

RANCHO MURIETA COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 91-7

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT DECLARING ITS INTENTION TO ESTABLISH A COMMUNITY FACILITIES DISTRICT AND TO LEVY A SPECIAL TAX TO PAY FOR CERTAIN PUBLIC FACILITIES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT AND TO ESTABLISH AN APPROPRIATIONS LIMIT FOR SUCH COMMUNITY FACILITIES DISTRICT

WHEREAS, the Board of Directors (the "Board") of the Rancho Murieta Community Services District (the "District") has duly considered the advisability and necessity of establishing a community facilities district in a portion of the District to finance the acquisition and construction of certain public facilities in and for the District under and pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982" (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California; and

WHEREAS, the Board has determined to institute proceedings for the establishment of such community facilities district, and has determined to set forth the boundaries of the territory in the District which is proposed for inclusion in such community facilities district and to state the public facilities to be financed by such community facilities district, and has determined that, except where funds are

otherwise available, to provide for the levy of a special tax therein to pay for such public facilities, and has determined to set a time and place for a public hearing relating to the establishment of such community facilities district; and

WHEREAS, the Board has determined that it is advisable to establish an appropriations limit, as defined by Article XIIIIB, Section 8(h) of the Constitution of the State of California, for such community facilities district;

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

Section 1. All of the above recitals are true and correct.

Section 2. It is the intention of the Board to and the Board hereby proposes to establish a community facilities district under and pursuant to the terms and provisions of the Act, the boundaries of the territory in the District proposed for inclusion in which community facilities district are more particularly described and shown on that certain map entitled "Boundary Map, Rancho Murieta Community Services District Community Facilities District No. 2, Sacramento County, California," labeled Exhibit A, attached hereto and incorporated herein and made a part hereof. The Secretary of the Board is hereby authorized and directed to endorse the certificate set forth on such map evidencing the date and adoption of this resolution and is further authorized and

directed to record such map in accordance with the provisions of Section 3111 of the Streets and Highways Code of the State of California.

Section 3. The community facilities district proposed to be established shall be known and designated as the "Rancho Murieta Community Services District Community Facilities District No. 2" (the "Community Facilities District").

Section 4. It is the intention of the Board to finance those certain public facilities (the "Facilities") for the District which have an estimated useful life of five (5) years or longer by the Community Facilities District pursuant to the Act, and which are public facilities that the District is authorized by law to acquire, construct, own or operate, and accordingly are public facilities which may be financed by the Community Facilities District, and which are necessary to meet increased demands placed on the District as a result of development occurring in the Community Facilities District, namely: water supply systems, water transmission pipelines, water storage reservoirs, water treatment plant improvements, public irrigation systems, sewer pump stations and pump station modifications, sewer force mains, wastewater treatment and disposal facilities, drainage pump stations, bridges, fire suppression equipment and street improvements, together with necessary appurtenances thereto and equipment therefor, including payments necessary to eliminate any fixed special

assessment liens secured by any special assessments levied within the area of the Community Facilities District. The cost of financing the Facilities includes incidental expenses comprising the costs of planning and designing the Facilities, including the costs of environmental evaluations thereof, and all costs associated with the establishment of the Community Facilities District, the issuance of bonds, the determination of the amount of any taxes or the collection or payment of any taxes, and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District, together with any other expenses incidental to the construction, completion and inspection of the Facilities.

Section 5. It is the intention of the Board that, except where funds are otherwise available, a special tax sufficient to pay for the Facilities, secured by recordation of a continuing lien against all nonexempt real property in the Community Facilities District, including the payment of interest on and principal of bonds proposed to be issued to finance the Facilities and including the repayment of funds advanced for the Community Facilities District, will be levied annually within the boundaries of the Community Facilities District, and for particulars as to the rate, method of apportionment and manner of collection of such special tax (including conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied) reference is made to Exhibit B, attached hereto and

incorporated herein and made a part hereof, which sets forth the rate, method of apportionment and manner of collection of such special tax in sufficient detail to allow each landowner or resident within the Community Facilities District to estimate the maximum amount that such person will have to pay for the Facilities. It is the further intention of the Board to establish an appropriations limit, as defined by Article XIII B, Section 8(h) of the Constitution of the State of California, for the Community Facilities District.

Section 6. It is the intention of the Board, pursuant to Section 53317.3 of the Government Code of the State of California, to levy the special tax on property that is not otherwise exempt from the special tax and that is acquired by a public entity through a negotiated transaction, or by gift or devise.

Section 7. It is the intention of the Board, pursuant to Section 53317.5 of the Government Code of the State of California, to treat the special tax levied against property that is acquired by a public entity through eminent domain proceedings as if it were a special annual assessment.

Section 8. It is the intention of the Board, pursuant to Section 53340.1 of the Government Code of the State of California, to levy the special tax on the leasehold or possessory interests in property owned by a public agency, which property is otherwise exempt from the special tax.

Section 9. Notice is given that on the 17th day of April, 1991, at the hour of 7:30 o'clock P.M., at the regular meeting place of the Board, 14670 Cantova Way, Rancho Murieta, California 95683, a public hearing will be held by the Board at which the Board shall consider the establishment of the Community Facilities District, the proposed rate, method of apportionment and manner of collection of such special tax, the proposed appropriations limit for the Community Facilities District and all other matters as set forth in this resolution. At such public hearing any persons interested, including all taxpayers, property owners and registered voters within the Community Facilities District, may appear and be heard, and the testimony of all interested persons or taxpayers for or against the establishment of the Community Facilities District and the levy of such special tax, or the extent of the Community Facilities District, or the furnishing of the Facilities, or the establishment of such appropriations limit, or on any other matters set forth herein, will be heard and considered. Any protests to the foregoing may be made orally or in writing by any interested persons or taxpayers, except that any protests pertaining to the regularity or sufficiency of such proceedings shall be in writing and shall clearly set forth the irregularities and defects to which the objection is made; and the Board may waive any irregularities in the form or content of any written protest and at such public hearing may correct minor defects in such proceedings.

All written protests shall be filed with the Secretary of the Board on or before the time fixed for such public hearing, and any written protest may be withdrawn in writing at any time before the conclusion of such public hearing. If the Board determines at the conclusion of such public hearing to proceed with the establishment of the Community Facilities District, the proposed voting procedure shall be by landowners voting in accordance with the Act.

Section 10. The Manager of the District is hereby directed and ordered to study the Community Facilities District and, at or before the time of such public hearing, to prepare and file with the Board a report which shall contain a brief description of the Facilities by type which in her opinion are required to adequately meet the needs of the Community Facilities District, and an estimate of the cost for providing the Facilities and an estimate of the incidental expenses related thereto. Such report shall further contain any other material that is related to the Facilities or the Community Facilities District, including a proposed appropriations limit for the Community Facilities District, and shall, upon its presentation, be submitted to the Board for review, and shall be made a part of the record of the public hearing on this resolution to establish the Community Facilities District.

Section 11. In the opinion of the Board, the public interest will not be served by allowing the property owners in

the Community Facilities District to enter into a contract pursuant to Section 53329.5(a) of the Act to do work to be financed under the Act.

Section 12. The Secretary of the Board is hereby authorized and directed to file certified copies of this resolution with the Clerk of the Board of Supervisors of the County of Sacramento, which such filing shall constitute notice of the initiation of the within proceedings in accordance with Section 53315.6 of the Government Code of the State of California.

Section 13. Notice of the time and place of such public hearing shall be given by the Secretary of the Board in the following manner:

(a) A Notice of Public Hearing in the form required by the Act shall be published in The Daily Recorder, a newspaper of general circulation published in the area of the Community Facilities District, which such publication shall be made pursuant to Section 6061 of the Government Code of the State of California and shall be completed at least seven (7) days prior to the date set for such public hearing; and

(b) A Notice of Public Hearing in the form required by the Act shall be mailed, first class postage prepaid, to each property owner and to each registered voter within the boundaries of the Community Facilities District, which such mailing to such property owners



shall be made to such property owners at their addresses as shown on the records of the Sacramento County Treasurer-Tax Collector, and which such mailing to such registered voters shall be made to such registered voters at their addresses as shown on the records of the Sacramento County Registrar of Voters, or in either case as otherwise known to the Secretary of the Board, and which such mailing shall be completed at least fifteen (15) days prior to the date set for such public hearing.

PASSED AND ADOPTED by the Board of Directors of the  
Rancho Murieta Community Services District this 20th day of  
February, 1991, by the following vote:

AYES: *Directors: Twitchell, Trench, Sevier, Reese, Sullivan*

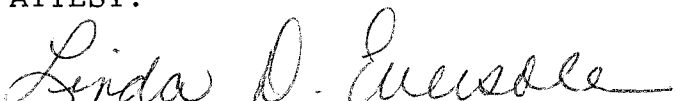
NOES: *None*

ABSENT: *None*

APPROVED:

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

ATTEST:

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

CERTIFICATE OF THE SECRETARY OF THE BOARD OF DIRECTORS OF  
THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT

I, Linda D. Eversole, Secretary of the Board of Directors of the Rancho Murieta Community Services District, hereby certify that the foregoing is a full, true and correct copy of Resolution No. 91-7 (the "Resolution") duly adopted at a meeting of the Board of Directors of the Rancho Murieta Community Services District duly and regularly held in Rancho Murieta, California, on February 20, 1991, of which meeting all of the members of said Board of Directors had due notice.

I further certify that said copy is a full, true, correct and complete copy of the Resolution adopted at said meeting and entered in the original minutes of said meeting; that the Resolution has not been amended, modified, rescinded or revoked in any manner since the date of its adoption; and that it is now in full force and effect.

I further certify that an agenda of said meeting was posted at least seventy-two (72) hours before said meeting at a location fully accessible to members of the public in Rancho Murieta, California, and a brief general description of the Resolution appeared on said agenda.

IN WITNESS WHEREOF, I have executed this certificate and affixed the seal of the Rancho Murieta Community Services District hereto this 7th day of March, 1991.



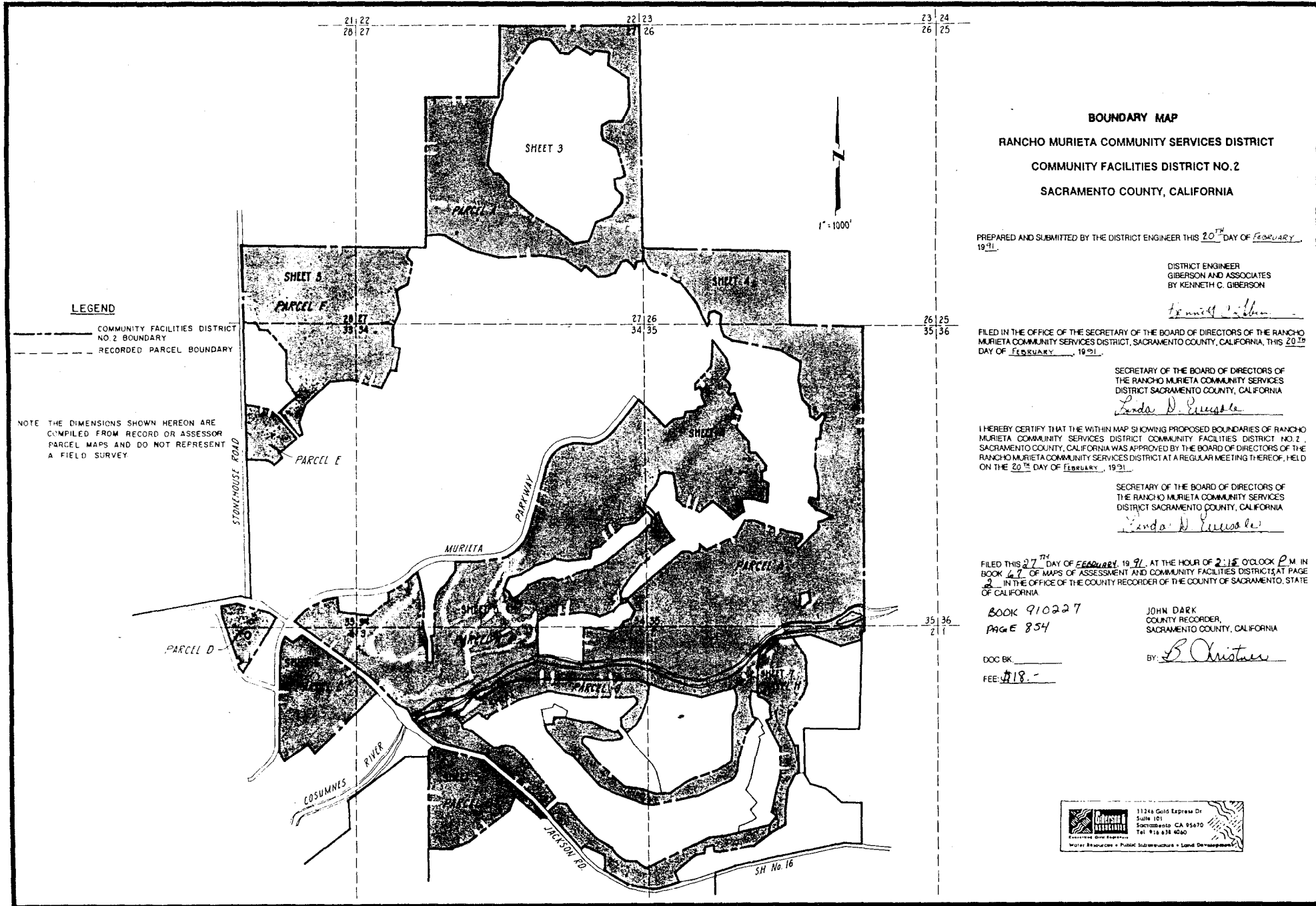
Secretary of the Board of Directors  
Rancho Murieta Community Services  
District

[SEAL]

EXHIBIT "A"

BOUNDARY MAP

(ATTACHED)



**BOUNDARY MAP**

**RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
SACRAMENTO COUNTY, CALIFORNIA**

PREPARED AND SUBMITTED BY THE DISTRICT ENGINEER THIS 20<sup>TH</sup> DAY OF FEBRUARY, 1991.

DISTRICT ENGINEER  
GIBERSON AND ASSOCIATES  
BY KENNETH C. GIBERSON

*Kenneth C. Giberson*

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, THIS 20<sup>TH</sup> DAY OF FEBRUARY, 1991.

SECRETARY OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT SACRAMENTO COUNTY, CALIFORNIA

*Linda D. Pevsner*

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF RANCHO MURIETA COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2, SACRAMENTO COUNTY, CALIFORNIA WAS APPROVED BY THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 20<sup>TH</sup> DAY OF FEBRUARY, 1991.

SECRETARY OF THE BOARD OF DIRECTORS OF THE RANCHO MURIETA COMMUNITY SERVICES DISTRICT SACRAMENTO COUNTY, CALIFORNIA

*Linda D. Pevsner*

FILED THIS 27<sup>TH</sup> DAY OF FEBRUARY, 1991, AT THE HOUR OF 2:15 O'CLOCK P.M. IN BOOK 67 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 2 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

BOOK 910227  
PAGE 854

JOHN DARK  
COUNTY RECORDER,  
SACRAMENTO COUNTY, CALIFORNIA

DOC BK \_\_\_\_\_  
FEE: \$18.-

BY: *B. Christian*



**LEGEND**

- COMMUNITY FACILITIES DISTRICT NO. 2 BOUNDARY
- - - RECORDED PARCEL BOUNDARY

NOTE THE DIMENSIONS SHOWN HEREON ARE COMPILED FROM RECORD OR ASSESSOR PARCEL MAPS AND DO NOT REPRESENT A FIELD SURVEY

BOOK 67 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, PAGE 26

RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2

All that portion of Sections 7, 3, and 4 of Township 9 North, Range 8 East, Section 34 and a portion of Sections 26, 27, 28, 31, and 33 of Township 8 North, Range 8 East, Mount Diablo Meridian, State of California, County of Sacramento, described as follows:

Parcel A:

Beginning at the northwest corner of said Section 26 being also the northeast corner of Parcel 1 as shown and as designated on that certain Parcel Map entitled "Parcel Map of Rancho Murieta" filed in the Office of the Recorder of said County in Book 12 of Parcel Maps at Page 47, thence, coincident with the east line of said Parcel 1 and 1 as shown on said Parcel Map being the west line of said Section 36 South 01° 56' 07" East 1998.18 feet; thence, coincident with the north line of said Parcel 1 being the north line of the south one-half of the southwest one-quarter of said Section 26, South 01° 56' 07" East 253.44 feet to the northeast corner of said south one-half of the southwest one-quarter of Section 26; thence, coincident with the east line of said Parcel 1 being the east line of the south one-half of the southwest one-quarter of said Section 26, South 01° 56' 07" East 1118.47 feet to the south line of said Section 26 being a point in the northerly line of said Parcel 1, thence, coincident with the south line of said Section 33, thence, coincident with the north line of said Section 35, thence, coincident with the north line of said Section 35 being the east line of said Parcel 1, thence, coincident with said east line, South 02° 41' East 1272.51 feet to a point in the south line of said Section 35, thence, coincident with North 81° 14' 54" West 39.64 feet, thence, leaving said south line and coincident with said Parcel 3, South 02° 28' 36" West 160.52 feet to the northern corner of Parcel 7 as shown and as designated on said Parcel Map, also being the southeast corner of Parcel 7 as shown and as designated on that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at Page 15, thence, coincident with the south line of said Parcel 7 the following twenty (20) courses:

- (1) South 74° 39' 00" West 420.40 feet;
- (2) North 70° 12' 04" West 531.41 feet;
- (3) South 81° 18' 08" West 746.00 feet;
- (4) South 02° 02' 09" West 275.00 feet;
- (5) South 09° 46' 00" West 201.69 feet;
- (6) South 41° 02' 08" West 200.00 feet;
- (7) South 53° 45' 50" West 417.81 feet;
- (8) South 74° 24' 02" West 588.96 feet;
- (9) North 70° 07' 16" West 651.71 feet;
- (10) North 48° 11' 33" West 484.66 feet;
- (11) West 1.781' 00" feet;
- (12) South 86° 01' 13" West 476.14 feet;
- (13) North 69° 51' 13" West 360.01 feet;
- (14) South 13° 45' 55" West 500.00 feet;
- (15) North 57° 14' 02" West 560.00 feet;
- (16) North 38° 45' 38" West 310.00 feet;
- (17) North 43° 03' 18" West 206.81 feet;
- (18) South 80° 36' 08" West 113.50 feet;
- (19) North 71° 43' 13" West 296.18 feet; and
- (20) South 69° 14' 33" West 106.41 feet to a point in the northerly line of State Highway 16, thence, leaving the south line of Parcel 7 and coincident with the northerly line of State Highway 16 the following two (2) courses:

- (1) North 34° 31' 37" West 81.87 feet;
- (2) North 45° 50' 17" West 33.09 feet; thence leaving the northerly line of State Highway 16, thence, with the following three (3) courses:

- (1) North 24° 41' 34" West 249.61 feet;
- (2) North 72° 32' 39" West 21.21 feet; and
- (3) along the arc of a tangent 143.00 foot radius curve to the left, said arc being subtended by a chord which bears North 85° 5' 18" West 81.22 feet to a point in the northerly line of Jackson Road (State Highway 16), thence, coincident with the following ten (10) courses:
- (1) North 45° 40' 17" West 458.13 feet;
- (2) North 45° 50' 17" West 512.88 feet;
- (3) North 55° 42' 28" West 191.52 feet;
- (4) North 56° 12' 15" West 344.79 feet;
- (5) North 58° 47' 11" West 287.41 feet;
- (6) North 58° 37' 32" West 179.27 feet;
- (7) North 57° 24' 31" West 167.23 feet;
- (8) North 59° 10' 01" West 200.31 feet;
- (9) North 56° 43' 04" West 171.84 feet;
- (10) North 51° 31' 32" West 159.36 feet to a point in the southerly line of Munera Parkway and leaving the north line of Jackson Road (State Highway 16), thence, coincident with the south line of Munera Parkway with the following three (3) courses:

- (1) along the arc of a tangent 33.00 foot radius curve to the right, said arc being subtended by a chord which bears North 09° 16' 38" West 43.26 feet; and
- (2) along the arc of a tangent 993.00 foot radius curve to the right, said arc being subtended by a chord which bears North 18° 24' 52" East 844.29 feet; thence, leaving the south line of Munera Parkway, coincident with the following nine (9) courses:
- (1) South 11° 29' 33" East 22.66 feet;
- (2) North 78° 30' 27" East 129.55 feet;
- (3) South 11° 48' 02" East 37.41 feet;
- (4) North 00° 01' 18" East 40.45 feet;
- (5) along the arc of a tangent 59.00 foot radius curve to the left, said arc being subtended by a chord which bears North 77° 42' 24" East 21.64 feet; and
- (6) North 80° 30' 19" East 75.33 feet;
- (7) North 11° 29' 33" East 30.12 feet;
- (8) North 1° 40' 43" East 54.70 feet;
- (9) South 11° 29' 33" East 62.46 feet to a point in the northerly line of Parcel 6 of said Parcel Map, thence, coincident with the boundary of Parcel 6 the following seven (7) courses:

- (1) North 82° 33' 48" East 170.17 feet;
- (2) North 58° 19' 52" East 181.87 feet;
- (3) North 33° 30' 14" West 188.45 feet;
- (4) North 46° 02' 08" East 75.70 feet; and
- (5) North 102° 68' 06" East 1.04 feet to a point in the south line of Munera Parkway;
- (6) along the arc of a tangent 1045.00 foot radius curve to the left, said arc being subtended by a chord which bears North 52° 12' 21" East 239.92 feet; and
- (7) North 43° 27" East 130.96 feet to a point in the northerly line of Parcel 4 of Parcel Map entitled "Parcel Map of Rancho Murieta" being portions of Parcels 6 and 3, 12, 42, 43 as filed in the Office of the Recorder of said County in Book 98 of Parcel Maps at Page 2 and leaving the boundary line of Parcel 4, thence, coincident with the boundary of said Parcel 4 the following ten (10) courses:

- (1) North 32° 43' 29" East 102.59 feet;
- (2) along the arc of a tangent 700.00 foot radius curve to the left, said arc being subtended by a chord which bears South 82° 16' 31" East 24.28 feet;
- (3) South 37° 16' 31" East 172.45 feet;
- (4) along the arc of a tangent 370.00 foot radius curve to the right, said arc being subtended by a chord which bears South 24° 17' 09" East 166.33 feet;
- (5) South 11° 17' 46" East 77.89 feet;
- (6) South 10° 15' 35" West 234.66 feet;
- (7) South 05° 13' 09" West 207.10 feet;
- (8) along the arc of a tangent 330.00 foot radius curve to the left, said arc being subtended by a chord which bears South 07° 35' 35" East 235.02 feet;
- (9) South 20° 24' 11" East 345.99 feet; and
- (10) along the arc of a tangent 563.31 foot radius curve to the right, said arc being subtended by a chord which bears South 15° 19' 44" East 100.00 feet; thence, leaving the boundary of said Parcel "A", coincident with the following seven (7) courses:
- (1) South 02° 46' 13" West 248.29 feet;
- (2) North 04° 28' 25" West 170.02 feet;
- (3) North 81° 31' 35" East 45.00 feet;
- (4) North 04° 28' 25" West 170.02 feet;
- (5) along the arc of a tangent 422.50 foot radius curve to the left, said arc being subtended by a chord which bears North 08° 22' 32" West 357.00 feet;
- (6) North 12° 06' 01" West 81.31 feet; and
- (7) North 20° 24' 11" West 272.29 feet to a point in the northerly line of Parcel 6 of said Parcel Map, thence, coincident with the boundary of said Parcel 6 the following twelve (12) courses:

- (1) North 69° 35' 40" East 78.27 feet;
- (2) North 11° 27' 25" West 163.05 feet;
- (3) North 17° 48' 17" West 95.04 feet;
- (4) North 11° 46' 15" East 79.98 feet;
- (5) North 00° 36' 17" East 60.54 feet;
- (6) North 11° 05' 18" East 78.48 feet;
- (7) North 13° 26' 04" East 81.74 feet;
- (8) North 00° 31' 18" East 44.59 feet;
- (9) North 26° 06' 20" East 67.19 feet;
- (10) North 39° 35' 25" East 54.23 feet;
- (11) North 58° 04' 39" East 106.14 feet; and
- (12) North 55° 10' 33" East 120.61 feet to a point in the southerly line of Rancho Murieta Unit No. 2, filed in the Office of the Recorder of said County in Book 121 of Maps, Map 8, and leaving the boundary of said parcel 6, thence, coincident with the southerly line of said Rancho Murieta Unit No. 2 the following six (6) courses:
- (1) North 86° 54' 59" East 121.78 feet;
- (2) North 24° 53' 06" East 113.53 feet;
- (3) South 86° 54' 59" East 121.78 feet;
- (4) along the arc of a tangent 843.00 foot radius curve to the left, said arc being subtended by a chord which bears North 54° 27' 50" East 1054.81 feet;
- (5) North 15° 50' 40" East 129.55 feet; and
- (6) along the arc of a tangent 555.00 foot radius curve to the right, said arc being subtended by a chord which bears North 60° 43' 15" East 393.55 feet to the most easterly point of said Rancho Murieta Unit No. 2 and the most southerly point of Rancho Murieta Unit No. 1, filed in the Office of the Recorder of said County in Book 133 of Maps, Map 14, thence, coincident with the southerly line of Rancho Murieta Unit No. 3 following six (6) courses:

- (1) along the arc of a tangent 555.00 foot radius curve to the right, said arc being subtended by a chord which bears North 75° 35' 30" East 342.90 feet;
- (2) South 86° 24' 35" East 112.73 feet;
- (3) along the arc of a tangent 693.00 foot radius curve to the left, said arc being subtended by a chord which bears North 67° 46' 07" East 605.35 feet;
- (4) North 41° 37' 04" East 81.74 feet;
- (5) along the arc of a tangent 23.00 foot radius curve to the right, said arc being subtended by a chord which bears North 86° 31' 04" East 23.36 feet; and
- (6) North 48° 02' 55" East 130.42 feet to a point in the southerly line of said Rancho Murieta Unit No. 3 and the westerly corner of Rancho Murieta Unit No. 3B filed in the Office of the Recorder of said County in Book 132 of Maps, Map 17, thence, coincident with the westerly line of Rancho Murieta Unit No. 3B the following ten (10) courses:

- (1) South 48° 02' 56" East 490.01 feet;
- (2) along the arc of a tangent 729.00 foot radius curve to the right, said arc being subtended by a chord which bears South 43° 37' 38" East 112.41 feet;
- (3) North 50° 47' 41" East 102.00 feet;
- (4) along the arc of a tangent 25.00 foot radius curve to the left, said arc being subtended by a chord which bears North 04° 11' 31" East 34.45 feet;
- (5) North 47° 34' 19" East 0.11 feet;
- (6) along the arc of a tangent 220.50 foot radius curve to the right, said arc being subtended by a chord which bears North 63° 43' 33" East 122.56 feet;
- (7) North 79° 52' 43" East 181.93 feet;
- (8) along the arc of a tangent 119.00 foot radius curve to the left, said arc being subtended by a chord which bears North 74° 49' 19" East 56.16 feet;
- (9) North 69° 46' 55" East 22.42 feet; and
- (10) North 20° 13' 05" West 33.00 feet to a point leaving said Rancho Murieta Unit No. 3B, thence, coincident with the following two (2) courses:

- (1) North 66° 46' 55" East 137.50 feet; and
- (2) North 37° 50' 17" West 208.52 feet to a point in the easterly line of said Rancho Murieta Unit No. 3B, thence, coincident with the easterly line of Rancho Murieta Unit No. 3B following two (2) courses:
- (1) North 36° 30' 47" West 112.40 feet; and
- (2) South 56° 15' 30" West 106.28 feet to a point in the easterly line of Parcel 4 on said Parcel Map, leaving the northerly line of said Rancho Murieta Unit No. 3B, thence, coincident with the easterly line of Parcel 4 the following four (4) courses:
- (1) North 23° 49' 30" East 70.20 feet;
- (2) North 14° 13' 00" East 111.61 feet;
- (3) North 41° 12' 19" East 418.36 feet; and
- (4) North 41° 44' 51" East 413.33 feet to a point in the westerly line of Parcel 5 of said Parcel Map, leaving the easterly line of Parcel 4, thence, coincident with the westerly line of Parcel 5 the following twenty-five (25) courses:

- (1) South 40° 18' 59" East 294.89 feet;
- (2) South 20° 05' 55" East 209.75 feet;
- (3) North 28° 16' 45" West 179.41 feet;
- (4) South 52° 33' 47" East 128.41 feet;
- (5) South 14° 07' 27" West 181.41 feet;
- (6) South 86° 39' 39" East 137.73 feet;
- (7) South 18° 41' 05" East 339.93 feet;
- (8) South 19° 15' 35" West 234.66 feet;
- (9) South 45° 24' 07" East 303.36 feet;
- (10) South 01° 51' 24" East 178.40 feet;
- (11) South 84° 14' 28" East 151.02 feet;
- (12) South 34° 54' 58" East 296.56 feet;
- (13) South 09° 17' 36" West 111.46 feet;
- (14) South 84° 14' 28" East 151.02 feet;
- (15) South 01° 58' 30" West 116.07 feet;
- (16) North 61° 44' 45" East 166.88 feet;
- (17) South 02° 46' 13" West 248.29 feet;
- (18) North 74° 15' 48" West 224.45 feet;
- (19) South 86° 23' 30" West 227.44 feet;
- (20) South 13° 10' 18" East 233.81 feet;
- (21) South 55° 14' 05" West 232.73 feet;
- (22) North 39° 39' 31" West 467.81 feet;
- (23) South 53° 56' 22" West 311.41 feet;
- (24) North 70° 01' 15" West 330.93 feet; and
- (25) North 48° 13' 47" West 214.52 feet to a point on the easterly line of Parcel 6D of said Parcel Map, leaving the westerly line of said Parcel 5, thence, coincident with the boundary of Parcel 6D the following thirty-seven (37) courses:

- (1) North 70° 08' 31" East 36.37 feet;
- (2) North 39° 17' 23" East 34.93 feet;
- (3) North 18° 09' 49" East 63.31 feet;
- (4) North 05° 42' 46" West 104.62 feet;
- (5) North 10° 11' 55" West 218.23 feet;
- (6) North 25° 22' 48" West 303.36 feet;
- (7) North 61° 33' 25" West 191.72 feet;
- (8) North 75° 10' 11" West 139.17 feet;
- (9) South 40° 32' 08" West 49.07 feet;
- (10) South 20° 13' 04" West 200.00 feet;
- (11) South 40° 45' 15" West 211.41 feet;
- (12) South 22° 22' 17" West 102.23 feet;
- (13) South 22° 45' 21" West 84.37 feet;
- (14) along the arc of a tangent 330.00 foot radius curve to the right, said arc being subtended by a chord which bears South 30° 16' 13" East 192.66 feet;
- (15) North 61° 14' 14" East 102.43 feet;
- (16) South 62° 07' 36" West 200.00 feet;
- (17) North 39° 34' 08" East 145.40 feet;
- (18) North 41° 14' 42" East 253.08 feet;
- (19) South 52° 14' 47" West 347.73 feet;
- (20) South 53° 09' 46" West 310.00 feet;
- (21) South 30° 47' 47" West 176.26 feet;
- (22) North 59° 30' 50" West 124.29 feet;
- (23) North 87° 34' 05" West 60.00 feet;
- (24) along the arc of a tangent 299.00 foot radius curve to the right, said arc being subtended by a chord which bears South 17° 12' 34" West 153.53 feet;
- (25) South 31° 58' 07" West 316.20 feet;
- (26) South 09° 34' 07" East 81.75 feet;
- (27) South 89° 36' 00" East 112.67 feet;
- (28) North 00° 10' 24" East 34.64 feet;
- (29) North 47° 41' 19" East 319.77 feet;
- (30) North 51° 06' 47" East 250.69 feet;
- (31) North 49° 15' 46" East 478.08 feet;
- (32) North 39° 20' 01" East 282.29 feet;
- (33) North 70° 51' 24" East 313.88 feet;
- (34) South 77° 20' 27" East 26.94 feet;
- (35) South 64° 19' 14" West 376.15 feet;
- (36) North 60° 20' 54" East 148.59 feet; and
- (37) North 11° 53' 10" West 108.48 feet to a point on the southerly line of said Parcel 5, leaving the southerly line of said Parcel 6D, thence, coincident with the southerly line of Parcel 5 the following thirty-two (32) courses:

- (1) South 56° 16' 50" East 201.90 feet;
- (2) North 64° 10' 50" East 451.83 feet;
- (3) North 33° 17' 31" East 322.68 feet;
- (4) North 89° 45' 18" East 145.01 feet;
- (5) North 52° 32' 52" East 333.63 feet;
- (6) North 21° 34' 25" East 495.15 feet;
- (7) South 01° 49' 00" East 86.01 feet;
- (8) South 43° 15' 00" West 199.43 feet;
- (9) South 46° 45' 00" East 60.00 feet;
- (10) North 13° 15' 00" East 500.00 feet;
- (11) North 05° 55' 28" East 106.67 feet;
- (12) North 80° 01' 33" East 294.45 feet;
- (13) North 64° 19' 14" West 376.15 feet;
- (14) North 68° 48' 34" West 328.69 feet;
- (15) North 16° 31' 33" East 84.37 feet;
- (16) South 74° 20' 02" East 144.33 feet;
- (17) North 03° 02' 33" East 207.29 feet;
- (18) North 12° 15' 30" West 495.57 feet;
- (19) North 03° 19' 28" East 438.89 feet;
- (20) North 08° 22' 39" East 207.29 feet;
- (21) North 08° 08' 58" West 129.66 feet;
- (22) North 28° 18' 45" East 103.33 feet;
- (23) North 08° 08' 58" West 129.66 feet;
- (24) South 34° 54' 49" West 145.62 feet;
- (25) North 48° 18' 21" West 105.15 feet;
- (26) North 11° 53' 10" West 108.48 feet;
- (27) North 40° 18' 11" West 422.66 feet;
- (28) North 22° 48' 31" West 316.55 feet;
- (29) North 13° 15' 00" East 500.00 feet;
- (30) North 08° 10' 11" West 422.66 feet;
- (31) North 69° 34' 04" West 81.37 feet;
- (32) North 68° 48' 34" West 328.69 feet; and
- (33) South 65° 43' 04" West 175.41 feet; leaving the northerly line of said Parcel 5, thence, coincident with the following thirteen (13) courses:

- (1) North 20° 00' 00" West 131.12 feet;
- (2) North 11° 29' 33" East 59.13 feet;
- (3) North 71° 02' 30" West 34.29 feet;
- (4) North 18° 43' 03" East 212.75 feet;
- (5) North 34° 12' 45" West 48.76 feet;
- (6) South 84° 43' 03" West 165.00 feet;
- (7) North 51° 16' 57" West 40.00 feet;
- (8) South 38° 43' 03" West 40.00 feet;
- (9) South 51° 16' 57" East 37.20 feet;
- (10) South 27° 53' 56" West 110.01 feet;
- (11) South 23° 49' 17" East 32.00 feet;
- (12) South 71° 17' 46" West 92.86 feet;
- (13) North 18° 43' 03" West 39.27 feet to a point on the northerly line of Parcel 4 of said Parcel Map, thence, coincident with the northerly line of Parcel 4 the following thirteen (13) courses:
- (1) North 25° 47' 12" West 433.42 feet;
- (2) North 38° 44' 45" West 511.33 feet;
- (3) along the arc of a tangent 510.00 foot radius curve to the right, said arc being subtended by a chord which bears North 63° 22' 48" West 202.04 feet to a point of reverse curvature;
- (4) along the arc of a tangent 450.00 foot radius curve to the left, said arc being subtended by a chord which bears North 68° 28' 20" West 255.86 feet to a point of reverse curvature;
- (5) along the arc of a tangent 270.00 foot radius curve to the right, said arc being subtended by a chord which bears North 45° 53' 23" West 340.56 feet;
- (6) South 62° 26' 07" West 163.63 feet;
- (7) South 09° 49' 09" West 116.10 feet;
- (8) South 37° 12' 50" West 36.90 feet;
- (9) North 61° 44' 00" West 31.19 feet;
- (10) South 35° 41' 00" West 202.28 feet;
- (11) North 68° 11' 01" West 54.00 feet;
- (12) South 61° 01' 20" West 95.74 feet;
- (13) South 28° 27' 48" West 73.42 feet;
- (14) South 23° 51' 50" West 150.04 feet;
- (15) South 61° 44' 00" West 31.86 feet;
- (16) North 89° 19' 44" West 111.01 feet;
- (17) North 81° 15' 32" West 73.81 feet to a point on the northerly line of Rancho Murieta Unit No. 4 filed in the Office of the Recorder of said County in Book 142 of Maps, Map 9, leaving the northerly line of said parcel 4, thence, coincident with the northerly line of Rancho Murieta Unit No. 4 the following eighteen (18) courses:

- (1) North 34° 52' 55" East 16.68 feet;
- (2) North 30° 50' 00" West 244.97 feet;
- (3) North 61° 46' 20" West 53.86 feet;
- (4) North 32° 14' 04" West 188.72 feet;
- (5) North 27° 30' 32" West 42.00 feet;
- (6) North 64° 18' 17" West 171.58 feet;
- (7) North 84° 32' 42" West 478.43 feet;
- (8) North 81° 36' 39" West 504.74 feet;
- (9) North 83° 11' 40" West 203.03 feet;
- (10) North 81° 10' 27" West 217.20 feet;
- (11) North 75° 41' 09" West 181.46 feet;
- (12) North 79° 49' 46" West 116.44 feet;
- (13) North 53° 51' 31" West 119.48 feet;
- (14) North 64° 13' 30" West 227.44 feet;
- (15) North 73° 49' 46" West 116.44 feet;
- (16) North 62° 06' 25" West 123.34 feet;
- (17) North 83° 17' 07" West 31.00 feet; and
- (18) South 79° 45' 42" West 264.75 feet to a point in the west line of said Parcel 3, and point being in the west line of the northeast one-quarter of the southwest one-quarter of said Section 27, leaving the northerly line of Rancho Murieta Unit No. 4, thence, coincident with the westerly line of Parcel 3 the following one (1) course:
- (1) North 01° 00' 13" West 648.00 feet to a point in the west line of said Parcel 3, leaving the westerly line of said Parcel 3, thence, coincident with the boundary line of Parcel 3 the following five (5) courses:
- (1) North 01° 00' 13" West 508.33 feet;
- (2) North 01° 00' 13" West 1348.66 feet;
- (3) North 89° 48' 58" East 470.00 feet;
- (4) North 00° 54' 03" West 1286.69 feet; and
- (5) South 88° 29' 53" East 264.91 feet to the Point of Beginning.

EXCEPTING THEREFROM all that real property described as Parcel 4C and SE of that certain Parcel Map entitled "Parcel Map of Rancho Murieta" filed in the Office of the Recorder of said County in Book 113 of Parcel Maps at Page 47, which does not lie within the boundaries of Parcel 1 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at Page 15.

FURTHER EXCEPTING THEREFROM all that real property described in that certain Grant Deed filed in the Office of the Recorder of said County in Book 16029 of Official Records, Page 1997.

FURTHER EXCEPTING THEREFROM all that real property described as Parcel B of that certain Certificate of Compliance filed in the Office of the Recorder of said County in Book 80103 of Official Records, Page 842.

FURTHER EXCEPTING THEREFROM all that real property described in that certain Order Settling Firm and Final Account and Decree of Distribution describing the Charles Life Estate filed in the Office of the Recorder of said County in Book 4988 of Official Records, Page 235.

BOUNDARY MAP  
RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
SACRAMENTO COUNTY, CALIFORNIA

PARCEL B  
All that real property described as Parcel "A" of that certain Certificate of Compliance filed in the Office of the Recorder of said County in Book 13709 of Official Records, Page 713

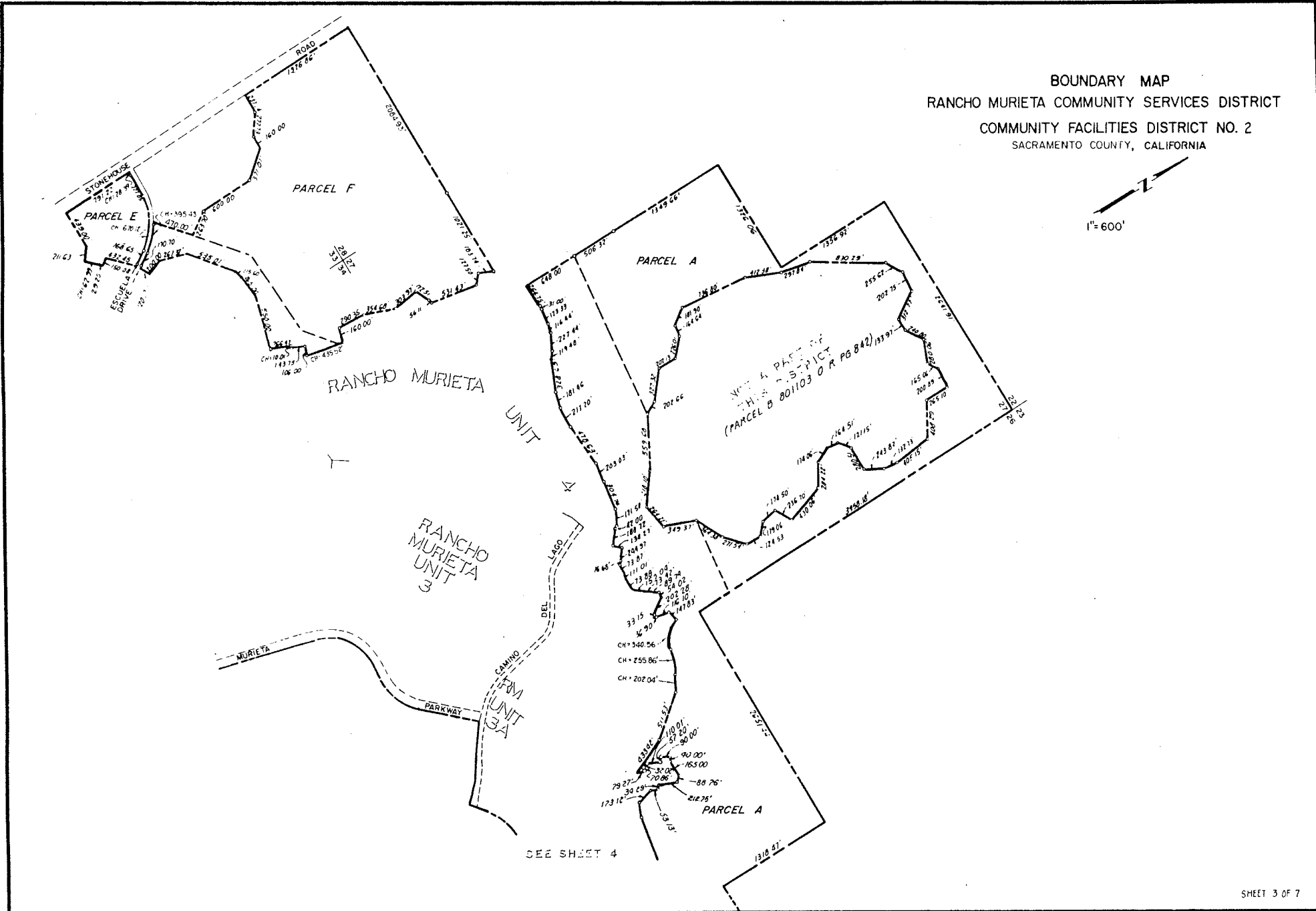
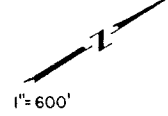
PARCEL C  
All that real property described as Lot 10 of that certain Subdivision Map entitled "Subdivision of Parcel No. 14 of Rancho Murieta" filed in the Office of the Recorder of said County in Book 103 of Maps, Map 16

PARCEL D  
All that real property described as Lot 1 of that certain Subdivision Map entitled "Subdivision of Parcel No. 14 of Rancho Murieta" filed in the Office of the Recorder of said County in Book 103 of Maps, Map 16

PARCEL E  
All that real property described as Lot 6 of that certain Subdivision Map entitled "Rancho Murieta Unit No. 7" filed in the Office of the Recorder of said County in Book 993 of Maps, Map 18

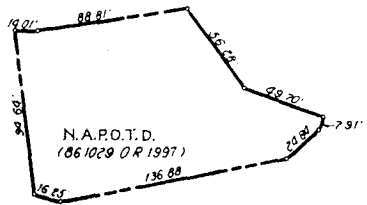
PARCEL F  
Beginning at the northeast corner of that property described as Parcel 2 of that certain Parcel Map entitled "Parcel Map of Rancho Murieta" filed in the Office of the Recorder of said County in Book 12 of Parcel Maps at Page 47, said point also being on the north line of the southwest one-quarter of said Section 27, North 85° 36' 4

BOUNDARY MAP  
 RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
 COMMUNITY FACILITIES DISTRICT NO. 2  
 SACRAMENTO COUNTY, CALIFORNIA

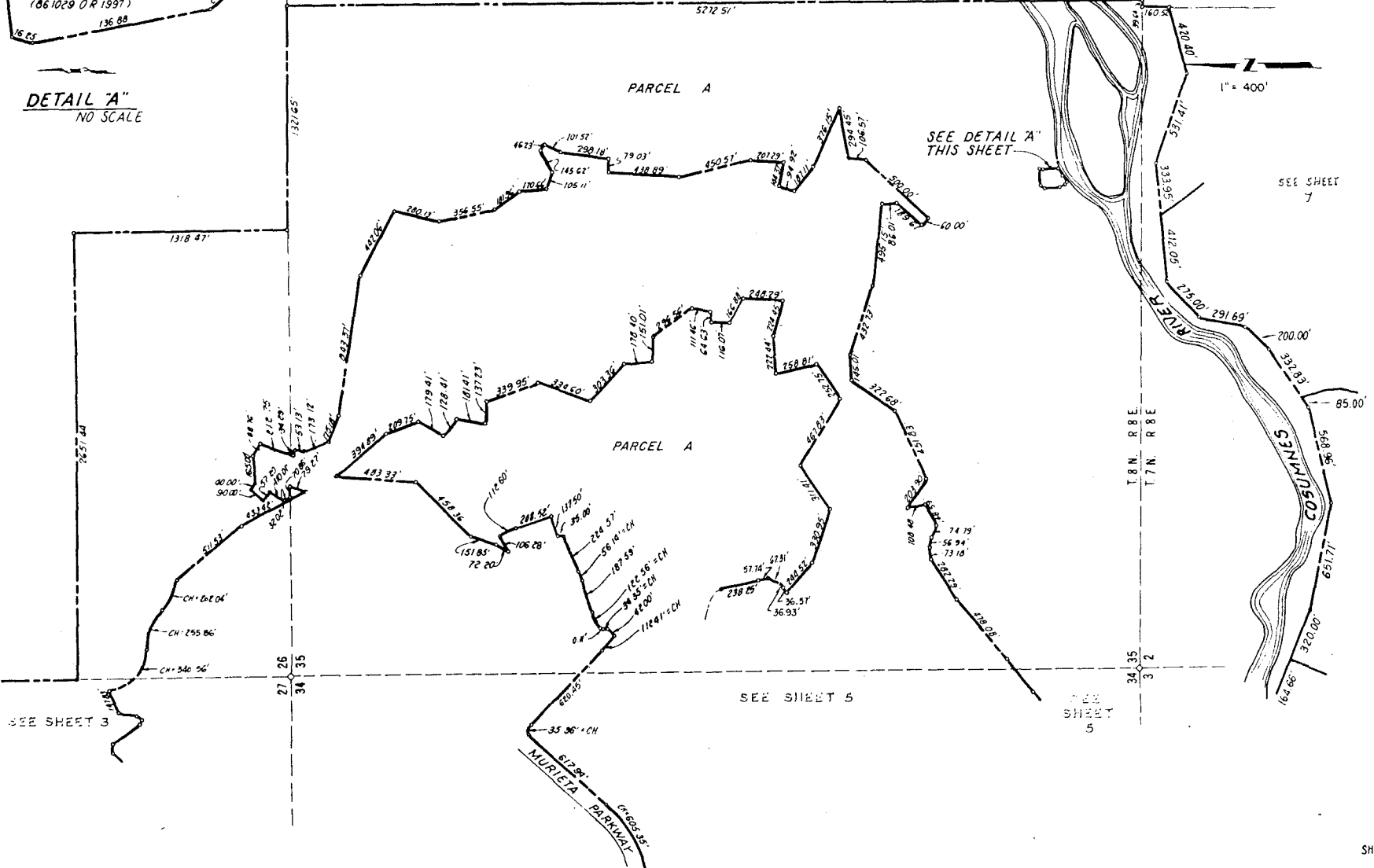


SEE SHEET 4

BOUNDARY MAP  
RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
SACRAMENTO COUNTY, CALIFORNIA

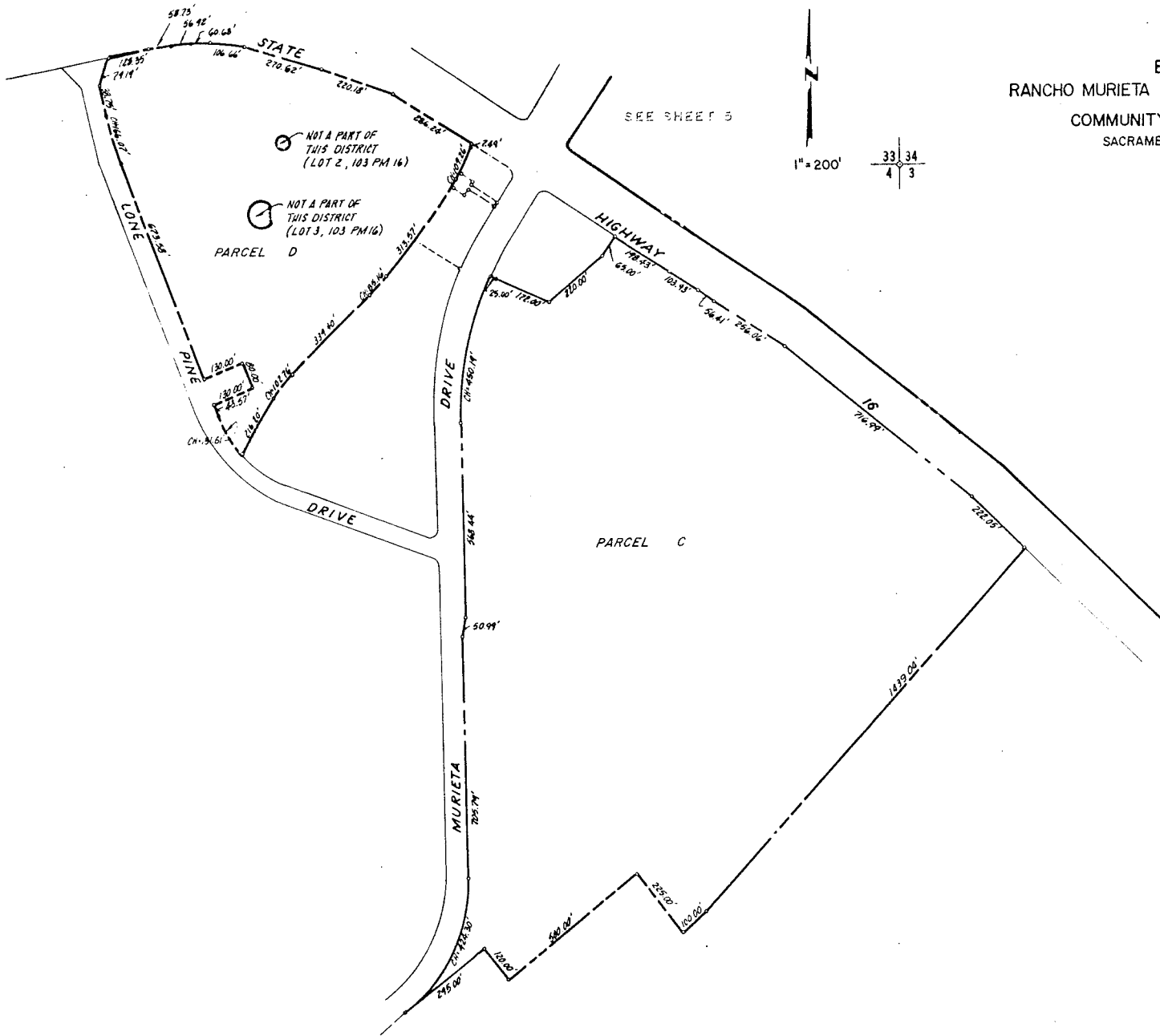


DETAIL "A"  
NO SCALE









BOUNDARY MAP  
RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
SACRAMENTO COUNTY, CALIFORNIA

SEE SHEET 5

1" = 200'



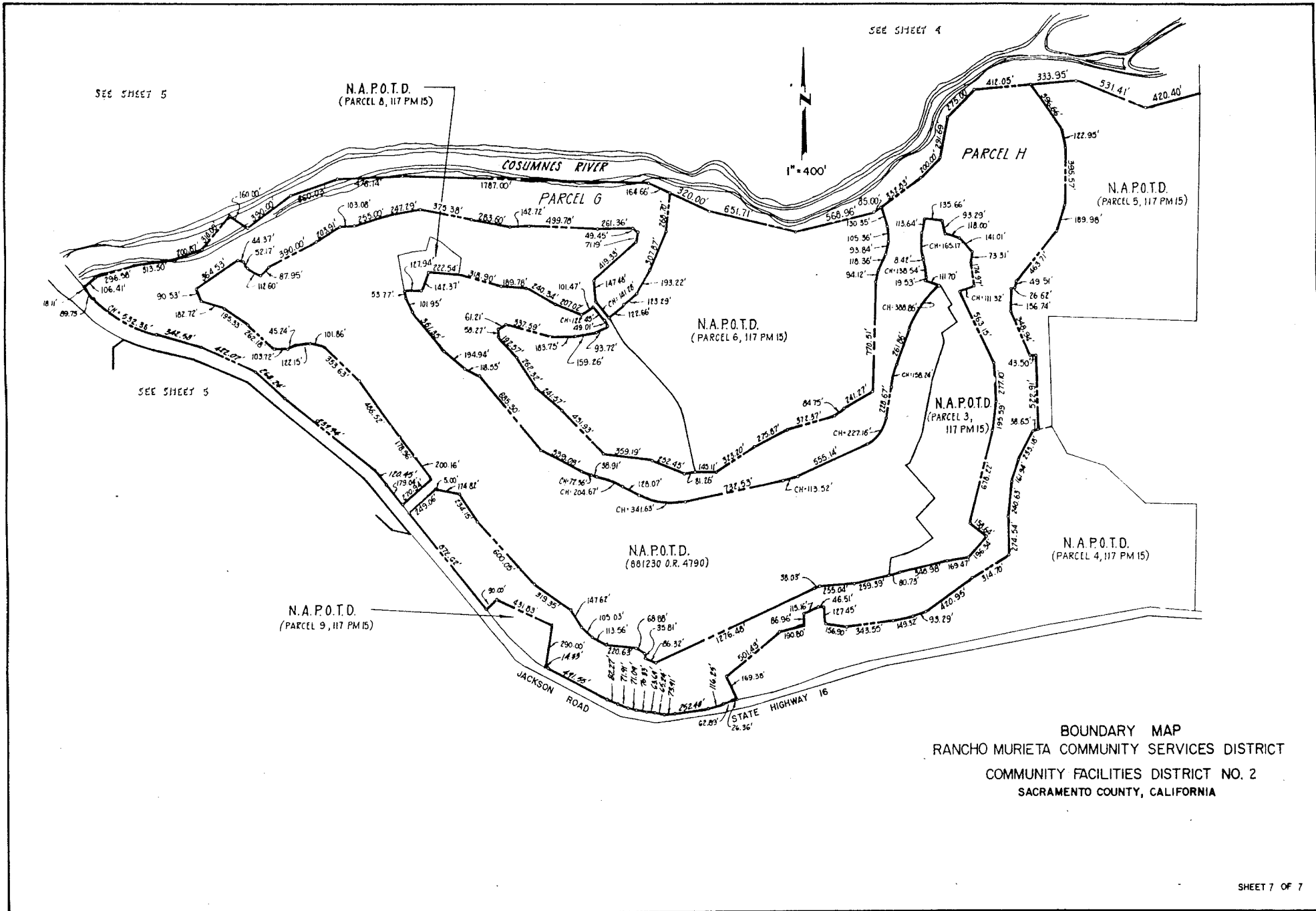


EXHIBIT B

[Description of Rate, Method of Apportionment  
and Manner of Collection of Special Tax]

## EXHIBIT B

### RANCHO MURIETA COMMUNITY SERVICES DISTRICT Community Facilities District No. 2

#### RATE & METHOD OF APPORTIONMENT OF SPECIAL TAX

A special tax under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in Community Facilities District No. 2 (the "CFD") of the Rancho Murieta Community Services District (the "District") shall be levied and collected according to the tax liability determined by the Finance Officer or his or her designee through the application of the appropriate amount or rate, as described below. All of the land in the CFD, unless exempted by law or by the provisions of Section II below, shall be taxed for the purposes, to the extent and in the manner herein provided.

#### I. Definitions

For this Rate and Method of Apportionment, the following definitions apply:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"Administrative Expenses" means the costs incurred by the District to determine, levy and collect the Special Taxes and administer the CFD, including salaries of District employees and the fees of consultants and bond paying and/or fiscal agents or trustees for bonds and the costs of the County of Sacramento to collect installments of the Special Taxes upon the general tax rolls.

"Annual Costs" means, for any Fiscal Year, the total of (i) Debt Service for the Calendar Year commencing January 1 for such Fiscal Year through December 31 of the following Fiscal Year, (ii) Administrative Expenses for such Fiscal Year; (iii) any amounts needed to replenish any bond reserve fund for bonds of the District issued for the CFD to the level required under the documents pursuant to which such bonds were issued, (iv) an amount equal to the amount of delinquencies in payments of Special Taxes levied in the previous Fiscal Year, less any credit from earnings on the bond reserve fund, and (v) pay-as-you-go expenditures for authorized facilities to be constructed or acquired by the CFD.

"Annual Cost Group" means groups of improvements or costs authorized for funding to which annual costs can be assigned. These groups include: Phase I Reimbursement Costs, Phase II Facility Costs, and Improvement District No. 1 Refinancing Costs.

"Board" means the Board of Directors of the Rancho Murieta Community Services District.

"CFD" means Rancho Murieta Community Services District Community Facilities District No. 2.

"District" means the Rancho Murieta Community Services District, County of Sacramento.

"Debt Service" means, for any Fiscal Year, the total amount of principal and interest for bonds issued for the CFD due for the Calendar Year commencing January 1 for such Fiscal Year through December 31 of the following Fiscal Year, less any capitalized interest for such bonds for such Fiscal Year.

"Developable Square Footage" means the gross square footage of a Parcel after excluding any Tax-Exempt square footage for areas that would be classified as a Tax-Exempt Parcel as defined below.

"EDU" means one single- or multi-family residential unit or the estimate of an equivalent number of single-family units for non-residential land uses.

"Escalation Factor" means a rate of 9% to be used to increase Phase I reimbursement costs on annual basis, a rate of 7.5% to be used to increase Phase II facility costs on an annual basis. Improvement District No. 1 Refinancing is not subject to an escalation factor.

"Finance Officer" means the Finance Officer of the District or his or her designee or a consultant employed by the District to compute the Special Taxes.

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

"Improvement Cost Allocation" means the sum of Phase I Reimbursement Costs, Phase II Facility Costs, and Improvement District No. 1 Refinancing.

"Improvement District No. 1 Refinancing" means the cost of paying off Rancho Murieta Improvement District No. 1 assessments through the issuance of special tax bonds.

"Maximum Special Tax" means the greatest amount of Special Tax that may be levied in any Fiscal Year on any Parcel.

"Original Parcel" means a Special Tax Area as shown on Attachment 2. If the Special Tax Area consists of more than one Parcel on the Secured Property Tax Roll at the time of formation of the CFD, the Finance Officer will apportion the Maximum Special Tax to each Parcel as described in Section II.B.

"Original EDU Allocation" means the number of EDUs assigned to the Special Tax Area at the time of formation of the CFD.

"Parcel" means any Sacramento County Assessor's Parcel in the CFD based on the Secured Property Tax Roll of Sacramento County as of March 1 of the prior Fiscal Year.

"Phase I Reimbursement Costs" means the costs of improvements identified in the Engineer's Report to be constructed in Phase I of the capital improvement program that were originally allocated to land owners in CFD No. 2 but were paid for by landowners in CFD No 1. A cost allocation has been prepared distributing a share of the costs to the specific Parcels benefiting from the improvements.

"Phase II Facility Costs" means the costs of the improvements identified in the Engineer's Report to be constructed in Phase II of the capital improvement program. A cost allocation has been prepared distributing a share of the costs to the specific Parcels benefiting from the improvements.

"Receiving Parcel" means a Parcel that receives an agreed upon number of additional EDUs and Maximum Special Tax from another parcel within the CFD.

"Resolution of Formation" means the resolution of the Board adopted under the Act to establish the CFD.

"Special Tax(es)" means(s) any tax levy under the Act in the CFD.

"Special Tax Area " means a defined geographical area within CFD No. 2 as shown in **Attachment 3** and described in **Attachment 4**. These areas were established by the District Engineer to define areas of benefit.

"Successor Parcel" means a Parcel created by subdivision, lot line adjustment or Parcel map from an Original Parcel. Once created, the Successor Parcel will be treated in the same manner as an Original Parcel in the creation of any additional Successor Parcels from such Successor Parcel.

"Tax Collection Schedule" means the document prepared by the Finance Officer and sent to the County Auditor for use in collecting the Special Taxes each Fiscal Year.

"Taxable Parcel" means any Parcel that is not a Tax-Exempt Parcel.

"Tax-Exempt Parcel" means (i) any Parcel that is publicly owned which is normally exempt from ad valorem taxes under California law, including public streets, a corporation yard, a community administrative complex, parks, drainageways, easements, greenbelts, pump stations, treatment plants, and open space, but excluding public schools, or (ii) any Parcel that has prepaid its Special Taxes under Section IV hereof. Certain privately-owned Parcels are exempt from the levy of Special Taxes including private roads, parks, floodplains, private lakes, common areas, golf courses (except as noted below), cemeteries, and open space. Note: the portion of the golf course in Special Tax Area number 19 is a Taxable Parcel.

"Transferring Parcel" means a Parcel that transfers an agreed upon amount of its assigned EDUs and Maximum Special Tax to another Parcel or Parcels within the CFD.

## II. Classification of Parcels and Assignment of Maximum Special Tax

A. Classification. Within 10 days of the beginning of each Fiscal Year, using the Definitions above, the Finance Officer shall cause each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel. Tax-Exempt Parcels created as a Successor Parcel of an Original or Successor Parcel will not be allocated any Special Tax. The Special Tax will be apportioned to the Successor Parcels that are Taxable Parcels. In the case of a discretionary land use decision on the part of a land-owner to convert the use of a Taxable Parcel to a land use that is normally Tax-Exempt, the Parcel subject to the discretionary land use decision will remain subject to the Special Tax. For example, one Taxable Parcel may convert to a golf course, a Tax-Exempt use; this Parcel would continue to be responsible for the assigned Maximum Special Tax.

B. Assignment of Maximum Special Tax and Improvement Cost Allocation. Immediately following the classifications of Parcels as described in A above, the Finance Officer shall:

1. For each Original Parcel or Successor Parcel which is a Taxable Parcel, assign as the Maximum Special Tax for such Fiscal Year the Maximum Special Tax for such Parcel as shown on **Attachment 1** or the reapportioned amount as a result of the calculations in II.B.2 after adjusting the Maximum Special Tax by the Escalation Factors. Tax-Exempt Parcels will not be apportioned any Special Tax. However, in the case of a discretionary land use decision on the part of a land-owner to convert the use of a Taxable Parcel to a land use that is normally Tax-Exempt, the Parcel subject to the discretionary land use decision will remain subject to the Special Tax.

2. If an Original Parcel or Successor Parcel was subdivided in the fiscal year, assign as the Maximum Special Tax, Improvement Cost Allocation, and EDUs for each new Successor Parcel an amount determined as follows:

(a) For all Parcels, assign as the Maximum Special Tax, Improvement Cost Allocation, and EDUs for each such Successor Parcel an amount equal to the product of

(i) the initial Maximum Special Tax, Improvement Cost Allocation, and EDUs for the related original Special Tax Area shown in **Attachments 1 and 2** or the Maximum Special Tax, Improvement Cost Allocation, and EDUs assigned to the Successor Parcel; and

(ii) a percentage, which is the developable square footage of the particular Successor Parcel divided by the total developable square footage for all Successor Parcels to the respective Original or Successor Parcel.

(b) if the Successor Parcel is a single-family residential Parcel, a subdivision map has been filed, and the actual total EDUs of such Successor Parcel and all other Successor Parcels to a common Original or Successor Parcel are:



(i) less than or equal to the EDU Assignment for such Original Parcel as shown in **Attachment 1**, or as assigned to a Successor Parcel, assign as the Maximum Special Tax and Improvement Cost Allocation to such Successor Parcel an amount equal to the product of:

- a percentage, which is the actual EDUs for the particular Successor Parcel divided by the total actual EDUs for all Successor Parcels to the respective Original Parcel or Successor Parcel;
- times the initial Maximum Special Tax and Improvement Cost Allocation for such Original Parcel as shown on **Attachments 1 and 2**, or as assigned to a Successor Parcel; **OR**,

(ii) greater than the original EDU Assignment for such Original Parcel as shown in **Attachment 1**, assign as the Maximum Special Tax and Improvement Cost Allocation to such Successor Parcel an amount determined in the following manner:

- calculate the tax and Improvement Cost Allocation per EDU by dividing the existing Maximum Special Tax and Improvement Cost Allocation assigned to the Parcel by the existing number of EDUs assigned to the parcel;
- multiply this Maximum Special Tax per EDU and Improvement Cost Allocation per EDU by the actual EDUs for the Successor Parcel unless a transfer of EDUs is possible as described in Section (c) below);

(Note: The effect of this step is to increase the potential amount of special tax revenue that can be collected and to increase the amount of costs allocated. This revenue increase lowers the amount of special tax that will levied on each individual parcel through the procedures described in Section IV. In a similar manner, the benefit from any additional revenues collected through the prepayment process is spread to all parcels through the prepayment provisions described in Section VI.); **OR**,

(c) In the event a final subdivision map for a single-family Parcel will decrease the number of EDUs shown listed on **Attachment 1** for the Original Parcel or a Successor Parcel of the Original Parcel which includes the Parcel proposed for subdivision, the landowner of the Parcel (the "Transferring Parcel") may propose to transfer the excess units to another Parcel (the "Receiving Parcel") or Parcels within the CFD. The proposal to transfer such excess units shall require approval by the Board of an amendment to the EDU assignment to transferring Parcel and a reapportionment of EDUs to the receiving Parcel(s).

The proposed transfer must be approved by the Board for such excess units (or a portion of them) **prior to the recordation of the final subdivision map** for the

Receiving Parcel. After this approval, the Finance Officer will make the following adjustments to the records for each of the Parcels:

(i) The number of EDUs, the Maximum Special Tax liability and the Improvement Cost Allocation associated with the transferred EDUs to the Receiving Parcel(s) shall be reassigned to the Receiving Parcel,

(ii) The number of EDUs, the amount of the Maximum Special Tax liability, and the Improvement Cost Allocation for the Transferring Parcel shall be reduced by the amount of the Maximum Special Tax assumed by the Receiving Parcel(s) as a result of such transfer.

(iii) If only a portion of the excess EDUs can be transferred to a Receiving Parcel(s), then the Maximum Special Tax liability and Improvement Allocation associated with the reduced number of EDUs will be reallocated to the remaining EDUs of the transferring Parcel.

(d) Notwithstanding (a) through (c) above, Special Tax Area 11 includes a school. If a school is subdivided from Special Tax Area number 11, the school Successor Parcel is responsible for a Maximum Special Tax of \$41,397 and an Improvement Cost Allocation of \$279,045, adjusted by the appropriate escalation rates. The remaining Successor Parcels will be responsible for the balance of the Special Tax and Improvement Cost Allocation in Special Tax Area number 11.

### **III. Escalation Factor**

The allocation of Phase I reimbursement costs, and the allocation Phase II facility costs are subject to the Escalation Factors defined in Section I. The allocation of Phase I Improvement Costs, and its Maximum Special Tax will increase by an annual Escalation Factor of 9%. The allocation of Phase II Facility Costs, and its Maximum Special Tax, will increase by an annual Escalation Factor of 7.5%.

Following the issuance of the special tax bonds, the Maximum Special Tax rate will cease being increased by the escalation rates in the fiscal year where the Special Tax Revenue produced by the Maximum Special Tax exceeds the estimated maximum Annual Costs throughout the term of the outstanding Bonds by a 10% coverage ratio. In any event, the Maximum Special Tax will cease to increase after the end of Fiscal Year 1997-1998.

### **IV. Apportionment, Levy And Collection Of Special Taxes**

A. Immediately following the assignment of the Maximum Special Tax for each Taxable Parcel as provided in subsection B of Section II above, the Finance Officer shall cause the Special Taxes to be apportioned and levied in each Fiscal Year as follows:

1. For Tax-Exempt Parcels, no Special Tax shall be apportioned or levied.

2. For Taxable Parcels, proceed as follows:

(i) Compute the Annual Costs for such Fiscal Year.

(ii) Allocate the Annual Costs from i) to the Annual Cost Groups based on the percentage of total bond proceeds for all outstanding bonds issued by the CFD to fund the items defined for each Annual Cost Group as determined from the Official Statement for each bond issue and the percentage of Annual Costs for pay-as-you-go expenditures attributable to each Annual Cost Group. If debt service for a bond issue is not included in the Annual Costs for the Fiscal Year, then the bond proceeds should not be included in the calculation. If a parcel has paid off its obligation to Improvement District No. 1, then the parcel is not subject to Annual Cost Group C, Improvement District No. 1 Refinancing.

(iii) Calculate the Maximum Special Tax revenue for each Annual Cost Group identified in **Attachment 1**, by adding the Maximum Special Tax for each Parcel subject to the tax for each such Annual Cost Group shown in **Attachment 1**.

(iv) For each Annual Cost Group determined in ii), divide the Annual Costs assigned in (ii) by the Maximum special Tax revenue calculated in iii) above to determine the ratio of Annual Costs to the Maximum Special Tax revenue.

(v) For each Parcel, calculate the Special Tax for each Annual Cost Group by multiplying the ratio determined in iv) for such group by the Maximum Special Tax assigned to the Parcel calculated in II.B.

(vi) Levy on each Taxable Parcel the sum of the Special Taxes calculated for each Annual Cost Group in v).

3. Prepare the Tax Collection Schedule for each Parcel and send it to the Auditor of the County of Sacramento requesting that it be placed on the general, secured property tax roll for the following Fiscal Year. The Tax Collection Schedule shall be sent not later than the date required by the Auditor for such inclusion.

B. Collection of the Special Taxes shall be by the County of Sacramento in the same manner as ordinary *ad valorem* property taxes are collected. They shall be subject to the same penalties and the same lien priority in the case of delinquency as *ad valorem* taxes. The Special Taxes shall be collected only so long as required to pay the Annual Costs.

The District shall make every effort to correctly assign the number of EDUs and calculate the Special Tax for each Parcel. It shall be the burden of the taxpayer to correct any errors in the determination of the Parcels subject to the tax and their Special Tax.

## V. Termination of the Special Tax

The Special Tax will be levied for as long as is needed to pay the principal and interest on debt incurred in order to construct the authorized facilities, the costs and incidental expenses of services, the construction of the authorized facilities, and any authorized pay-as-you-go expenditures.

When the all of the expenditure incurred by the CFD in order to construct the authorized facilities, and to retire any debt incurred in this construction, have been paid, the Special Tax shall cease to be levied. The Board shall direct the County Clerk to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien, recorded on the County Recorder's rolls, is extinguished. The Notice of Cessation of Special Tax shall additionally identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

## VI. Prepayment of Special Tax

Landowners may permanently satisfy the Special Tax obligation by a cash settlement with the District as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The District determines that the prepayment of the Special Tax obligation does not jeopardize its ability to make timely payments of debt service on outstanding bonds.
- Any landowner prepaying the Special Tax obligation must pay any and all delinquent special taxes and penalties prior to prepayment.

A landowner may satisfy the Special Tax obligation on any Parcel in one of the following two ways:

A. Prior to the Bond Sale, a landowner may prepay the facility costs allocated to a Parcel up to 30 days prior to the sale of the first series of Special Tax bonds. The amount of such prepayment would be determined as follows:

- Step 1: Determine the Phase I reimbursement cost allocation and Phase II facility cost allocation, for a given Parcel as shown in **Attachment 1**, using the appropriate escalation factors, or calculated through subsequent reapportionment using the appropriate escalation factors.
- Step 2A: Sum the Improvement Cost Allocation for each parcel and if this sum is greater than the Total Improvement Cost Allocation shown in **Attachment 1** (adjusted by the appropriate escalation factors), proceed to Step 2B. If not, proceed directly to Step 3.

- Step 2B: Determine the total increase in the Improvement Cost Allocation (over and above any adjustments made in applying the appropriate Escalation Factors). Divide this total increase by the total Improvement Cost Allocation shown in **Attachment 1** (adjusted by any necessary applications of escalation factors) in order to calculate a fraction. Subtract this fraction from 1 to obtain an adjustment factor. Multiply this adjustment factor by the amounts determined in Step 1.
- Step 3: Add any fees or expenses incurred by the District in connection with the prepayment calculation or the proceeds of the prepayment.
- Step 4: Add a proportional share of the CFD formation costs not associated with the issuance of bonds.
- Step 5: Add a cost overrun amount by multiplying the resulting Phase II facility cost allocation determined at the end of Step 4 by a minimum construction cost overrun factor of 1.25. (Any unnecessary portion of the funds collected through this coverage factor will be reimbursed after the Phase II facilities are completed. The cost overrun factor may exceed 1.25 on a case by case basis as determined by the District if the development of the parcel requires funding infrastructure in an amount greater than 1.25 times its Phase II cost allocation as calculated above.)

The proceeds of the prepayment shall be used to construct or acquire authorized CFD facilities, thereby reducing the total amount of bonds and the Annual Costs.

B. After the sale of Bonds, the prepayment amount shall be established by the following calculation:

- Step 1: Determine the Maximum Special Tax for the Parcel based on the assignment of the Maximum Annual Special Tax described in Section II above.
- Step 2: Reduce the Maximum Special Tax by the 10 percent delinquency coverage factor and add back the average annual tax delinquency rate for property in the CFD. If no delinquency history has been established for the Special Tax, add back to the annual Special Tax the most recent five-year average annual delinquency rate for secured property taxes in the County as a whole. The Maximum Special Tax may be reduced still further if all bonds of the CFD have been issued and the future debt service, through the maturity of all outstanding bonds, is known with certainty, except that the tax shall not be reduced below the amount determined necessary to pay Annual Costs.
- Step 3: Calculate the revenue produced by the Maximum Special Tax from the date of the next special tax levy (excluding the capitalized interest period) up to the last maturity date of outstanding bonds based on the tax determined in Step 2. This assumes that the last year of bond repayment will be made from the Bond

Reserve Fund. If all bonds of the CFD have not yet been issued, for the purpose of this calculation the final bond issue of the CFD shall be assumed to mature in 2020, except that this assumed final maturity date may be amended by the District no later than the time of the calculation of the prepayment.

- Step 4: Calculate the present value of the annual revenue stream determined in Step 3. The present value shall be calculated using that discount rate which, when the prepayment is invested in approved investments (as specified by the resolution authorizing the issuance of bonds) earning a rate of interest equal to the discount rate, would produce annual revenues equal to the amounts calculated in Step 3. The discount rate may not exceed the bond yield as determined by the Tax Reform Act of 1986, as may be amended.
- Step 5: Determine the prepayment amount by adding to the present value calculated in Step 4 any fees or expenses incurred by the District in connection with the prepayment calculation or the application of the proceeds of the prepayment.

The proceeds of the prepayment may be applied by the District in its discretion by one of the following methods:

- a) As an annuity over the remaining life of outstanding bonds, for the payment of debt service, annual expenses of the CFD, and anticipated direct expenditures for facilities. The annuity must be handled in such a fashion as not to cause the bonds to become arbitrage bonds under the Tax Reform Act of 1986, as may be amended.
- b) To call bonds as provided for in the resolution authorizing the issuance of bonds by the CFD. If this is the preferred use of the prepayment, the calculation of the prepayment amount as described above in Steps 1-5 shall include an allowance for the payment of redemption premiums and expenses as required.
- c) To be applied in full to the next annual Special Tax levy, provided that by doing so the District's ability to make timely payments of debt service in subsequent years is not jeopardized. This method may be used if the amount of the prepayment is such that its application to methods (a) or (b) would be inefficient or burdensome for the District, as determined by the Finance Officer or designee.
- d) To be applied in full to the acquisition or construction of facilities that otherwise would have been financed with bonds issued by the CFD, so as to reduce the amount of bonds actually issued by the CFD.

## **VII. Administrative Changes**

The Finance Officer or designee has authority to make necessary administrative adjustments to the Rate and Method of Apportionment in order to remedy any portions of the Special Tax formula that require clarification.

Any taxpayer who feels that the amount or formula of the Special Tax is in error may file a notice with the Finance Officer appealing the levy of the Special Tax. The Finance Officer will then promptly review the appeal, and if necessary, meet with the applicant. If the findings of the Finance Officer verify that the tax should be modified or changed, a recommendation at that time will be made to the Board and, as appropriate, the Special Tax levy shall be corrected in a manner determined by the Finance Officer.

Interpretations may be made by Board for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

**Attachment 1**  
**Rancho Murieta CFD No. 2**  
**Base Year Maximum Special Taxes by Cost Group**

Special Tax Area	Special Tax Area Number	Original Equivalent Dwelling Units (EDUs)	Base Year Maximum Annual Special Tax			Total Base Year Maximum Annual Tax
			Cost Group A Phase I Reimbursements	Cost Group B Phase II Facilities Costs	Cost Group C Imp. Dist #1 Refinancing	
			(1)	(2)	(3)	
Stonehouse School	7	15	\$15,911	\$6,209	\$25,128	\$47,248
Unit 5 Residential	8	350	\$121,738	\$473,734	\$203,119	\$798,592
RM North Residential	11	1,103	\$608,828	\$1,756,860	\$739,226	\$3,104,914
Murieta Parkway School	11	15	\$7,237	\$23,888	\$10,272	\$41,397
Calero Residential	9	181	\$62,956	\$316,901	\$115,630	\$495,487
Villas TH	13	103	\$35,826	\$106,880	\$47,745	\$190,451
Light Industrial	15	10	\$4,824	\$10,075	\$13,835	\$28,735
Commercial	16	100	\$34,782	\$366,252	\$162,263	\$563,297
Lookout Commercial	17	5	\$1,739	\$5,979	\$3,406	\$11,124
Unit 6	10	110	\$31,046	\$105,464	\$73,771	\$210,281
Hotel Complex	14	150	\$76,690	\$167,493	\$99,526	\$343,709
RM Country Club	19A	0	\$57,388	\$0	\$0	\$57,388
South Golf Course	19B	0	\$57,388	\$0	\$0	\$57,388
<b>Total</b>		<b>2,142</b>	<b>\$1,116,352</b>	<b>\$3,339,737</b>	<b>\$1,493,921</b>	<b>\$5,950,010</b>

\*attach1\*

**Notes:**

- (1) Subject to 9% annual escalation factor.
- (2) Subject to 7.5% annual escalation factor.
- (3) Not subject to an escalation factor.



**Attachment 2**  
**Rancho Murieta CFD No. 2**  
**Base Year Cost Allocation and Original EDU Assignment**

Special Tax Area	Special Tax Area Number	Original Equivalent Dwelling Units (EDUs)	Base Year Allocation of Improvement Costs			Total Improvement Cost Allocation
			Phase I Reimbursement Costs	Phase II Facility Costs	Improvement Dist. No. 1 Refinancing	
			(1)	(2)		
Stonehouse School	7	15	\$106,745	\$41,507	\$173,175	\$321,427
Unit 5 Residential	8	350	\$816,712	\$3,167,146	\$1,399,841	\$5,383,699
RM North Residential	11	1,103	\$4,084,476	\$11,745,470	\$5,094,534	\$20,924,480
Murieta Parkway School	11	15	\$48,549	\$159,706	\$70,790	\$279,045
Calero Residential	9	181	\$422,357	\$2,118,639	\$796,890	\$3,337,886
Villas TH	13	103	\$240,347	\$714,548	\$329,042	\$1,283,936
Light Industrial	15	10	\$32,366	\$67,357	\$95,347	\$195,070
Commercial	16	100	\$233,346	\$2,448,575	\$1,118,269	\$3,800,190
Lookout Commercial	17	5	\$11,667	\$39,972	\$23,473	\$75,112
Unit 6	10	110	\$208,277	\$705,080	\$508,408	\$1,421,765
Hotel Complex	14	150	\$514,492	\$1,119,775	\$685,902	\$2,320,169
RM Country Club	19A	0	\$385,000	\$0	\$0	\$385,000
South Golf Course	19B	0	\$385,000	\$0	\$0	\$385,000
<b>Total</b>		<b>2,142</b>	<b>\$7,489,334</b>	<b>\$22,327,775</b>	<b>\$10,295,671</b>	<b>\$40,112,780</b>

\*attach2\*

(1) Phase I Reimbursement Cost Allocation is subject to an annual escalation rate of 9%.

(2) Phase II Facility Cost Allocation is subject to an annual escalation rate of 7.5%

**ATTACHMENT 3  
SPECIAL TAX RATE AREA MAP  
MELLO — ROOS  
COMMUNITY FACILITIES  
DISTRICT No. 2**

RANCHO MURIETA

CALIFORNIA

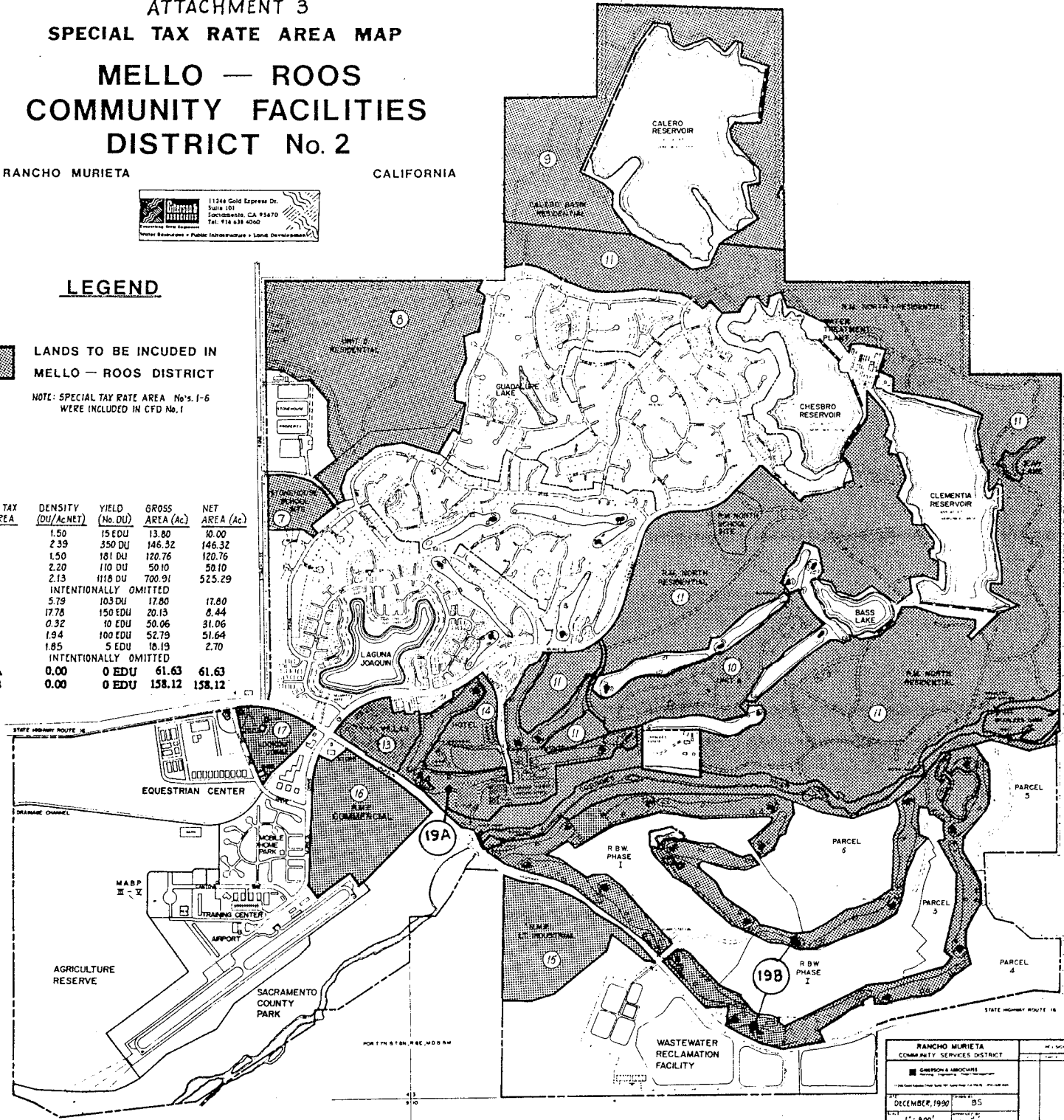


**LEGEND**

**LANDS TO BE INCLUDED IN MELLO — ROOS DISTRICT**

NOTE: SPECIAL TAX RATE AREA No's. 1-6 WERE INCLUDED IN CFD No. 1

SPECIAL TAX RATE AREA	DENSITY (DU/Ac NET)	YIELD (No. DU)	GROSS AREA (Ac)	NET AREA (Ac)
7	1.50	15 DU	13.80	10.00
8	2.39	350 DU	146.32	146.32
9	1.50	181 DU	120.76	120.76
10	2.20	110 DU	50.10	50.10
11	2.13	1118 DU	700.91	525.29
12	INTENTIONALLY OMITTED			
13	5.79	103 DU	17.80	17.80
14	17.78	150 EDU	20.15	8.44
15	0.32	10 EDU	50.06	31.06
16	1.94	100 EDU	52.79	51.64
17	1.85	5 EDU	18.19	2.70
18	INTENTIONALLY OMITTED			
19A	0.00	0 EDU	61.63	61.63
19B	0.00	0 EDU	158.12	158.12



**RANCHO MURIETA  
COMMUNITY SERVICES DISTRICT**

CHAMPION & ASSOCIATES  
PLANNING & ARCHITECTURE  
11344 GOLD EXPRESS DR., SUITE 101  
SACRAMENTO, CA 95870  
TEL: 916.439.4200

DATE: DECEMBER, 1990  
SCALE: 1" = 800'  
SHEET: B5

**ATTACHMENT 4**

**DESCRIPTION  
SPECIAL TAX RATE AREAS  
RANCHO MURIETA COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
JANUARY 16, 1991**

All the lands within those certain boundaries of the Rancho Murieta Community Services District Mello-Roos Community Facilities District No. 2, and described individually as follows:

**SPECIAL TAX RATE AREA NO. 7:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Lot A of that certain Subdivision Map filed at the Office of the Recorder of said County in Book 95 of Maps, Map Number 18.

**SPECIAL TAX RATE AREA NO. 8:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being a portion of Parcel 2 and a portion of Parcel 3 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 12 of Parcel Maps at page 47 and being more particularly described as follows:

Beginning at the Northeast corner of the Southwest 1/4 of the Southwest 1/4 of Section 27, Township 8 North, Range 8 East, M.D.M.; thence, South 89° 36' 42" West 300.00 feet to the True Point of Beginning; thence, South 25° 45' 16" West 183.74 feet; thence, South 54° 25' 01" East 127.50 feet; thence, South 09° 13' 46" West 531.43 feet; thence, South 87° 30' 19" West 56.11 feet; thence, South 64° 22' 23" West 172.51 feet; thence, South 08° 59' 50" East 303.97 feet; thence, South 22° 25' 14" West 354.68 feet; thence, South 04° 58' 43" West 290.35 feet; thence, South 76° 44' 27" East 160.00 feet; thence along a non tangent curve concave to the West having a radius of 1,581.00 feet subtended by a chord which bears South 10° 40' 00" West 435.52 feet; thence, North 63° 57' 25" West 106.00 feet; thence, South 22° 02' 59" West 143.73 feet; thence, North 68° 15' 46" West 10.01 feet; thence, South 27° 16' 08" West 266.47 feet; thence, North 73° 00' 00" West 550.00 feet; thence, South 85° 00' 00" West 265.00 feet; thence South 72° 35' 39" West 115.60 feet; thence, South 48° 30' 00" West 535.01 feet; thence, South 19° 00' 00" West 267.37 feet; thence, South 16° 22' 43" East 200.00 feet; thence, South 57° 58' 43" West 120.77 feet; thence, North 32° 01' 18" West 170.70 feet; thence, along the arc of a non tangent curve concave to the Southwest having

a radius of 721.00 feet being subtended by a chord which bears North 47° 56' 15" West 395.43 feet; thence, North 49° 44' 58" East 470.00 feet; thence, North 27° 56' 32" West 263.70 feet; thence, North 01° 34' 35" West 600.00 feet; thence, North 41° 10' 12" West 371.01 feet; thence, South 88° 25' 25" West 160.00 feet; thence, North 50° 58' 56" West 277.73 feet; thence, North 89° 40' 55" West 237.14 feet to a point on the East line of Stonehouse Road; thence, North 01° 34' 35" West 1,326.86 feet; thence, leaving said East line of Stonehouse Road North 89° 52' 57" East 2,084.93 feet; thence, North 89° 36' 42" East 1,021.25 feet to the True Point of Beginning.

**SPECIAL TAX RATE AREA NO. 9:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcel A of that certain Certificate of Compliance filed in the Office of the Recorder of said County in Book 801103, Official Records, at Page 842.

**SPECIAL TAX RATE AREA NO. 10:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcel 11 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at Page 15.

**SPECIAL TAX RATE AREA NO. 11:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcel 7, Parcel 10, and Parcel 12 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at Page 15.

**SPECIAL TAX RATE AREA NO. 12:**

Intentionally omitted.

**SPECIAL TAX RATE AREA NO. 13:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcel 1 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 92 of Parcel Maps at Page 22.

**SPECIAL TAX RATE AREA NO. 14:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcel A of that certain Parcel Map filed in the Office of the Recorder of said County in Book 98 of Parcel Maps at Page 23.

**SPECIAL TAX RATE AREA NO. 15:**

That certain property situate in the unincorporated area, County of Sacramento, State of California, being Parcel A of that certain Certificate of Compliance filed in the Office of the Recorder of said County in Book 820709 of Official Records at Page 753.

**SPECIAL TAX RATE AREA NO. 16:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Lot 10 at that certain Subdivision Map filed in the Office of the Recorder of said County in Book 103 of Maps, Map Number 16.

**SPECIAL TAX RATE AREA NO. 17:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Lot 1 of that certain Subdivision Map filed in the Office of the Recorder of said County in Book 103 of Maps, Map Number 16.

**SPECIAL TAX RATE AREA NO. 18:**

Intentionally omitted.

**SPECIAL TAX RATE AREA NO. 19A:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being a portion of Parcel 6 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 12 of Parcel Maps at page 47 and being more particularly described as follows:

Beginning at the most westerly corner of Parcel 7 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at page 15, said point also being on the north line of Jackson Road (State Highway 16); thence, along the north line of Jackson Road, North  $45^{\circ} 50' 17''$  West 371.28 feet; thence, North  $55^{\circ} 42' 26''$  West 195.52 feet; thence, North  $56^{\circ} 12' 15''$  West 304.48 feet; thence, leaving the north line of Jackson Road and following the west line of said Parcel 6, North,  $32^{\circ} 20' 03''$  East 200.73 feet; thence, North  $27^{\circ} 58' 50''$  East 492.05 feet; thence, North  $03^{\circ} 19' 09''$  West 258.19 feet; thence, North  $82^{\circ} 33' 48''$  East 170.17 feet; thence, North  $58^{\circ} 19' 52''$  East 111.87 feet; thence, North  $53^{\circ} 50' 14''$  East 185.45 feet; thence, North  $46^{\circ} 02' 03''$  East 77.70 feet; thence, North 102.68 feet to a point on the south line of Murieta Parkway; thence, along the south line of Murieta Parkway and the arc of a nontangent 1055.00 foot radius curve to the left, said arc being subtended by a chord which bears North  $59^{\circ} 10' 23''$  East 236.97 feet; thence, North  $52^{\circ} 43' 29''$  East 139.96 feet to a point on the northerly line of Parcel A of that Parcel Map entitled "Parcel Map in Rancho Murieta being portion of Parcels 6 and 3, 12 PM 47" as filed in the Office of the Recorder of said County in Book 98 of Parcel Maps at page 23; thence leaving the south line of Murieta Parkway and the boundary of Parcel 6 and following the boundary of said Parcel A, South  $37^{\circ} 51' 01''$  East 171.26 feet; thence, South  $22^{\circ} 09' 38''$  East 55.65 feet; thence, South  $14^{\circ} 32' 29''$  East 64.09 feet; thence, South  $12^{\circ} 47' 51''$  West 53.36 feet; thence, South  $51^{\circ} 12' 42''$  West 93.60 feet; thence, South  $42^{\circ} 50' 38''$  West 116.29 feet; thence, South  $54^{\circ} 00' 38''$  West 50.42 feet; thence, South  $73^{\circ} 55' 18''$  West 95.66 feet; thence, South  $54^{\circ} 37' 54''$  West 192.25 feet; thence, South  $36^{\circ} 51' 58''$  West 151.15 feet; thence, South  $36^{\circ} 58' 27''$  West 207.86 feet; thence, South  $46^{\circ} 59' 43''$  West 118.15 feet; thence, South  $29^{\circ} 23' 27''$  West 215.95 feet; thence, South  $14^{\circ} 50' 01''$  West 64.69 feet; thence, South  $09^{\circ} 09' 25''$  East 38.70 feet; thence, South  $36^{\circ} 33' 05''$  East 36.60 feet; thence, South  $45^{\circ} 36' 11''$  East 92.53 feet; thence, South  $67^{\circ} 55' 06''$  East 96.93 feet; thence, South  $84^{\circ} 34' 20''$  East 86.20 feet; thence, North  $80^{\circ} 47' 33''$  East 131.00 feet; thence, North  $89^{\circ} 32' 09''$  East 250.50 feet; thence, South  $87^{\circ} 37' 57''$  East 50.00 feet; thence, North  $80^{\circ} 23' 41''$  East 507.51 feet to a point on the boundary of Parcel B of that Parcel Map entitled "Parcel Map in Rancho Murieta being portion of Parcels 6 and 3, 12 PM 47" as filed in the Office of the Recorder of said County in Book 98 of Parcel Maps at page 23; thence leaving the boundary of Parcel A, along the boundary of Parcel B and the arc of a nontangent 565.31 foot radius curve to the right, said arc being subtended by a chord which bears South  $07^{\circ} 21' 51''$  East 57.01 feet; thence, South  $04^{\circ} 28' 25''$  East, 116.42 feet; thence, North  $85^{\circ} 31' 35''$  East 45.00 feet; thence, North  $04^{\circ} 28' 25''$  West 170.02 feet; thence, along the arc of a tangent 422.50 foot radius curve to the left, said arc being subtended by a chord which bears North  $08^{\circ} 22' 32''$  West 57.50 feet; thence, North  $12^{\circ} 06'$

01" West 81.31 feet; thence, North 20° 24' 11" West 272.29 feet to a point on the boundary of Parcel 6; thence leaving the boundary of Parcel B and following the boundary of Parcel 6, North 69° 35' 49" East 78.27 feet; thence, North 11° 27' 25" West 163.05 feet; thence, North 17° 48' 17" West 95.04 feet; thence, North 11° 44' 15" East 79.98 feet; thence, North 00° 36' 17" East 60.54 feet; thence, North 11° 05' 18" East 78.48 feet; thence, North 13° 26' 42" West 91.72 feet; thence, North 00° 31' 18" West 44.59 feet; thence, North 26° 06' 20" East 67.19 feet; thence, North 39° 35' 25" East 542.25 feet; thence, North 58° 04' 39" East 106.14 feet; thence, North 35° 10' 00" East 120.63 feet to a point on the south line of Murieta Parkway; thence along the south line of Murieta Parkway, South 86° 54' 59" East 121.78 feet; thence leaving the south line of Murieta Parkway, South 32° 53' 06" West 224.26 feet; thence, South 22° 03' 18" West 209.13 feet; thence, South 34° 37' 45" West 224.50 feet; thence, South 24° 00' 11" West 170.24 feet; thence, South 05° 33' 11" West 339.19 feet; thence, South 51° 03' 49" East 155.06 feet; thence, North 43° 43' 15" East 119.67 feet; thence, North 64° 23' 20" East 249.38 feet; thence, North 50° 40' 45" East 154.24 feet; thence, North 44° 46' 29" East 230.18 feet; thence, North 32° 25' 23" East 451.52 feet; thence, North 66° 43' 30" East 53.09 feet; thence, South 85° 10' 01" East 65.36 feet; thence, South 24° 02' 04" West 171.86 feet; thence, along the arc of a tangent 380.00 foot radius curve to the right, said arc being subtended by a chord which bears South 00° 51' 26" East 319.88 feet; thence, South 64° 15' 05" West 123.20 feet; thence, South 19° 10' 45" West 92.02 feet; thence South 52° 04' 29" West 176.57 feet; thence, South 60° 31' 38" West 155.96 feet; thence, South 67° 59' 08" West 117.99 feet; thence, South 38° 06' 50" West 190.00 feet; thence, South 14° 16' 03" East 133.99 feet; thence, North 81° 19' 26" East 172.57 feet; thence, North 70° 01' 52" East 112.67 feet; thence, North 79° 40' 32" East 154.22 feet; thence, North 65° 50' 42" East 282.07 feet; thence, North 63° 50' 54" East 187.82 feet; thence, North 71° 18' 38" East 136.31 feet; thence, North 84° 20' 04" East 77.13 feet; thence, North 77° 55' 59" East 233.78 feet; thence, South 15° 05' 45" East 18.12 feet; thence, South 00° 08' 38" East 275.99 feet; thence, South 59° 44' 17" West 139.40 feet; thence, North 57° 45' 49" West 133.78 feet; thence, South 73° 37' 07" West 97.40 feet; thence, South 28° 06' 08" West 160.23 feet; thence, South 81° 10' 17" West 849.95 feet; thence, South 04° 28' 25" East 455.77 feet; thence, South 64° 36' 32" West 209.14 feet; thence, South 84° 25' 21" West 295.30 feet; thence, North 80° 26' 03" West 191.36 feet; thence, South 21° 33' 00" West 76.23 feet; thence, South 49° 40' 03" West 258.95 feet; thence, North 82° 59' 45" West 264.57 feet; thence, North 68° 30' 06" West 391.88 feet; thence, South 18° 47' 41" West 64.19 feet to the Point of Beginning.

**SPECIAL TAX RATE AREA NO. 19B:**

That real property situate in the unincorporated area, County of Sacramento, State of California, being Parcels 1 and 2 of that certain Parcel Map filed in the Office of the Recorder of said County in Book 117 of Parcel Maps at Page 15.