump Station
5. Sewer Force Main
6. Expansion of Existing Wastewater Treatment Plant
7. Replacement of Cosumnes River Bridge
8. Fire Equipment
9. Alameda Drive Water Transmission Pipeline

Development Status

The CFD is comprised of six Special Tax Rate Areas totalling 315 acres south of the Cosumnes River. The development plan includes 1,214 single family residential units. FN Projects, Inc., Winncrest Homes, Inc. and N.T. Hill, Inc. are the developers in the CFD.

Chart I shows the acreage and number of dwelling units projected for each special tax rate area.

Chart I

Special Tax Rate Area	Original Property Owner	Projected Dwelling Units	Current Dwelling Units
1A	FN Projects / Winncrest JV	367	373
1B	FN Projects / Winncrest JV	253	0
2	NT Hill	61	0
3	NT Hill	213	0
4	Winncrest	170	0
5	Winncrest	150	0
Totals		1,214	373

Bond Funds

Improvement Fund: The Improvement Fund was initially funded with \$10,152,471 to be used to pay the costs of issuing the bonds, acquiring and constructing the facilities, and 18 months of administrative expenses of the District. A portion of the initial deposit, \$258,100, was subsequently transferred to a Contingency/Holding Account to be used cover any cost over runs. The facilities financed from bond proceeds were completed in June 1992 with out cost over runs, and the Improvement Fund was fully expended. As of June 30, 1993, the Contingency/Holding Account had a balance of \$258,100 which will be applied to the costs of additional improvements or used as a credit toward debt service in the future. The balance in the Improvement Fund as of June 30, 1993 was \$414,202. This balance is due to an advance from the developers to pay the costs of improvements as required by the Reimbursement and Shortfall Agreement.

Reserve Fund: An amount of \$1,281,446 was initially deposited in the Reserve Fund to be used as a back-up source of funds to make principal and interest payments. The Reserve Fund must be maintained at its required level which is defined as the maximum annual debt service payment. In the event that special tax revenue is insufficient to pay debt service, money may be transferred from the Reserve Fund and used to pay bondowners. The Reserve Fund would then be replenished by payment of delinquent special taxes or by increasing the next year's special tax levy. The balance in the Reserve Fund as of June 30, 1993 was \$1,295,000. The \$13,554 excess above the Reserve Requirement will be used as an interest credit against the 1993/94 special tax levy.

Special Tax Fund: The Special Tax Fund, established for the deposit of special tax revenue, is used to make principal and interest payments to bondowners. An amount of \$1,146,826 was initially deposited to this account to pay the interest due on the bonds for the first 13 months (capitalized interest). The balance in the Special Tax Fund as of June 30, 1993 was \$809,828. Of this balance, \$746,908 will be used to pay principal and interest to bondowners on October 1, 1993 and the remaining \$62,920 will be used as an interest credit in calculating the 1993/94 special tax levy. (Actual interest earnings for the year were \$130,705, however, \$67,785 will be applied toward the October 1 debt service payment.)

Expense Account: Money in the Expense Account may be used to pay the costs of managing the CFD and bond issue. An amount of \$95,000 was initially deposited in this account to pay administrative expenses for 13 months. An administrative expense fee will be included in the annual levy to pay the costs for the next year. Administrative expenses include the costs of calculating and levying the annual special tax, consultant and paying agent fees, and salaries of RMCS staff. The balance in the Expense Account as of June 30, 1993 was \$9,319.

Interest earned on the Improvement Fund, Contingency/Holding Account and Reserve Fund was deposited in the Improvement Fund to ensure the availability of funds to complete the scheduled facilities. Interest earnings are now transferred to the Special Tax Fund and applied toward debt service.

Delinquent Special Taxes

Special taxes are included as a line item on the property owner's tax bill which is payable in two installments on December 10 and April 10 by property owners. Special taxes were levied the first time in fiscal year 1991/92. The aggregate special tax levy was \$410,304 and 100% of that amount was collected. There are no delinquencies remaining from the 1991/92 fiscal year.

For the 1992/93 fiscal year, \$1,341,883 was levied on parcels in the CFD. As of June 23, 1993, the records of the Sacramento County Treasurer/Tax Collector showed delinquencies totalling \$373,748 or 28% of the aggregate levy. Eight parcels are delinquent, with four parcels having liability for \$370,748 of the total delinquent amount.

Foreclosure Covenant

Revenue from special taxes is used to make semi-annual payments to bondowners. Consequently, delinquent special taxes can hinder the ability to make those payments. RMCS D has covenanted with bondowners to review the records of the County of Sacramento Treasurer/Tax Collector before August 1 to determine the amount of delinquent special taxes, and to initiate foreclosure proceedings according to the following steps.

1. When the aggregate delinquency exceeds 5% of the amount levied in the prior fiscal year, RMCS D shall initiate foreclosure proceedings against property within 60 days when the owner is responsible for \$2,500 or more of the aggregate delinquency.
2. If the amount remaining after excluding the delinquent amount for those properties identified in Step 1 exceeds 3% of the amount levied in the prior fiscal year, RMCS D shall institute foreclosure proceedings against all delinquent property within 60 days.

Once foreclosure is initiated, RMCS D must complete the proceedings by holding a foreclosure sale. Proceeds of a foreclosure sale are used to make principal and interest payments to bondowners. In the event that a foreclosure sale does not take place in a timely manner to pay the bondowners, the Reserve Fund will be used to make the payments. Proceeds from the foreclosure sale would then be used to replenish the Reserve Fund.

As of June 23, the delinquency rate substantially exceeded the 5% level which requires RMCS D to initiate foreclosure proceedings, however, the tax collectors office has not completed the posting of tax receipts. If, on August 1, the delinquency rate remains above 5%, RMCS D will be obligated to file foreclosure suits against property owned by N.T. Hill, Inc and Winncrest Homes, Inc. since each are responsible for more than \$2,500 of the aggregate delinquency. The combined total of their delinquent special taxes is \$370,748. The remainder of the delinquency is less than 3%, therefore, RMCS D would not be obligated to foreclose on the remaining four parcels owned by individual residents.

1993/94 Special Tax Levy

Determine the Aggregate Levy

The aggregate special tax levy is determined by summing the amounts necessary to pay principal and interest on the bonds and administrative expenses for the next year. In addition, an amount may be added to replenish the Reserve Fund for special tax delinquencies. A credit is given for interest earned on the bond funds during the prior year. The aggregate levy for the CFD may not exceed \$1,440,654 annually.

The aggregate special tax levy for 1993/94 is as follows:

Debt Service

Interest due April 1, 1994	\$522,154.38 ¹	
Interest due October 1, 1994	522,154.37	
Principal due October 1, 1994	235,000.00	
Reserve for Delinquencies	38,964.25 ²	
Interest Credit	<u>(76,474.00) ³</u>	
Total debt service		\$1,241,799.00

Administration

Paying Agent	\$2,000.00	
Audit Fees	2,000.00	
Special Tax Consultant	7,000.00	
Engineering	4,000.00	
Legal Fees	1,000.00	
District Staff	3,000.00	
Other	<u>500.00</u>	
Total Administration		\$19,500.00

County Fees to Levy Special Taxes 850.00

1993/94 Aggregate Special Tax Levy \$1,262,149.00

¹ Principal and interest amounts were taken from the debt service schedule shown as Appendix A of this report.

² The Reserve for Delinquencies is based on 3% of principal, interest and administrative expenses.

³ Represents \$13,554 from the Reserve Fund and \$62,920 from the Special Tax Fund.

Apportion the Aggregate Special Tax

Once the aggregate special tax levy is determined, the amount is apportioned to the six Special Tax Rate Areas up to the maximum special tax established by the Rate & Method of Apportionment. Each Special Tax Rate Area is levied the same proportion of special taxes as the aggregate levy is to the maximum special tax for the CFD. Each dwelling unit within a Special Tax Rate Area is levied an equal share of the total special tax for its Special Tax Rate Area. The apportionment of the aggregate special tax is as follows:

1. Determine the percentage of the aggregate special tax to the maximum special tax for the CFD. ($\$1,262,149 / \$1,440,654 = 87.6\%$)
2. Determine the total special tax for each Special Tax Rate Area. (87.6% of the maximum special tax for each Special Tax Rate Area)
3. Determine the special tax per dwelling unit. (Special Tax per Tax Rate Area / Total projected dwelling units in the Tax Rate Area = Special Tax per dwelling unit)
4. Determine the special tax per parcel. (Number of projected dwelling units per parcel X special tax per dwelling unit = special tax per parcel)

In apportioning the 1993/94 aggregate levy, sufficient revenue was generated by levying special taxes at a rate of 87.6% of the maximum special tax. Chart II shows the 1993/94 special tax rate for each Special Tax Rate Area and each dwelling unit. Appendix B of this report is an itemized list of each parcel and its 1993/94 special tax.

Chart II

Tax Rate Area	Maximum Tax	1993/94 Special Tax	Dwelling Units	Special Tax per Dwelling Unit
1A	\$381,549	\$ 334,275.14	373	\$ 896.18
1B	263,030	230,439.00	253	910.83
2	81,752	71,621.44	61	1,174.12
3	285,461	250,090.40	213	1,174.13
4	227,833	199,602.82	170	1,174.13
5	201,029	176,120.20	150	1,174.13
Totals	\$1,440,654	\$1,262,149.00	1,220	

Appendix A

Debt Service Schedule

Rancho Murieta Community Services District
Community Facilities District No. 1
Debt Service Schedule

<u>Payment Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Annual Total</u>
04/01/1991			0.00	0.00	
10/01/1991	0.00	0.00%	617,521.77	617,521.77	617,521.77
04/01/1992			529,304.38	529,304.38	
10/01/1992	0.00	0.00%	529,304.38	529,304.38	1,058,608.75
04/01/1993			529,304.38	529,304.38	
10/01/1993	220,000.00	6.50%	529,304.38	749,304.38	1,278,608.75
04/01/1994			522,154.38	522,154.38	
10/01/1994	235,000.00	6.75%	522,154.38	757,154.38	1,279,308.75
04/01/1995			514,223.13	514,223.13	
10/01/1995	250,000.00	7.00%	514,223.13	764,223.13	1,278,446.25
04/01/1996			505,473.13	505,473.13	
10/01/1996	270,000.00	7.20%	505,473.13	775,473.13	1,280,946.25
04/01/1997			495,753.13	495,753.13	
10/01/1997	285,000.00	7.40%	495,753.13	780,753.13	1,276,506.25
04/01/1998			485,208.13	485,208.13	
10/01/1998	310,000.00	7.60%	485,208.13	795,208.13	1,280,416.25
04/01/1999			473,428.13	473,428.13	
10/01/1999	330,000.00	7.70%	473,428.13	803,428.13	1,276,856.25
04/01/2000			460,723.13	460,723.13	
10/01/2000	360,000.00	7.80%	460,723.13	820,723.13	1,281,446.25
04/01/2001			446,683.13	446,683.13	
10/01/2001	385,000.00	7.90%	446,683.13	831,683.13	1,278,366.25
04/01/2002			431,475.63	431,475.63	
10/01/2002	415,000.00	8.00%	431,475.63	846,475.63	1,277,951.25
04/01/2003			414,875.63	414,875.63	
10/01/2003	450,000.00	8.10%	414,875.63	864,875.63	1,279,751.25
04/01/2004			396,650.63	396,650.63	
10/01/2004	485,000.00	8.20%	396,650.63	881,650.63	1,278,301.25
04/01/2005			376,765.63	376,765.63	
10/01/2005	525,000.00	8.25%	376,765.63	901,765.63	1,278,531.25
04/01/2006			355,109.38	355,109.38	
10/01/2006	570,000.00	8.38%	355,109.38	925,109.38	1,280,218.75
04/01/2007			331,240.63	331,240.63	
10/01/2007	615,000.00	8.38%	331,240.63	946,240.63	1,277,481.25
04/01/2008			305,487.50	305,487.50	
10/01/2008	670,000.00	8.38%	305,487.50	975,487.50	1,280,975.00
04/01/2009			277,431.25	277,431.25	
10/01/2009	725,000.00	8.38%	277,431.25	1,002,431.25	1,279,862.50
04/01/2010			247,071.88	247,071.88	
10/01/2010	785,000.00	8.38%	247,071.88	1,032,071.88	1,279,143.75
04/01/2011			214,200.00	214,200.00	
10/01/2011	850,000.00	8.50%	214,200.00	1,064,200.00	1,278,400.00
04/01/2012			178,075.00	178,075.00	
10/01/2012	925,000.00	8.50%	178,075.00	1,103,075.00	1,281,150.00
04/01/2013			138,762.50	138,762.50	
10/01/2013	1,000,000.00	8.50%	138,762.50	1,138,762.50	1,277,525.00
04/01/2014			96,262.50	96,262.50	
10/01/2014	1,085,000.00	8.50%	96,262.50	1,181,262.50	1,277,525.00
04/01/2015			50,150.00	50,150.00	
10/01/2015	<u>1,180,000.00</u>	8.50%	<u>50,150.00</u>	<u>1,230,150.00</u>	<u>1,280,300.00</u>
	12,925,000.00		18,169,148.02	31,094,148.02	31,094,148.02

Appendix B

Parcel List

Rancho Murieta
Community Facilities District No. 1
1993/94 Special Tax Levy

Special Tax			Special Tax				
Parcel Number	Rate Area	Special Tax	Parcel Number	Rate Area	Special Tax		
1.	073-0790-004	2	71,621.44	51.	128-0210-045	1A	896.18
2.	073-0790-005	3	250,090.40	52.	128-0210-046	1A	896.18
3.	073-0790-006	4	199,602.82	53.	128-0210-047	1A	896.18
4.	073-0790-007	5	176,120.20	54.	128-0210-048	1A	896.18
5.	128-0080-089	1B	219,509.10	55.	128-0210-049	1A	896.18
6.	128-0080-090	1B	10,929.90	56.	128-0210-050	1A	896.18
7.	128-0210-001	1A	896.18	57.	128-0210-051	1A	896.18
8.	128-0210-002	1A	896.18	58.	128-0210-052	1A	896.18
9.	128-0210-003	1A	896.18	59.	128-0210-053	1A	896.18
10.	128-0210-004	1A	896.18	60.	128-0210-054	1A	896.18
11.	128-0210-005	1A	896.18	61.	128-0210-055	1A	896.18
12.	128-0210-006	1A	896.18	62.	128-0210-056	1A	896.18
13.	128-0210-007	1A	896.18	63.	128-0210-057	1A	896.18
14.	128-0210-008	1A	896.18	64.	128-0220-001	1A	896.18
15.	128-0210-009	1A	896.18	65.	128-0220-002	1A	896.18
16.	128-0210-010	1A	896.18	66.	128-0220-003	1A	896.18
17.	128-0210-011	1A	896.18	67.	128-0220-004	1A	896.18
18.	128-0210-012	1A	896.18	68.	128-0220-005	1A	896.18
19.	128-0210-013	1A	896.18	69.	128-0220-006	1A	896.18
20.	128-0210-014	1A	896.18	70.	128-0220-007	1A	896.18
21.	128-0210-015	1A	896.18	71.	128-0220-008	1A	896.18
22.	128-0210-016	1A	896.18	72.	128-0220-009	1A	896.18
23.	128-0210-017	1A	896.18	73.	128-0220-010	1A	896.18
24.	128-0210-018	1A	896.18	74.	128-0220-011	1A	896.18
25.	128-0210-019	1A	896.18	75.	128-0220-012	1A	896.18
26.	128-0210-020	1A	896.18	76.	128-0220-013	1A	896.18
27.	128-0210-021	1A	896.18	77.	128-0220-014	1A	896.18
28.	128-0210-022	1A	896.18	78.	128-0220-015	1A	896.18
29.	128-0210-023	1A	896.18	79.	128-0220-016	1A	896.18
30.	128-0210-024	1A	896.18	80.	128-0220-017	1A	896.18
31.	128-0210-025	1A	896.18	81.	128-0220-018	1A	896.18
32.	128-0210-026	1A	896.18	82.	128-0220-019	1A	896.18
33.	128-0210-027	1A	896.18	83.	128-0220-020	1A	896.18
34.	128-0210-028	1A	896.18	84.	128-0220-021	1A	896.18
35.	128-0210-029	1A	896.18	85.	128-0220-022	1A	896.18
36.	128-0210-030	1A	896.18	86.	128-0220-023	1A	896.18
37.	128-0210-031	1A	896.18	87.	128-0220-024	1A	896.18
38.	128-0210-032	1A	896.18	88.	128-0220-025	1A	896.18
39.	128-0210-033	1A	896.18	89.	128-0220-026	1A	896.18
40.	128-0210-034	1A	896.18	90.	128-0220-027	1A	896.18
41.	128-0210-035	1A	896.18	91.	128-0220-028	1A	896.18
42.	128-0210-036	1A	896.18	92.	128-0220-029	1A	896.18
43.	128-0210-037	1A	896.18	93.	128-0220-030	1A	896.18
44.	128-0210-038	1A	896.18	94.	128-0220-031	1A	896.18
45.	128-0210-039	1A	896.18	95.	128-0220-032	1A	896.18
46.	128-0210-040	1A	896.18	96.	128-0220-033	1A	896.18
47.	128-0210-041	1A	896.18	97.	128-0220-034	1A	896.18
48.	128-0210-042	1A	896.18	98.	128-0220-035	1A	896.18
49.	128-0210-043	1A	896.18	99.	128-0220-036	1A	896.18
50.	128-0210-044	1A	896.18	100.	128-0220-037	1A	896.18

Rancho Murieta
Community Facilities District No. 1
1993/94 Special Tax Levy

Special Tax			Special Tax				
Parcel Number	Rate Area	Special Tax	Parcel Number	Rate Area	Special Tax		
101.	128-0220-038	1A	896.18	151.	128-0240-005	1A	896.18
102.	128-0220-039	1A	896.18	152.	128-0240-006	1A	896.18
103.	128-0220-040	1A	896.18	153.	128-0240-007	1A	896.18
104.	128-0230-001	1A	896.18	154.	128-0240-008	1A	896.18
105.	128-0230-002	1A	896.18	155.	128-0240-009	1A	896.18
106.	128-0230-003	1A	896.18	156.	128-0240-010	1A	896.18
107.	128-0230-004	1A	896.18	157.	128-0240-011	1A	896.18
108.	128-0230-005	1A	896.18	158.	128-0240-012	1A	896.18
109.	128-0230-006	1A	896.18	159.	128-0240-013	1A	896.18
110.	128-0230-007	1A	896.18	160.	128-0240-014	1A	896.18
111.	128-0230-008	1A	896.18	161.	128-0240-015	1A	896.18
112.	128-0230-009	1A	896.18	162.	128-0240-016	1A	896.18
113.	128-0230-010	1A	896.18	163.	128-0240-017	1A	896.18
114.	128-0230-011	1A	896.18	164.	128-0240-018	1A	896.18
115.	128-0230-012	1A	896.18	165.	128-0240-019	1A	896.18
116.	128-0230-013	1A	896.18	166.	128-0240-020	1A	896.18
117.	128-0230-014	1A	896.18	167.	128-0240-021	1A	896.18
118.	128-0230-015	1A	896.18	168.	128-0240-022	1A	896.18
119.	128-0230-016	1A	896.18	169.	128-0240-023	1A	896.18
120.	128-0230-017	1A	896.18	170.	128-0240-024	1A	896.18
121.	128-0230-018	1A	896.18	171.	128-0240-025	1A	896.18
122.	128-0230-019	1A	896.18	172.	128-0240-026	1A	896.18
123.	128-0230-020	1A	896.18	173.	128-0240-027	1A	896.18
124.	128-0230-021	1A	896.18	174.	128-0240-028	1A	896.18
125.	128-0230-022	1A	896.18	175.	128-0240-029	1A	896.18
126.	128-0230-023	1A	896.18	176.	128-0240-030	1A	896.18
127.	128-0230-024	1A	896.18	177.	128-0240-031	1A	896.18
128.	128-0230-025	1A	896.18	178.	128-0240-032	1A	896.18
129.	128-0230-026	1A	896.18	179.	128-0240-033	1A	896.18
130.	128-0230-027	1A	896.18	180.	128-0240-034	1A	896.18
131.	128-0230-028	1A	896.18	181.	128-0240-035	1A	896.18
132.	128-0230-029	1A	896.18	182.	128-0240-036	1A	896.18
133.	128-0230-030	1A	896.18	183.	128-0240-037	1A	896.18
134.	128-0230-031	1A	896.18	184.	128-0240-038	1A	896.18
135.	128-0230-032	1A	896.18	185.	128-0240-039	1A	896.18
136.	128-0230-033	1A	896.18	186.	128-0240-040	1A	896.18
137.	128-0230-034	1A	896.18	187.	128-0240-041	1A	896.18
138.	128-0230-035	1A	896.18	188.	128-0240-042	1A	896.18
139.	128-0230-036	1A	896.18	189.	128-0240-043	1A	896.18
140.	128-0230-037	1A	896.18	190.	128-0240-044	1A	896.18
141.	128-0230-038	1A	896.18	191.	128-0240-045	1A	896.18
142.	128-0230-039	1A	896.18	192.	128-0240-046	1A	896.18
143.	128-0230-040	1A	896.18	193.	128-0240-047	1A	896.18
144.	128-0230-041	1A	896.18	194.	128-0240-048	1A	896.18
145.	128-0230-042	1A	896.18	195.	128-0240-049	1A	896.18
146.	128-0230-043	1A	896.18	196.	128-0240-050	1A	896.18
147.	128-0240-001	1A	896.18	197.	128-0240-051	1A	896.18
148.	128-0240-002	1A	896.18	198.	128-0240-052	1A	896.18
149.	128-0240-003	1A	896.18	199.	128-0240-053	1A	896.18
150.	128-0240-004	1A	896.18	200.	128-0240-054	1A	896.18

Rancho Murieta
Community Facilities District No. 1
1993/94 Special Tax Levy

Special Tax			Special Tax				
Parcel Number	Rate Area	Special Tax	Parcel Number	Rate Area	Special Tax		
201.	128-0240-055	1A	896.18	251.	128-0250-013	1A	896.18
202.	128-0240-056	1A	896.18	252.	128-0250-014	1A	896.18
203.	128-0240-057	1A	896.18	253.	128-0250-015	1A	896.18
204.	128-0240-058	1A	896.18	254.	128-0250-016	1A	896.18
205.	128-0240-059	1A	896.18	255.	128-0250-017	1A	896.18
206.	128-0240-060	1A	896.18	256.	128-0250-018	1A	896.18
207.	128-0240-061	1A	896.18	257.	128-0250-019	1A	896.18
208.	128-0240-062	1A	896.18	258.	128-0250-020	1A	896.18
209.	128-0240-063	1A	896.18	259.	128-0250-021	1A	896.18
210.	128-0240-064	1A	896.18	260.	128-0250-022	1A	896.18
211.	128-0240-065	1A	896.18	261.	128-0250-023	1A	896.18
212.	128-0240-066	1A	896.18	262.	128-0250-024	1A	896.18
213.	128-0240-067	1A	896.18	263.	128-0250-025	1A	896.18
214.	128-0240-068	1A	896.18	264.	128-0250-026	1A	896.18
215.	128-0240-069	1A	896.18	265.	128-0250-027	1A	896.18
216.	128-0240-070	1A	896.18	266.	128-0250-028	1A	896.18
217.	128-0240-071	1A	896.18	267.	128-0250-029	1A	896.18
218.	128-0240-072	1A	896.18	268.	128-0250-030	1A	896.18
219.	128-0240-073	1A	896.18	269.	128-0250-031	1A	896.18
220.	128-0240-074	1A	896.18	270.	128-0250-032	1A	896.18
221.	128-0240-075	1A	896.18	271.	128-0250-033	1A	896.18
222.	128-0240-076	1A	896.18	272.	128-0250-034	1A	896.18
223.	128-0240-077	1A	896.18	273.	128-0250-035	1A	896.18
224.	128-0240-078	1A	896.18	274.	128-0250-036	1A	896.18
225.	128-0240-079	1A	896.18	275.	128-0250-037	1A	896.18
226.	128-0240-080	1A	896.18	276.	128-0250-038	1A	896.18
227.	128-0240-081	1A	896.18	277.	128-0250-039	1A	896.18
228.	128-0240-082	1A	896.18	278.	128-0250-040	1A	896.18
229.	128-0240-083	1A	896.18	279.	128-0250-041	1A	896.18
230.	128-0240-085	1A	896.18	280.	128-0250-042	1A	896.18
231.	128-0240-086	1A	896.18	281.	128-0250-043	1A	896.18
232.	128-0240-087	1A	896.18	282.	128-0250-044	1A	896.18
233.	128-0240-088	1A	896.18	283.	128-0250-045	1A	896.18
234.	128-0240-089	1A	896.18	284.	128-0250-046	1A	896.18
235.	128-0240-090	1A	896.18	285.	128-0250-047	1A	896.18
236.	128-0240-091	1A	896.18	286.	128-0250-049	1A	896.18
237.	128-0240-092	1A	896.18	287.	128-0250-050	1A	896.18
238.	128-0240-093	1A	896.18	288.	128-0250-051	1A	896.18
239.	128-0240-094	1A	896.18	289.	128-0250-052	1A	896.18
240.	128-0250-002	1A	896.18	290.	128-0250-053	1A	896.18
241.	128-0250-003	1A	896.18	291.	128-0250-054	1A	896.18
242.	128-0250-004	1A	896.18	292.	128-0260-002	1A	5,377.08
243.	128-0250-005	1A	896.18	293.	128-0260-003	1A	896.18
244.	128-0250-006	1A	896.18	294.	128-0260-004	1A	896.18
245.	128-0250-007	1A	896.18	295.	128-0260-005	1A	896.18
246.	128-0250-008	1A	896.18	296.	128-0260-006	1A	896.18
247.	128-0250-009	1A	896.18	297.	128-0260-007	1A	896.18
248.	128-0250-010	1A	896.18	298.	128-0260-008	1A	896.18
249.	128-0250-011	1A	896.18	299.	128-0260-009	1A	896.18
250.	128-0250-012	1A	896.18	300.	128-0260-010	1A	896.18

Rancho Murieta
Community Facilities District No. 1
1993/94 Special Tax Levy

Special Tax			Special Tax				
Parcel Number	Rate Area	Special Tax	Parcel Number	Rate Area	Special Tax		
301.	128-0260-011	1A	896.18	351.	128-0260-062	1A	896.18
302.	128-0260-012	1A	896.18	352.	128-0260-063	1A	896.18
303.	128-0260-013	1A	896.18	353.	128-0260-064	1A	896.18
304.	128-0260-014	1A	896.18	354.	128-0260-065	1A	896.18
305.	128-0260-015	1A	896.18	355.	128-0260-066	1A	896.18
306.	128-0260-016	1A	896.18	356.	128-0260-067	1A	896.18
307.	128-0260-017	1A	896.18	357.	128-0260-068	1A	896.18
308.	128-0260-018	1A	896.18	358.	128-0260-069	1A	896.18
309.	128-0260-019	1A	896.18	359.	128-0260-070	1A	896.18
310.	128-0260-020	1A	896.18	360.	128-0260-071	1A	896.18
311.	128-0260-021	1A	896.18	361.	128-0260-072	1A	896.18
312.	128-0260-022	1A	896.18	362.	128-0260-073	1A	896.18
313.	128-0260-023	1A	896.18	363.	128-0260-074	1A	896.18
314.	128-0260-024	1A	896.18	364.	128-0260-075	1A	896.18
315.	128-0260-025	1A	896.18	365.	128-0260-076	1A	896.18
316.	128-0260-026	1A	896.18	366.	128-0260-077	1A	896.18
317.	128-0260-027	1A	896.18	367.	128-0260-078	1A	896.18
318.	128-0260-028	1A	896.18	368.	128-0260-079	1A	896.18
319.	128-0260-029	1A	896.18	369.	128-0260-080	1A	896.18
320.	128-0260-030	1A	896.18	370.	128-0260-081	1A	896.18
321.	128-0260-031	1A	896.18	371.	128-0260-082	1A	896.18
322.	128-0260-032	1A	896.18	372.	128-0260-083	1A	896.18
323.	128-0260-033	1A	896.18	373.	128-0260-084	1A	896.18
324.	128-0260-034	1A	896.18	374.	128-0260-085	1A	896.18
325.	128-0260-035	1A	896.18				
326.	128-0260-036	1A	896.18				
327.	128-0260-037	1A	896.18				
328.	128-0260-038	1A	896.18				
329.	128-0260-039	1A	896.18				
330.	128-0260-040	1A	896.18				
331.	128-0260-041	1A	896.18				
332.	128-0260-042	1A	896.18				
333.	128-0260-043	1A	896.18				
334.	128-0260-044	1A	896.18				
335.	128-0260-045	1A	896.18				
336.	128-0260-046	1A	896.18				
337.	128-0260-047	1A	896.18				
338.	128-0260-048	1A	896.18				
339.	128-0260-050	1A	896.18				
340.	128-0260-051	1A	896.18				
341.	128-0260-052	1A	896.18				
342.	128-0260-053	1A	896.18				
343.	128-0260-054	1A	896.18				
344.	128-0260-055	1A	896.18				
345.	128-0260-056	1A	896.18				
346.	128-0260-057	1A	896.18				
347.	128-0260-058	1A	896.18				
348.	128-0260-059	1A	896.18				
349.	128-0260-060	1A	896.18				
350.	128-0260-061	1A	896.18				
							\$1,262,149.00