



**GOODWIN CONSULTING GROUP**

**COUNTY OF CONTRA COSTA  
COMMUNITY FACILITIES DISTRICT NO. 2001-1  
(NORRIS CANYON)**

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

**December 31, 2015**

***Community Facilities District No. 2001-1***  
***CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the County of Contra Costa Community Facilities District No. 2001-1 (Norris Canyon) (“CFD No. 2001-1” or the “CFD”):

### **Fiscal Year 2015-16 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
341	\$423,174

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

### **Development Status for Fiscal Year 2015-16**

<b>Land Use Category</b>	<b>Parcels or Acres</b>
Residential Property	341 parcels *
Other Property	0 parcels
Undeveloped Property	4.9 acres

*\* Does not include 11 parcels that have prepaid their special tax obligation.*

For more information regarding the status of development in CFD No. 2001-1, please see Section V of this report.

### **Delinquency Summary**

<b>Delinquent Amount for FY 2014-15 (as of October 15, 2015)</b>	<b>Total Levy for FY 2014-15</b>	<b>Delinquency Rate</b>
\$2,612	\$423,176	0.62%

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

## Outstanding Bonds Summary

### 2013 Special Tax Refunding Bonds

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
January 2013	\$5,605,000	\$690,000*	\$4,915,000*

*\* As of the date of this report.*

## ***I. INTRODUCTION***

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### **Community Facilities District No. 2001-1**

On June 5, 2001, the County of Contra Costa (the “County”) Board of Supervisors established CFD No. 2001-1. In a landowner election held on the same day, the sole owner of property within the CFD voted to authorize the levy of a Mello-Roos special tax on property within CFD No. 2001-1. The landowner also voted to incur bonded indebtedness, secured by special taxes levied on property within the CFD, in an amount not to exceed \$7,220,000. On June 14, 2001, special tax bonds (the “Series 2001 Bonds”) in the principal amount of \$7,220,000 were issued on behalf of CFD No. 2001-1. In January 2013, the outstanding Series 2001 Bonds were refunded and defeased with the issuance of \$5,605,000 in bonds (the “Series 2013 Special Tax Refunding Bonds” or the “Bonds”). A special tax will be levied on property within the CFD in fiscal year 2015-16 in order to pay debt service obligations in calendar year 2016.

The CFD boundary encompasses a 389-acre site that is proposed for the Norris Canyon Estates residential community. The CFD is located in an unincorporated area of the County just west of the City of San Ramon. At build out, the project was originally expected to include 361 single family detached homes. As of June 1, 2015, 352 building permits have been issued, 20 of which were issued during the past fiscal year for new residential home construction.

### **The Mello-Roos Community Facilities Act of 1982**

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

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

## ***II. PURPOSE OF REPORT***

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2015-16 special tax levy for CFD No. 2001-1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD, special taxes levied in fiscal year 2015-16, and information on the public facilities authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments, delinquencies, and foreclosures) on property within the CFD. In addition, the Report provides all of the information that must be filed with the County Board of Supervisors pursuant to the requirements of Senate Bill 165.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of CFD No. 2001-1 for fiscal year 2015-16.
- **Section IV** provides a summary of the special tax categories and the methodology that is used to apportion the special tax among parcels in the CFD. The maximum special tax rates for fiscal year 2015-16 are also identified in this section.
- **Section V** provides an update of the development activity occurring within CFD No. 2001-1, including new building permit activity.
- **Section VI** provides information on the public improvements authorized to be funded by CFD No. 2001-1.
- **Section VII** provides information regarding funds established for the Bonds, including current balances in such funds.
- **Section VIII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section IX** provides information regarding special tax delinquencies in CFD No. 2001-1.
- **Section X** provides information on covenants regarding foreclosure on delinquent parcels.
- **Section XI** provides a summary of the reporting requirements set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act, and the information needed for the County to respond to these requirements.

### ***III. SPECIAL TAX REQUIREMENT***

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Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”) for CFD No. 2001-1, which was adopted as an exhibit to the Resolution of Formation of CFD No. 2001-1, the Special Tax Requirement means the total amount needed each fiscal year to (i) pay principal and interest on bonds, (ii) create or replenish reserve funds, (iii) cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 2001-1 which have occurred in the prior fiscal year or (based on delinquencies in the payment of special taxes which have already taken place) are expected to occur in the fiscal year in which the tax will be collected, and (iv) pay administrative expenses. For fiscal year 2015-16, the Special Tax Requirement is \$423,171 and is calculated as follows:

**Community Facilities District No. 2001-1  
Special Tax Requirement for Fiscal Year 2015-16\***

<b>Debt Service</b>	<b>\$407,725</b>
Interest Payment on Bonds Due March 1, 2016	\$78,863
Interest Payment on Bonds Due Sept. 1, 2016	\$78,863
Principal Payment on Bonds Due Sept. 1, 2016	\$250,000
<b>Administrative Expenses</b>	<b>\$15,446</b>
<b>Surplus Funds to Reduce Special Tax Requirement</b>	<b>\$0</b>
<b>Fiscal Year 2015-16 Special Tax Requirement</b>	<b>\$423,171</b>

\*Total may not sum due to rounding.

## ***IV. SPECIAL TAX LEVY***

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### **Special Tax Categories**

Special taxes within CFD No. 2001-1 are levied pursuant to the methodology set forth in the RMA. The RMA establishes various special tax categories against which the special tax can be levied each fiscal year, including Residential Property, Other Property, and Undeveloped Property. (*Capitalized terms are defined in the RMA in Appendix C of this Report.*)

Residential Property is defined as any parcel within the CFD for which a building permit for construction of a residential structure was issued prior to June 1 of the preceding fiscal year. Other Property means all taxable parcels in the CFD for which a building permit was issued prior to June 1 of the preceding fiscal year for a structure that is not used for residential purposes and is not owned by a homeowners' association or public agency. Undeveloped Property is defined as all taxable parcels in the CFD for which a building permit has not been issued prior to June 1 of the preceding fiscal year.

### **Maximum Special Tax Rates**

The maximum special tax rates applicable to each category of property in CFD No. 2001-1 are set forth in Section C of the RMA. The actual amount of the maximum special tax which will be levied on each land use category in fiscal year 2015-16, is determined by the method of apportionment included in Section E of the RMA. The following table identifies the maximum special taxes that can be levied on property in CFD No. 2001-1.

**Community Facilities District No. 2001-1  
Maximum Special Tax Rates**

<b>Tax Category</b>	<b>Description</b>	<b>Maximum Special Tax</b>
1	Residential Property	\$2,100 per parcel
2	Other Property	\$2,100 per residential unit planned on the parcel before it became Other Property
3	Undeveloped Property	\$3,360 per acre



## **Changes to Norris Canyon Tentative Map**

The maximum special tax rates shown above assume that a particular number of residential units will be developed within Norris Canyon consistent with the tentative map approved by the County Board of Supervisors in August 1997. To the extent changes are proposed to the tentative map in future years that would reduce the number of residential units within the project, the County must either deny the revision to the tentative map or require a prepayment of special taxes by the developer proposing the tentative map change. Such prepayment would be in an amount sufficient to retire a portion of the bonds and maintain 110% debt service coverage with the reduced special tax revenues that will result after the tentative map revision. To date, development in Norris Canyon has been consistent with the approved tentative map.

## **Apportionment of Special Taxes**

The amount of special tax levied on each parcel in the CFD each fiscal year will be determined by application of Section E of the RMA. Pursuant to this section, the Special Tax Requirement will be allocated as follows:

The first step requires special taxes to be levied on each parcel of Residential Property and Other Property up to 100% of the applicable maximum special tax rate. If additional revenue is needed after the first step is completed, and after applying capitalized interest to the Special Tax Requirement, then a special tax will be levied on each parcel of Undeveloped Property up to 100% of the applicable maximum special tax. If additional revenues are still needed to pay annual obligations of the CFD after the maximum special tax is levied on Residential Property, Other Property, and Undeveloped Property, a special tax will be levied on Homeowners' Association Property and parcels of Public Property that originally had planned units, as defined in the RMA.

Application of the maximum special tax rate to the 341 Residential Property parcels for fiscal year 2015-16 will generate special tax revenue of \$716,100. Since the Special Tax Requirement for fiscal year 2015-16 is only \$423,171, Residential Property will be taxed at approximately 59.1% of the maximum, or \$1,241 per parcel. The resulting special tax on Residential Property will fully fund the Special Tax Requirement for fiscal year 2015-16, assuming no delinquencies. No special tax will be levied on Undeveloped Property in fiscal year 2015-16.

The actual special tax rates and the number of units and/or acres of taxable property on which those rates are levied for fiscal year 2015-16 are shown in the table on the following page.

**Community Facilities District No. 2001-1  
Fiscal Year 2015-16 Special Tax Levy**

<b>Land Use Category</b>	<b>Maximum Special Tax Rates</b>	<b>Fiscal Year 2015-16 Actual Special Tax Rates</b>	<b>Parcels/Acres Taxed</b>	<b>Total Special Tax Levy</b>
Residential Property	\$2,100 per parcel	\$1,241 per parcel	341 parcels *	\$423,174
Undeveloped Property	\$3,360 per acre	\$0 per acre	0 acres	\$0
<b>Total Special Tax Levy for Fiscal Year 2015-16</b>				<b>\$423,174</b>

*\* Total does not include 11 parcels that have had their special tax obligation prepaid and therefore are no longer subject to the annual tax.*

## ***V. DEVELOPMENT UPDATE***

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From June 1, 2014, to May 31, 2015, 20 building permits have been issued to construct single family homes within CFD No. 2001-1. In total, 352 building permits have been issued and no Other Property currently exists within CFD No. 2001-1.

Based on the current status of development in CFD No. 2001-1, the following table summarizes the allocation of parcels to the special tax categories defined in the RMA:

**Community Facilities District No. 2001-1  
Allocation to Special Tax Categories  
Fiscal Year 2015-16**

<b>Tax Category</b>	<b>Description</b>	<b>Number of Parcels</b>
1	Residential Property	341*
2	Other Property	0
3	Undeveloped Property	9

*\* Total does not include 11 parcels that have had their special tax obligation prepaid and therefore are no longer subject to the annual tax.*

## ***VI. STATUS OF PUBLIC IMPROVEMENTS***

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CFD No. 2001-1 was formed to finance the widening of Norris Canyon Road, starting at the intersection of Bollinger Canyon Road and continuing a distance of 7,700 feet. Improvements to Norris Canyon Road include: (1) grading, pavement, curbs and gutters, rock shoulder, traffic signing and striping, and street lights; (2) construction of sanitary sewer mains, structures, fittings, and appurtenances; (3) construction of water distribution facilities and appurtenances; (4) construction of joint utility distribution facilities for electrical, telephone, gas, cable and television, including trenching, conduit and cable installation, pull and splice boxes, fittings and appurtenances, and relocation of overhead facilities; (5) construction of landscaping and irrigation facilities, including soil preparation, landscape materials, irrigation pipes, fittings, and appurtenances; (6) required attendant public fees and design and construction engineering fees; and (7) acquisition of all necessary interests in real property.

The developer entered into an Acquisition Agreement with the County that contains provisions that set forth the process by which completed improvements will be acquired with bond proceeds that are on deposit in the Improvement Fund for the CFD. The Acquisition Agreement obligates the developer to pay any costs of the improvements that are not covered by funds available in the Improvement Fund.

All Norris Canyon Road improvements have been completed and accepted by the Public Works division of the County. Per the Acquisition Agreement with the County, the balance in the CFD Improvement Fund was used to acquire the completed improvements from the developer.

## ***VII. CFD FUNDS***

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Six funds were established pursuant to the Fiscal Agent Agreement between the County and the Bank of New York Mellon Trust Company (the “Fiscal Agent”). Following is a brief description of the purpose of each fund.

The **Improvement Fund** was created exclusively to pay the cost of improvements until all authorized facilities have been paid. The Improvement Fund, due to completion of all improvements, has been closed.

The **Reserve Fund** was established as a reserve for the payment of principal and interest on the bonds in the event the balance in the Special Tax Fund is insufficient to make debt service payments. The Fiscal Agent will maintain the Reserve Fund. The Reserve Requirement is \$206,513 as of June 30, 2015.

The **Bond Fund** was created exclusively to pay principal and interest on CFD indebtedness. The Bond Fund will be held by the Fiscal Agent; twice each year, the fiscal agent will use proceeds in this account to pay interest and/or principal on the bonds. If, on any interest payment date, amounts in the Bond Fund are insufficient to pay debt service that is due on such date, the Fiscal Agent must withdraw from the Reserve Fund to cover the shortfall.

The **Special Tax Fund** was established as a fund to be held by the County Auditor-Controller (the “Auditor”) into which special tax revenues collected by the County will be deposited. Not later than three business days prior to each interest payment date on the bonds, the Auditor will transfer money from the Special Tax Fund to the Fiscal Agent to pay interest and principal due on the bonds, as well as any amount needed to bring the Reserve Fund up to the required reserve amount. Any remaining balance in the Special Tax Fund will be transferred to the Administrative Expense Fund.

The **Administrative Expense Fund** will be held by the Auditor and used to pay CFD administrative expenses. Each year, the Auditor will transfer any excess amount in the Administrative Expense Fund to the Special Tax Fund.

The **Costs of Issuance Fund** will be held by the Fiscal Agent and will be disbursed to pay costs associated with formation of CFD No. 2001-1 and issuance of the Bonds. This fund has been closed.

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

## **Fund Balances**

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

### **Community Facilities District No. 2001-1 Fund Balances as of June 30, 2015**

<b>Reserve Fund</b>	\$207,467
<b>Bond Fund</b>	\$2
<b>Special Tax Fund*</b>	\$345,948
<b>Administrative Expense Fund*</b>	\$12,919

*\* Fund balances shown for these accounts are as of July 20, 2015.*

## ***VIII. PREPAYMENTS***

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The special tax lien for 11 properties in CFD No. 2001-1 have been fully prepaid and are no longer subject to the annual special tax levy. The 11 parcels that have fully prepaid their special tax obligation are as follows:

211-240-011-0  
211-260-011-5  
211-310-009-9  
211-320-001-4  
211-370-025-2  
211-370-026-0  
211-370-033-6  
211-370-037-7  
211-370-038-5  
211-370-055-9  
211-380-037-5

## ***IX. DELINQUENCIES***

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As of October 15, 2015, the Contra Costa County Auditor's Office reports the following delinquency amounts for CFD No. 2001-1:

**Community Facilities District No. 2001-1  
Delinquencies as of October 15, 2015**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2014-15	2	\$2,612	\$423,176	0.62%



## ***X. FORECLOSURE COVENANT***

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### **Covenants of the County**

The County may order the institution of a court action to foreclose the lien on a parcel within specified time limits if any payment of the special tax is delinquent. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale. Pursuant to the Bonds' covenants, the County shall review its records in connection with the collection of the special tax on or about March 30 and June 30 of each year to compare the amount of special tax levied in the CFD to the amount of special tax collected, and proceed as follows:

Individual Delinquencies. If the Auditor determines that any single parcel subject to the special tax in the CFD is delinquent in the payment of special taxes in the aggregate amount of (i) \$7,500 or more if all the property within the CFD is on the Teeter Plan, or (ii) \$3,000 or more if any of the property in the CFD is not on the Teeter Plan, then the Auditor shall send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 60 days of such determination, and (if the delinquency remains uncured) foreclosure proceedings shall be commenced by the County within 120 days of such determination.

Aggregate Delinquencies. If the Auditor determines that the total amount of delinquent special tax for the prior fiscal year for the entire CFD, (including the total of delinquencies under the preceding paragraph), exceeds 5% of the total special tax due and payable for the prior fiscal year, the County shall notify or cause to be notified property owners who are then delinquent in the payment of special taxes (and demand immediate payment of the delinquency) within 60 days of such determination, and shall commence foreclosure proceedings within 120 days of such determination against each parcel of land in the CFD with a special tax delinquency.

Since the CFD's special tax delinquency rate for fiscal year 2014-15 is below 5%, the County has not been required to initiate foreclosure proceedings on property in CFD No. 2001-1.

## ***XI. SENATE BILL 165 REPORTING REQUIREMENTS***

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On September 18, 2000, former Governor Gray Davis approved Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature pointed out that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. A response to each of the reporting requirements in SB 165 is provided below. Pursuant to Sections 50075.3 and 53411, the chief fiscal officer of the County will, by January 1, 2002, and at least once a year thereafter, file a report with the Board of Supervisors (which may be this CFD Tax Administration Report) setting forth the following information.

### **Section 50075.3**

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

The fiscal year 2014-15 special tax levy was \$423,176. Since the CFD is on the County Teeter Plan, the full amount of the tax levy was remitted to the CFD. The total levy was used to pay debt service in March and September 2015 on the CFD bonds as well as administrative costs for the CFD.

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

All CFD No. 2001-1 improvements have been completed and accepted by the Public Works division of the County.

### **Section 53411**

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

A total of \$7,220,000 in special tax bonds was issued by the County on June 14, 2001. Upon issuance of the bonds, \$6,000,000 from bond proceeds was deposited into the Improvement Fund and has been used to acquire the CFD No. 2001-1 improvements from the developer. An additional \$170,000 was used to pay the costs of issuing the bonds. Approximately \$417,000 was deposited in the Reserve Fund, and the remaining \$487,000 was deposited in the Bond Fund to be used for capitalized interest.

The Series 2001 Bonds were refunded and defeased on January 24, 2013 by the issuance of \$5,605,000 in special tax refunding bonds. An Original Issue Premium of \$20,460, together with available moneys from the Series 2001 Bonds in the amount of \$767,049, left a total of \$6,392,508 in bond proceeds to be expended. Upon issuance of the bonds, \$5,947,529 from bond proceeds was deposited into the Refunding Fund, to be used to redeem all of the outstanding Series 2001 Bonds. An additional \$207,063 was deposited into the Reserve Fund. The remaining \$237,917 was used to pay the costs of issuing the Series 2013 Special Tax Refunding Bonds.

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

All CFD No. 2001-1 improvements have been completed and accepted by the Public Works division of the County.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2015-16 Special Tax Levy***

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**County of Contra Costa  
Community Facilities District No. 2001-1  
(Norris Canyon)  
Special Tax Levy Summary for Fiscal Year 2015-16**

<b>Land Use Category</b>	<b>Fiscal Year 2015-16 Maximum Special Tax Rates</b>	<b>Fiscal Year 2015-16 Actual Special Tax Rates</b>	<b>Parcels/Acres Taxed</b>	<b>Total Special Tax Levy</b>
Residential Property	\$2,100.00 per parcel	\$1,240.98 per parcel	341 parcels	\$423,174.18
Undeveloped Property	\$3,360.00 per acre	\$0.00 per acre	4.9 acres	\$0.00
<b>Total Fiscal Year 2015-16 Special Tax Levy</b>				<b>\$423,174.18</b>

*Goodwin Consulting Group, Inc.*

## **APPENDIX B**

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

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**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-210-045-4	HOA	HOA		\$0.00
211-210-063-7	HOA	HOA		\$0.00
211-210-074-4	HOA	HOA		\$0.00
211-210-081-9	HOA	HOA		\$0.00
211-210-082-7	HOA	HOA		\$0.00
211-210-083-5	HOA	HOA		\$0.00
211-210-084-0	HOA	HOA		\$0.00
211-240-001-1	Residential	Developed		\$1,240.98
211-240-003-7	Residential	Developed		\$1,240.98
211-240-004-5	Residential	Developed		\$1,240.98
211-240-005-2	Residential	Developed		\$1,240.98
211-240-006-0	Residential	Developed		\$1,240.98
211-240-007-8	Residential	Developed		\$1,240.98
211-240-008-6	Residential	Developed		\$1,240.98
211-240-009-4	Undeveloped	Undeveloped		\$0.00
211-240-010-2	Undeveloped	Undeveloped		\$0.00
211-240-011-0	Prepaid	Prepaid		\$0.00 /1
211-240-012-8	Residential	Developed		\$1,240.98
211-240-013-6	Residential	Developed		\$1,240.98
211-240-014-4	Residential	Developed		\$1,240.98
211-240-015-1	Residential	Developed		\$1,240.98
211-240-016-9	Residential	Developed		\$1,240.98
211-240-017-7	HOA	HOA		\$0.00
211-240-019-3	HOA	HOA		\$0.00
211-250-001-8	Residential	Developed		\$1,240.98
211-250-002-6	Undeveloped	Undeveloped		\$0.00
211-250-003-4	Residential	Developed		\$1,240.98
211-250-004-2	Residential	Developed		\$1,240.98
211-250-005-9	Residential	Developed		\$1,240.98
211-250-006-7	Residential	Developed		\$1,240.98
211-250-007-5	Residential	Developed		\$1,240.98
211-250-008-3	Residential	Developed		\$1,240.98
211-250-009-1	Residential	Developed		\$1,240.98
211-250-010-9	Residential	Developed		\$1,240.98
211-250-011-7	Residential	Developed		\$1,240.98
211-250-012-5	Residential	Developed		\$1,240.98
211-250-013-3	Residential	Developed		\$1,240.98
211-250-014-1	Residential	Developed		\$1,240.98
211-250-015-8	Residential	Developed		\$1,240.98
211-250-016-6	Residential	Developed		\$1,240.98
211-250-017-4	Residential	Developed		\$1,240.98
211-250-018-2	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-250-019-0	Residential	Developed		\$1,240.98
211-250-020-8	HOA	HOA		\$0.00
211-250-021-6	HOA	HOA		\$0.00
211-250-023-2	HOA	HOA		\$0.00
211-260-001-6	Residential	Developed		\$1,240.98
211-260-002-4	Residential	Developed		\$1,240.98
211-260-003-2	Residential	Developed		\$1,240.98
211-260-004-0	Residential	Developed		\$1,240.98
211-260-005-7	Residential	Developed		\$1,240.98
211-260-006-5	Residential	Developed		\$1,240.98
211-260-007-3	Residential	Developed		\$1,240.98
211-260-008-1	Residential	Developed		\$1,240.98
211-260-009-9	Residential	Developed		\$1,240.98
211-260-010-7	Residential	Developed		\$1,240.98
211-260-011-5	Prepaid	Prepaid		\$0.00 /1
211-260-012-3	Residential	Developed		\$1,240.98
211-260-013-1	Residential	Developed		\$1,240.98
211-260-014-9	Residential	Developed		\$1,240.98
211-260-015-6	Residential	Developed		\$1,240.98
211-260-016-4	Residential	Developed		\$1,240.98
211-260-017-2	Residential	Developed		\$1,240.98
211-260-018-0	Residential	Developed		\$1,240.98
211-260-025-5	HOA	HOA		\$0.00
211-270-001-4	Residential	Developed		\$1,240.98
211-270-002-2	Residential	Developed		\$1,240.98
211-270-003-0	Residential	Developed		\$1,240.98
211-270-004-8	Residential	Developed		\$1,240.98
211-270-005-5	Residential	Developed		\$1,240.98
211-270-006-3	Residential	Developed		\$1,240.98
211-270-007-1	Residential	Developed		\$1,240.98
211-270-008-9	Residential	Developed		\$1,240.98
211-270-009-7	Residential	Developed		\$1,240.98
211-270-010-5	Residential	Developed		\$1,240.98
211-270-011-3	Residential	Developed		\$1,240.98
211-270-012-1	HOA	HOA		\$0.00
211-280-001-2	Residential	Developed		\$1,240.98
211-280-002-0	Residential	Developed		\$1,240.98
211-280-003-8	Residential	Developed		\$1,240.98
211-280-004-6	Residential	Developed		\$1,240.98
211-280-005-3	Residential	Developed		\$1,240.98
211-280-006-1	Residential	Developed		\$1,240.98
211-280-007-9	Residential	Developed		\$1,240.98



**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-280-008-7	Residential	Developed		\$1,240.98
211-280-009-5	Residential	Developed		\$1,240.98
211-280-010-3	Residential	Developed		\$1,240.98
211-280-011-1	Residential	Developed		\$1,240.98
211-280-012-9	Residential	Developed		\$1,240.98
211-280-013-7	Residential	Developed		\$1,240.98
211-280-014-5	Residential	Developed		\$1,240.98
211-280-015-2	Residential	Developed		\$1,240.98
211-280-016-0	Residential	Developed		\$1,240.98
211-280-017-8	Residential	Developed		\$1,240.98
211-280-018-6	Residential	Developed		\$1,240.98
211-280-019-4	Residential	Developed		\$1,240.98
211-280-020-2	Residential	Developed		\$1,240.98
211-280-021-0	Residential	Developed		\$1,240.98
211-280-022-8	Residential	Developed		\$1,240.98
211-280-023-6	Residential	Developed		\$1,240.98
211-280-024-4	Residential	Developed		\$1,240.98
211-280-025-1	Residential	Developed		\$1,240.98
211-280-026-9	Residential	Developed		\$1,240.98
211-280-027-7	Residential	Developed		\$1,240.98
211-280-028-5	Residential	Developed		\$1,240.98
211-280-029-3	Residential	Developed		\$1,240.98
211-280-030-1	Residential	Developed		\$1,240.98
211-280-031-9	Residential	Developed		\$1,240.98
211-280-032-7	Residential	Developed		\$1,240.98
211-280-033-5	Residential	Developed		\$1,240.98
211-280-034-3	Residential	Developed		\$1,240.98
211-280-035-0	Residential	Developed		\$1,240.98
211-280-036-8	Residential	Developed		\$1,240.98
211-280-037-6	Residential	Developed		\$1,240.98
211-280-038-4	Residential	Developed		\$1,240.98
211-280-039-2	Residential	Developed		\$1,240.98
211-290-001-0	Residential	Developed		\$1,240.98
211-290-002-8	Residential	Developed		\$1,240.98
211-290-003-6	Residential	Developed		\$1,240.98
211-290-004-4	Residential	Developed		\$1,240.98
211-290-005-1	Residential	Developed		\$1,240.98
211-290-006-9	Residential	Developed		\$1,240.98
211-290-007-7	Residential	Developed		\$1,240.98
211-290-008-5	Residential	Developed		\$1,240.98
211-290-009-3	Residential	Developed		\$1,240.98
211-290-010-1	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-290-011-9	Residential	Developed		\$1,240.98
211-290-012-7	Residential	Developed		\$1,240.98
211-290-013-5	Residential	Developed		\$1,240.98
211-290-014-3	Residential	Developed		\$1,240.98
211-290-015-0	Residential	Developed		\$1,240.98
211-290-016-8	Residential	Developed		\$1,240.98
211-290-017-6	Residential	Developed		\$1,240.98
211-290-018-4	Residential	Developed		\$1,240.98
211-290-019-2	Residential	Developed		\$1,240.98
211-290-020-0	Residential	Developed		\$1,240.98
211-300-001-8	Residential	Developed		\$1,240.98
211-300-002-6	Residential	Developed		\$1,240.98
211-300-003-4	Residential	Developed		\$1,240.98
211-300-004-2	Residential	Developed		\$1,240.98
211-300-005-9	Residential	Developed		\$1,240.98
211-300-006-7	Residential	Developed		\$1,240.98
211-300-007-5	Residential	Developed		\$1,240.98
211-300-008-3	Residential	Developed		\$1,240.98
211-300-009-1	Residential	Developed		\$1,240.98
211-300-010-9	Residential	Developed		\$1,240.98
211-300-011-7	Residential	Developed		\$1,240.98
211-300-012-5	Residential	Developed		\$1,240.98
211-300-013-3	Residential	Developed		\$1,240.98
211-300-014-1	Residential	Developed		\$1,240.98
211-300-015-8	Residential	Developed		\$1,240.98
211-300-016-6	Residential	Developed		\$1,240.98
211-300-017-4	Residential	Developed		\$1,240.98
211-300-018-2	Residential	Developed		\$1,240.98
211-300-019-0	Residential	Developed		\$1,240.98
211-300-020-8	Residential	Developed		\$1,240.98
211-300-021-6	Residential	Developed		\$1,240.98
211-300-022-4	Residential	Developed		\$1,240.98
211-300-023-2	Residential	Developed		\$1,240.98
211-300-024-0	Residential	Developed		\$1,240.98
211-300-025-7	Residential	Developed		\$1,240.98
211-300-026-5	Residential	Developed		\$1,240.98
211-300-027-3	Residential	Developed		\$1,240.98
211-310-001-6	Residential	Developed		\$1,240.98
211-310-002-4	Residential	Developed		\$1,240.98
211-310-003-2	Residential	Developed		\$1,240.98
211-310-004-0	Residential	Developed		\$1,240.98
211-310-005-7	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-310-006-5	Residential	Developed		\$1,240.98
211-310-007-3	Residential	Developed		\$1,240.98
211-310-008-1	Residential	Developed		\$1,240.98
211-310-009-9	Prepaid	Prepaid		\$0.00 /1
211-310-010-7	Residential	Developed		\$1,240.98
211-310-011-5	Residential	Developed		\$1,240.98
211-310-012-3	Residential	Developed		\$1,240.98
211-310-013-1	Residential	Developed		\$1,240.98
211-310-014-9	Residential	Developed		\$1,240.98
211-310-015-6	Residential	Developed		\$1,240.98
211-310-016-4	Residential	Developed		\$1,240.98
211-310-017-2	Residential	Developed		\$1,240.98
211-310-018-0	Residential	Developed		\$1,240.98
211-310-019-8	Residential	Developed		\$1,240.98
211-310-020-6	Residential	Developed		\$1,240.98
211-310-021-4	Residential	Developed		\$1,240.98
211-310-024-8	HOA	HOA		\$0.00
211-320-001-4	Prepaid	Prepaid		\$0.00 /1
211-320-002-2	Residential	Developed		\$1,240.98
211-320-003-0	Residential	Developed		\$1,240.98
211-320-004-8	Residential	Developed		\$1,240.98
211-320-005-5	Residential	Developed		\$1,240.98
211-320-006-3	Residential	Developed		\$1,240.98
211-320-007-1	Residential	Developed		\$1,240.98
211-320-008-9	Residential	Developed		\$1,240.98
211-320-009-7	Residential	Developed		\$1,240.98
211-320-010-5	Residential	Developed		\$1,240.98
211-320-011-3	Residential	Developed		\$1,240.98
211-320-012-1	Residential	Developed		\$1,240.98
211-320-013-9	Residential	Developed		\$1,240.98
211-320-014-7	Residential	Developed		\$1,240.98
211-320-015-4	Residential	Developed		\$1,240.98
211-320-016-2	Residential	Developed		\$1,240.98
211-320-017-0	Residential	Developed		\$1,240.98
211-320-018-8	Residential	Developed		\$1,240.98
211-320-019-6	HOA	HOA		\$0.00
211-330-001-2	Residential	Developed		\$1,240.98
211-330-002-0	Residential	Developed		\$1,240.98
211-330-003-8	Residential	Developed		\$1,240.98
211-330-004-6	Residential	Developed		\$1,240.98
211-330-005-3	Residential	Developed		\$1,240.98
211-330-006-1	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-330-007-9	Residential	Developed		\$1,240.98
211-330-008-7	Residential	Developed		\$1,240.98
211-330-009-5	Residential	Developed		\$1,240.98
211-330-012-9	HOA	HOA		\$0.00
211-340-001-0	Residential	Developed		\$1,240.98
211-340-002-8	Residential	Developed		\$1,240.98
211-340-003-6	Residential	Developed		\$1,240.98
211-340-004-4	Residential	Developed		\$1,240.98
211-340-005-1	Residential	Developed		\$1,240.98
211-340-006-9	Residential	Developed		\$1,240.98
211-340-007-7	Residential	Developed		\$1,240.98
211-340-011-9	Undeveloped	Public		\$0.00
211-340-012-7	Undeveloped	Public		\$0.00
211-350-001-7	Undeveloped	Undeveloped		\$0.00
211-350-002-5	Undeveloped	Undeveloped		\$0.00
211-350-003-3	Undeveloped	Undeveloped		\$0.00
211-350-004-1	Residential	Developed		\$1,240.98
211-350-005-8	Residential	Developed		\$1,240.98
211-350-006-6	Residential	Developed		\$1,240.98
211-350-007-4	Undeveloped	Undeveloped		\$0.00
211-350-008-2	Residential	Developed		\$1,240.98
211-350-009-0	Residential	Developed		\$1,240.98
211-350-010-8	Residential	Developed		\$1,240.98
211-350-011-6	Residential	Developed		\$1,240.98
211-350-012-4	Residential	Developed		\$1,240.98
211-350-013-2	Residential	Developed		\$1,240.98
211-350-014-0	Undeveloped	Undeveloped		\$0.00
211-350-015-7	Undeveloped	Undeveloped		\$0.00
211-350-016-5	Residential	Developed		\$1,240.98
211-350-017-3	Residential	Developed		\$1,240.98
211-360-001-5	Residential	Developed		\$1,240.98
211-360-002-3	Residential	Developed		\$1,240.98
211-360-003-1	Residential	Developed		\$1,240.98
211-360-004-9	Residential	Developed		\$1,240.98
211-360-005-6	Residential	Developed		\$1,240.98
211-360-006-4	Residential	Developed		\$1,240.98
211-360-007-2	Residential	Developed		\$1,240.98
211-360-008-0	Residential	Developed		\$1,240.98
211-360-009-8	Residential	Developed		\$1,240.98
211-360-010-6	Residential	Developed		\$1,240.98
211-360-011-4	Residential	Developed		\$1,240.98
211-360-012-2	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-360-013-0	Residential	Developed		\$1,240.98
211-360-014-8	Residential	Developed		\$1,240.98
211-360-015-5	Residential	Developed		\$1,240.98
211-360-016-3	Residential	Developed		\$1,240.98
211-360-017-1	Residential	Developed		\$1,240.98
211-360-018-9	Residential	Developed		\$1,240.98
211-360-019-7	Residential	Developed		\$1,240.98
211-360-020-5	Residential	Developed		\$1,240.98
211-360-021-3	Residential	Developed		\$1,240.98
211-360-022-1	Residential	Developed		\$1,240.98
211-360-023-9	Residential	Developed		\$1,240.98
211-360-024-7	Residential	Developed		\$1,240.98
211-360-025-4	Residential	Developed		\$1,240.98
211-360-026-2	Residential	Developed		\$1,240.98
211-360-027-0	Residential	Developed		\$1,240.98
211-360-028-8	Residential	Developed		\$1,240.98
211-360-029-6	Residential	Developed		\$1,240.98
211-360-030-4	Residential	Developed		\$1,240.98
211-360-031-2	Residential	Developed		\$1,240.98
211-360-032-0	Residential	Developed		\$1,240.98
211-360-033-8	Residential	Developed		\$1,240.98
211-360-034-6	Residential	Developed		\$1,240.98
211-360-035-3	Residential	Developed		\$1,240.98
211-360-036-1	Residential	Developed		\$1,240.98
211-360-037-9	Residential	Developed		\$1,240.98
211-360-038-7	Residential	Developed		\$1,240.98
211-360-039-5	Residential	Developed		\$1,240.98
211-360-040-3	Residential	Developed		\$1,240.98
211-360-041-1	Residential	Developed		\$1,240.98
211-360-042-9	Residential	Developed		\$1,240.98
211-360-043-7	Residential	Developed		\$1,240.98
211-360-051-0	HOA	HOA		\$0.00
211-360-052-8	HOA	HOA		\$0.00
211-370-001-3	Residential	Developed		\$1,240.98
211-370-002-1	Residential	Developed		\$1,240.98
211-370-003-9	Residential	Developed		\$1,240.98
211-370-004-7	Residential	Developed		\$1,240.98
211-370-005-4	Residential	Developed		\$1,240.98
211-370-006-2	Residential	Developed		\$1,240.98
211-370-007-0	Residential	Developed		\$1,240.98
211-370-008-8	Residential	Developed		\$1,240.98
211-370-009-6	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-370-010-4	Residential	Developed		\$1,240.98
211-370-011-2	Residential	Developed		\$1,240.98
211-370-012-0	Residential	Developed		\$1,240.98
211-370-013-8	Residential	Developed		\$1,240.98
211-370-014-6	Residential	Developed		\$1,240.98
211-370-015-3	Residential	Developed		\$1,240.98
211-370-016-1	Residential	Developed		\$1,240.98
211-370-017-9	Residential	Developed		\$1,240.98
211-370-018-7	Residential	Developed		\$1,240.98
211-370-019-5	Residential	Developed		\$1,240.98
211-370-020-3	Residential	Developed		\$1,240.98
211-370-021-1	Residential	Developed		\$1,240.98
211-370-022-9	Residential	Developed		\$1,240.98
211-370-023-7	Residential	Developed		\$1,240.98
211-370-024-5	Residential	Developed		\$1,240.98
211-370-025-2	Prepaid	Prepaid		\$0.00 /1
211-370-026-0	Prepaid	Prepaid		\$0.00 /1
211-370-027-8	Residential	Developed		\$1,240.98
211-370-028-6	Residential	Developed		\$1,240.98
211-370-029-4	Residential	Developed		\$1,240.98
211-370-030-2	Residential	Developed		\$1,240.98
211-370-031-0	Residential	Developed		\$1,240.98
211-370-032-8	Residential	Developed		\$1,240.98
211-370-033-6	Prepaid	Prepaid		\$0.00 /1
211-370-034-4	Residential	Developed		\$1,240.98
211-370-035-1	Residential	Developed		\$1,240.98
211-370-036-9	Residential	Developed		\$1,240.98
211-370-037-7	Prepaid	Prepaid		\$0.00 /1
211-370-038-5	Prepaid	Prepaid		\$0.00 /1
211-370-039-3	Residential	Developed		\$1,240.98
211-370-040-1	Residential	Developed		\$1,240.98
211-370-041-9	Residential	Developed		\$1,240.98
211-370-042-7	Residential	Developed		\$1,240.98
211-370-043-5	Residential	Developed		\$1,240.98
211-370-044-3	Residential	Developed		\$1,240.98
211-370-045-0	Residential	Developed		\$1,240.98
211-370-046-8	Residential	Developed		\$1,240.98
211-370-047-6	Residential	Developed		\$1,240.98
211-370-048-4	Residential	Developed		\$1,240.98
211-370-049-2	Residential	Developed		\$1,240.98
211-370-050-0	Residential	Developed		\$1,240.98
211-370-051-8	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-370-052-6	Residential	Developed		\$1,240.98
211-370-053-4	Residential	Developed		\$1,240.98
211-370-054-2	Residential	Developed		\$1,240.98
211-370-055-9	Prepaid	Prepaid		\$0.00
211-370-056-7	Residential	Developed		\$1,240.98
211-370-057-5	Residential	Developed		\$1,240.98
211-370-058-3	Residential	Developed		\$1,240.98
211-370-062-5	HOA	HOA		\$0.00
211-370-063-3	HOA	HOA		\$0.00
211-370-069-0	HOA	HOA		\$0.00
211-380-001-1	Residential	Developed		\$1,240.98
211-380-002-9	Residential	Developed		\$1,240.98
211-380-003-7	Residential	Developed		\$1,240.98
211-380-004-5	Residential	Developed		\$1,240.98
211-380-005-2	Residential	Developed		\$1,240.98
211-380-006-0	Residential	Developed		\$1,240.98
211-380-007-8	Residential	Developed		\$1,240.98
211-380-008-6	Residential	Developed		\$1,240.98
211-380-009-4	Residential	Developed		\$1,240.98
211-380-010-2	Residential	Developed		\$1,240.98
211-380-011-0	Residential	Developed		\$1,240.98
211-380-012-8	Residential	Developed		\$1,240.98
211-380-013-6	Residential	Developed		\$1,240.98
211-380-014-4	Residential	Developed		\$1,240.98
211-380-015-1	Residential	Developed		\$1,240.98
211-380-016-9	Residential	Developed		\$1,240.98
211-380-017-7	Residential	Developed		\$1,240.98
211-380-018-5	Residential	Developed		\$1,240.98
211-380-019-3	Residential	Developed		\$1,240.98
211-380-020-1	Residential	Developed		\$1,240.98
211-380-021-9	Residential	Developed		\$1,240.98
211-380-022-7	Residential	Developed		\$1,240.98
211-380-023-5	Residential	Developed		\$1,240.98
211-380-024-3	Residential	Developed		\$1,240.98
211-380-025-0	Residential	Developed		\$1,240.98
211-380-026-8	Residential	Developed		\$1,240.98
211-380-027-6	Residential	Developed		\$1,240.98
211-380-028-4	Residential	Developed		\$1,240.98
211-380-029-2	Residential	Developed		\$1,240.98
211-380-030-0	Residential	Developed		\$1,240.98
211-380-031-8	Residential	Developed		\$1,240.98
211-380-032-6	Residential	Developed		\$1,240.98

**County of Contra Costa**  
**Community Facilities District No. 2001-1**  
**(Norris Canyon)**  
**Special Tax Levy for Fiscal Year 2015-16**

Assessor's Parcel Number	Type of Property	Status of Development	Taxable Acres	Special Tax
211-380-033-4	Residential	Developed		\$1,240.98
211-380-034-2	Residential	Developed		\$1,240.98
211-380-035-9	Residential	Developed		\$1,240.98
211-380-036-7	Residential	Developed		\$1,240.98
211-380-037-5	Prepaid	Prepaid		\$0.00 /1
211-380-038-3	Residential	Developed		\$1,240.98
211-380-039-1	Residential	Developed		\$1,240.98
211-380-049-0	Undeveloped	Public		\$0.00
211-410-001-5	HOA	HOA		\$0.00
<b>Total Special Tax Levy</b>				<b>\$423,174.18</b>

/1 This parcel has prepaid its special tax obligation and is no longer subject to the special tax.

*Goodwin Consulting Group, Inc.*



## APPENDIX C

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### *Rate and Method of Apportionment of Special Tax*

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**COUNTY OF CONTRA COSTA  
COMMUNITY FACILITIES DISTRICT NO. 2001-1  
(NORRIS CANYON)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 2001-1 (herein "CFD No. 2001-1") shall be levied and collected according to the tax liability determined by the Board of Supervisors of the County of Contra Costa or its designee, as described below. All of the property in CFD No. 2001-1, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

**"Administrative Expenses"** means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees and expenses of its counsel) employed in connection with any Bonds; any costs associated with the marketing or remarketing of the Bonds; the expenses of the Administrator and the County in carrying out their respective duties under any fiscal agent agreement, indenture or resolution with respect to the Bonds or CFD No. 2001-1, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of legal counsel, charges levied by the County or any division or office thereof in connection with the levy and collection of Special Taxes, audits, continuing disclosure or other amounts needed to pay arbitrage rebate to the federal government with respect to Bonds; costs associated with complying with continuing disclosure requirements; costs associated with responding to public inquiries regarding Special Tax levies and appeals; attorneys' fees and other costs associated with commencement or pursuit of foreclosure for delinquent Special Taxes; costs associated with overhead expense allocations to CFD No. 2001-1; and all other costs and expenses of the County, the Administrator, and any fiscal agent, escrow agent or trustee related to the administration of CFD No. 2001-1.

**"Administrator"** shall mean the person or firm designated by the Board to administer the Special Tax according to this Rate and Method of Apportionment of Special Tax.

**“Annual Interest Component”** means the total amount of interest on Bonds in the calendar year commencing in such Fiscal Year.

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

**“Assessor's Parcel Map”** means an official map of the County Assessor of the County of Contra Costa designating parcels by Assessor's Parcel Number.

**“Bonds”** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2001-1 under the Act.

**“Board”** means the Board of Supervisors of the County of Contra Costa.

**“Capitalized Interest”** means funds in any capitalized interest account available to pay debt service on Bonds issued by CFD No. 2001-1.

**“Capitalized Interest Requirement”** means the least of: i) the Annual Interest Component, ii) the difference between the Special Tax Requirement and the amount determined pursuant to Step 1 of Section E hereof, or iii) the amount of Capitalized Interest available.

**“County”** means the County of Contra Costa.

**“Developed Property”** means Taxable Property for which a building permit for construction was issued prior to June 1 of the preceding Fiscal Year.

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

**“Homeowners' Association Property”** means any property within the boundaries of CFD No. 2001-1 which is owned by a homeowners' or property owners' association.

**“Land Use Class”** means one of the defined land use categories for which a specific Maximum Special Tax is identified in Table 1 in Section C below.

**“Maximum Special Tax”** means the maximum amount of Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year.

**“Other Property”** means Developed Property which is not Residential Property, Public Property, or Homeowners' Association Property.

**“Planned Units”** means the number of individual residential units that were expected to be constructed on property within CFD No. 2001-1 as shown in Attachment 1.

**“Proportionately”** means, for Residential Property and Other Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that

Fiscal Year is equal for all Assessor's Parcels of Residential Property and Other Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property. For Homeowners' Association Property and nonexempt Public Property, "Proportionately" means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Homeowners' Association Property and Public Property.

**"Public Property"** means any property within the boundaries of CFD No. 2001-1 that is owned by or irrevocably offered for dedication to the federal government, State of California or other local governments or public agencies.

**"Residential Property"** means, in any Fiscal Year, any Parcel of Developed Property for the construction of a residential structure which is not Homeowners' Association Property or Public Property.

**"Special Tax"** means a special tax levied in any Fiscal Year that will be used to pay the Special Tax Requirement, as defined below.

**"Special Tax Requirement"** means the total amount needed each Fiscal Year to (i) pay principal and interest on Bonds in the calendar year commencing in such Fiscal Year, (ii) create or replenish reserve funds, (iii) cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 2001-1 which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, (iv) pay Administrative Expenses.

**"Taxable Property"** means all of the Assessor's Parcels within the boundary of CFD No. 2001-1 which are not exempt from the Special Tax pursuant to law or Section G below.

**"Tentative Map"** means the tentative map for Norris Canyon Estates approved by the Board in August 1997.

**"Undeveloped Property"** means any Parcel of Taxable Property within CFD No. 2001-1 for which a building permit has not been issued prior to June 1 of the preceding Fiscal Year.

## **B. ASSIGNMENT TO LAND USE CLASS**

Each Fiscal Year, the Administrator shall categorize each parcel of property in CFD No. 2001-1 as Developed Property or Undeveloped Property, and Parcels of Developed Property shall be further identified as either Residential Property, Other Property, Homeowners' Association Property or Public Property. For each Parcel of Other Property within the CFD, the Administrator shall determine how many Planned Units had been expected on the Parcel in order to assign the Maximum Special Tax pursuant to Section C below.

**C.     MAXIMUM SPECIAL TAX**

Pursuant to Section 53321 (d) of the Act, a Maximum Special Tax must be established as a specific dollar amount before a Parcel is first subject to the tax when in private residential use. The following maximum rates shall apply to all Parcels of Taxable Property within CFD No. 2001-1 for each Fiscal Year in which the Special Tax is collected:

<b><u>TABLE 1</u></b> <b>MAXIMUM SPECIAL TAX</b> <b>(Fiscal Year 2001-02)</b>		
<b>Land Use Class</b>	<b>Description</b>	<b>Maximum Special Tax (Fiscal Year 2001-02)</b>
1	Residential Property	\$2,100 per Parcel
2	Other Property	\$2,100 per Planned Unit of the Parcel before it became Other Property
3	Undeveloped Property	\$3,360 per Acre

Pursuant to Section 53321 (d) of the Act, the Special Tax levied against a Parcel used for private residential purposes shall under no circumstances increase more than ten percent (10%) as a consequence of delinquency or default by the owner of any other Parcel or Parcels and shall, in no event, exceed the Maximum Special Tax in effect for the Fiscal Year in which the Special Tax is being levied.

**D.     MANDATORY PREPAYMENT OF SPECIAL TAX RESULTING FROM TENTATIVE MAP REVISIONS**

It is possible that a revision in the Tentative Map could result in less Special Tax revenue being available from the CFD. To preclude this result, after CFD No. 2001-1 has been formed, the County shall apply the following steps for every proposed Tentative Map revision:

***Step 1:***           The County or its designee shall calculate the Maximum Special Tax revenues that could be collected from the property affected by the proposed Tentative Map revision (the “Affected Property”) prior to the revision being approved;

- Step 2:** The County or its designee shall calculate the Maximum Special Tax revenues that could be collected from the Affected Property if the Tentative Map revision is approved;
- Step 3:** If the amount determined in Step 2 is higher than that calculated in Step 1, the Tentative Map revision may be approved without prepayment of the Special Tax. If the revenues calculated in Step 2 are less than those calculated in Step 1, the County may not approve the Tentative Map revision unless the landowner requesting the Tentative Map revision prepays a portion of the Special Tax obligation that would have applied to the Affected Property prior to approval of the revision in an amount sufficient to retire a portion of the Bonds and maintain 110% coverage on the Bonds' debt service with the reduced Maximum Special Tax revenues that will result after the Tentative Map revision is approved. The required prepayment shall be calculated using the formula set forth in Section H below. Property owners wishing to prepay the Special Tax as a result of a Tentative Map revision cannot be delinquent on past Special Taxes on the Affected Property.

**E. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX**

Commencing with Fiscal Year 2001-02 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year. The Special Tax shall then be levied as follows:

- Step 1:** The Special Tax shall be levied Proportionately on each Parcel of Residential Property and Other Property up to 100% of the Maximum Special Tax up to the Special Tax Requirement for each Land Use Class for such Fiscal Year as determined pursuant to Section C. The Maximum Special Tax for a Parcel of Other Property shall be the total Maximum Special Taxes for the Planned Units that the Other Property replaced, as determined by the Administrator;
- Step 2:** Determine the Capitalized Interest Requirement, if any, and add it to the amount levied under Step 1;
- Step 3:** If the total of the Capitalized Interest Requirement and the amount levied under Step 1 is less than the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within the CFD, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year determined pursuant to Section C;
- Step 4:** If additional monies are needed after applying the first three steps, the Special Tax shall be levied Proportionately on each Parcel of Homeowners' Association Property and Public Property which originally had Planned Units, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year determined pursuant to Section C.

## **F. MANNER OF COLLECTION**

The Special Taxes for CFD No. 2001-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section H below (and may be required in the case of Tentative Map revisions) and provided further that the County may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and authorized facilities to be constructed directly from Special Taxes proceeds have been completed. However, in no event shall a Special Taxes be levied after Fiscal Year 2039-2040.

## **G. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

## **H. PREPAYMENT OF SPECIAL TAX**

The following definitions apply to this Section H:

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

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

**"Previously Issued Bonds"** means all Bonds that have been issued by CFD No. 2001-1 prior to the date of prepayment.

**"Public Facilities Requirements"** means either \$5,900,000 in 2001 dollars, which shall increase by three percent (3%) on January 1, 2002, and on each January 1 thereafter, or such lower number as shall be determined by the County as sufficient to fund public facilities to be provided by CFD No. 2001-1 under the authorized bonding program for CFD No. 2001-1.

The Special Tax obligation applicable to an Assessor's Parcel in CFD No. 2001-1 may be prepaid and the obligation of the Assessor's Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the County with written notice of intent to prepay. Within 30 days of receipt of such written notice, the County shall notify such owner of the prepayment amount of such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

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

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

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

- Step 1:** Compute the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the County.
- Step 2:** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor's Parcel by the lesser of (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year from property in the entire CFD, or (ii) the Maximum Special Tax revenues that could be generated at buildout of property in the CFD based on anticipated land uses at the time the prepayment is calculated.
- Step 3:** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid. (*the "Bond Redemption Amount"*).
- Step 4:** Compute the current Future Facilities Costs.
- Step 5:** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (*the "Future Facilities Amount"*).



- Step 6:** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the "Redemption Premium"*).
- Step 7:** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds. However, if Bonds are callable at the first interest payment date after the prepayment has been received, Steps 7, 8 and 9 of this prepayment formula will not apply.
- Step 8:** Compute the amount of interest the County reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9:** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (*the "Defeasance"*).
- Step 10:** The administrative fees and expenses of CFD No. 2001-1 are as calculated by the County and include the costs of computation of the prepayment, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (*the "Administrative Fees and Expenses"*).
- Step 11:** A reserve fund credit shall be calculated as the reduction, if any, in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (*the "Reserve Fund Credit"*).
- Step 12:** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (*the "Prepayment Amount"*).

## **Attachment 1**

### **Tentative Map for Norris Canyon Estates**

## **APPENDIX D**

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### ***Boundary Map of Community Facilities District No. 2001-1***

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CONTRA COSTA COUNTY, CALIFORNIA  
APRIL, 2001 SCALE 1"=500'

2. I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COUNTY OF CONTRA COSTA COMMUNITY FACILITIES DISTRICT NO. 2000-1 (HOLLIS CANYON), COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF CONTRA COSTA, AT A MEETING HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2001, AT ITS REGULAR MEETING NO. \_\_\_\_\_.

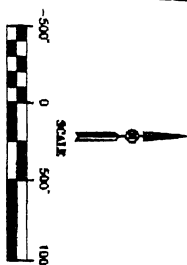
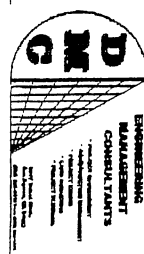
I FIELD WHO DAY OF 2001, AT THE PLACE OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PLEAS IN BOOK IN THE OFFICE OF THE COUNTY RECORDER AT THE COUNTY OF CONTRA COSTA STATE OF CALIFORNIA.

CLERK OF THE BOARD OF SUPERVISORS

STEPHEN L. WEBB  
COUNTY RECORDER

CLIMATE TABLE		
DATUM	DATE	LOCATION
C1	7/23/52	501.0
C2	7/23/52	299.5
C3	7/23/52	533.0
C4	8/24/52	167.0
C5	8/24/52	52.6
C6	8/24/52	54.0
C7	8/24/52	72.0
C8	8/24/52	70.0
C9	8/24/52	218.0
C10	8/24/52	64.75
C11	8/24/52	118.22
C12	8/24/52	54.0
C13	8/24/52	54.0
C14	8/24/52	34.22
C15	8/24/52	17.50
C16	8/24/52	515.0
C17	8/24/52	71.80
C18	8/24/52	183.2
C19	8/24/52	71.80
C20	8/24/52	658.0
C21	8/24/52	270.5
C22	8/24/52	116.0
C23	8/24/52	120.34
C24	8/24/52	201.0
C25	8/24/52	538.0
C26	8/24/52	109.50
C27	8/24/52	53.0
C28	8/24/52	45.0
C29	8/24/52	89.74
C30	8/24/52	170.5
C31	8/24/52	145.0
C32	8/24/52	44.0
C33	8/24/52	224.0

[A] TABLE		[B] TABLE	
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200	125.00	200	125.00



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## **APPENDIX E**

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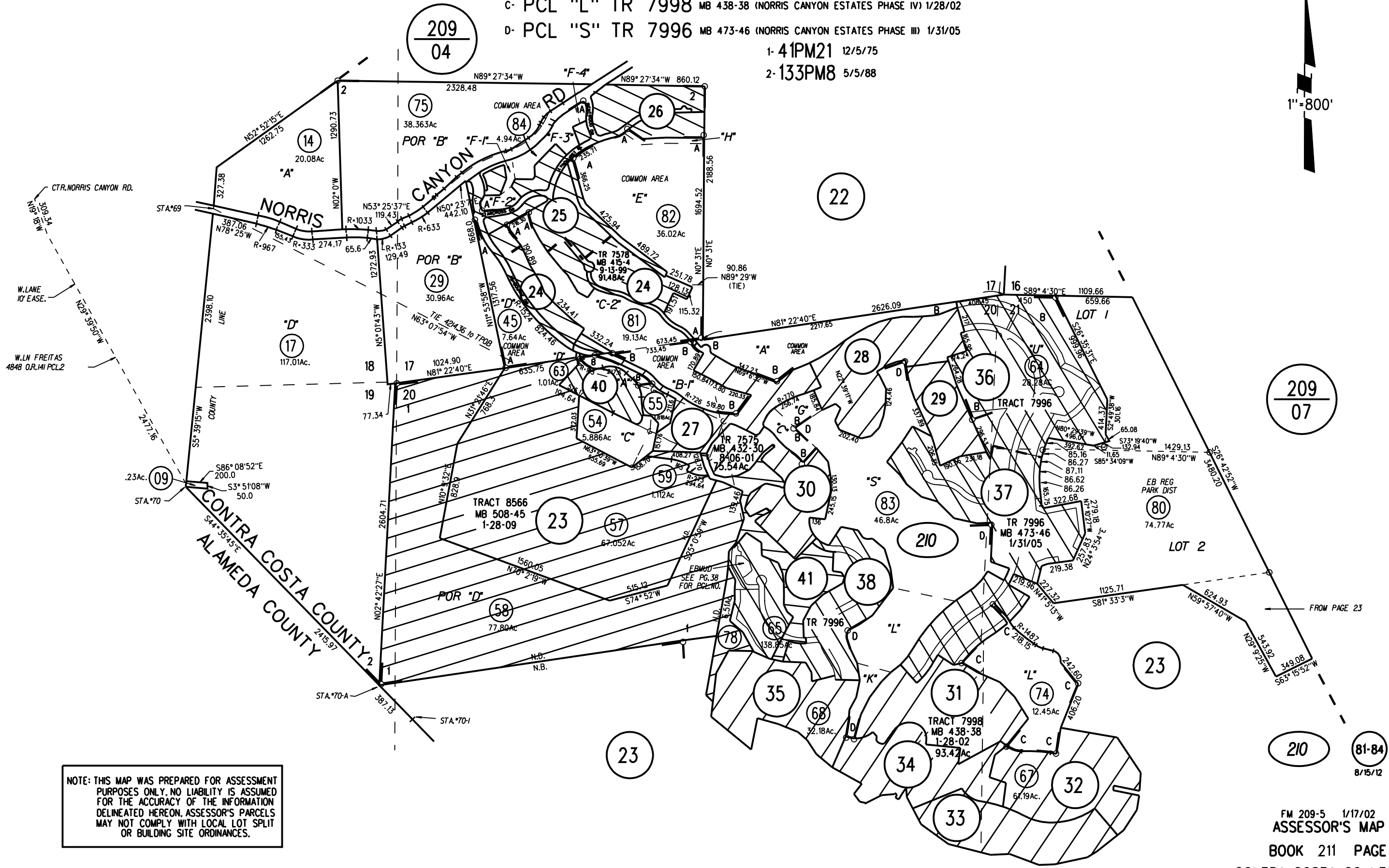
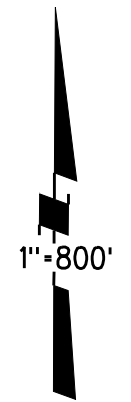
*Assessor's Parcel Maps for  
Fiscal Year 2015-16*

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POR SEC 17,18,19,20&21 T2S R1W MDBM

- A- POR TRACT 7578 MB 415-4 (NORRIS CANYON ESTATES) 9/13/99
- B- POR TRACT 7575 MB 432-30 (NORRIS CANYON ESTATES) 8/6/01
- C- PCL "L" TR 7998 MB 438-38 (NORRIS CANYON ESTATES PHASE IV) 1/28/02
- D- PCL "S" TR 7996 MB 473-46 (NORRIS CANYON ESTATES PHASE III) 1/31/05

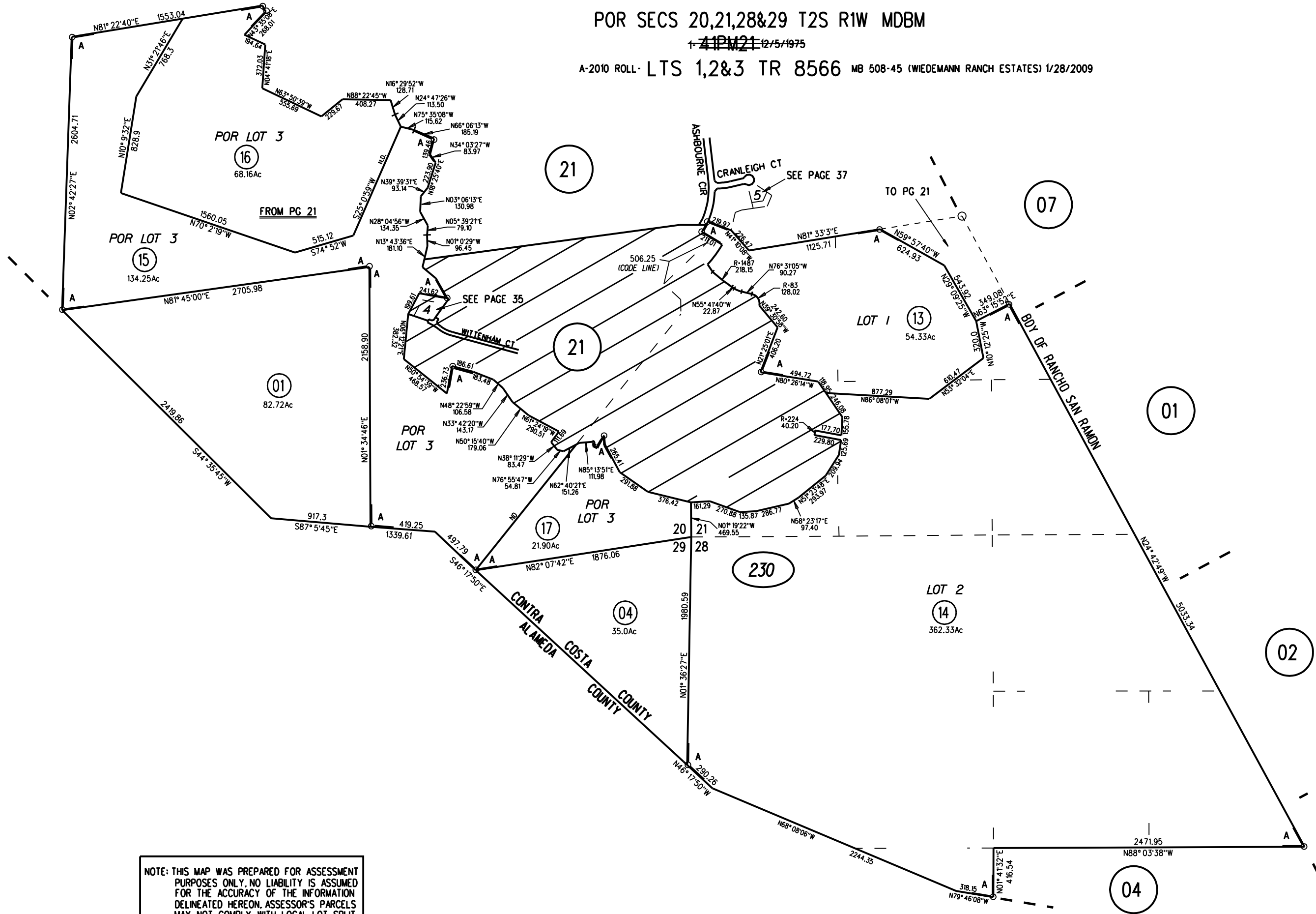
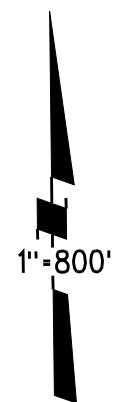
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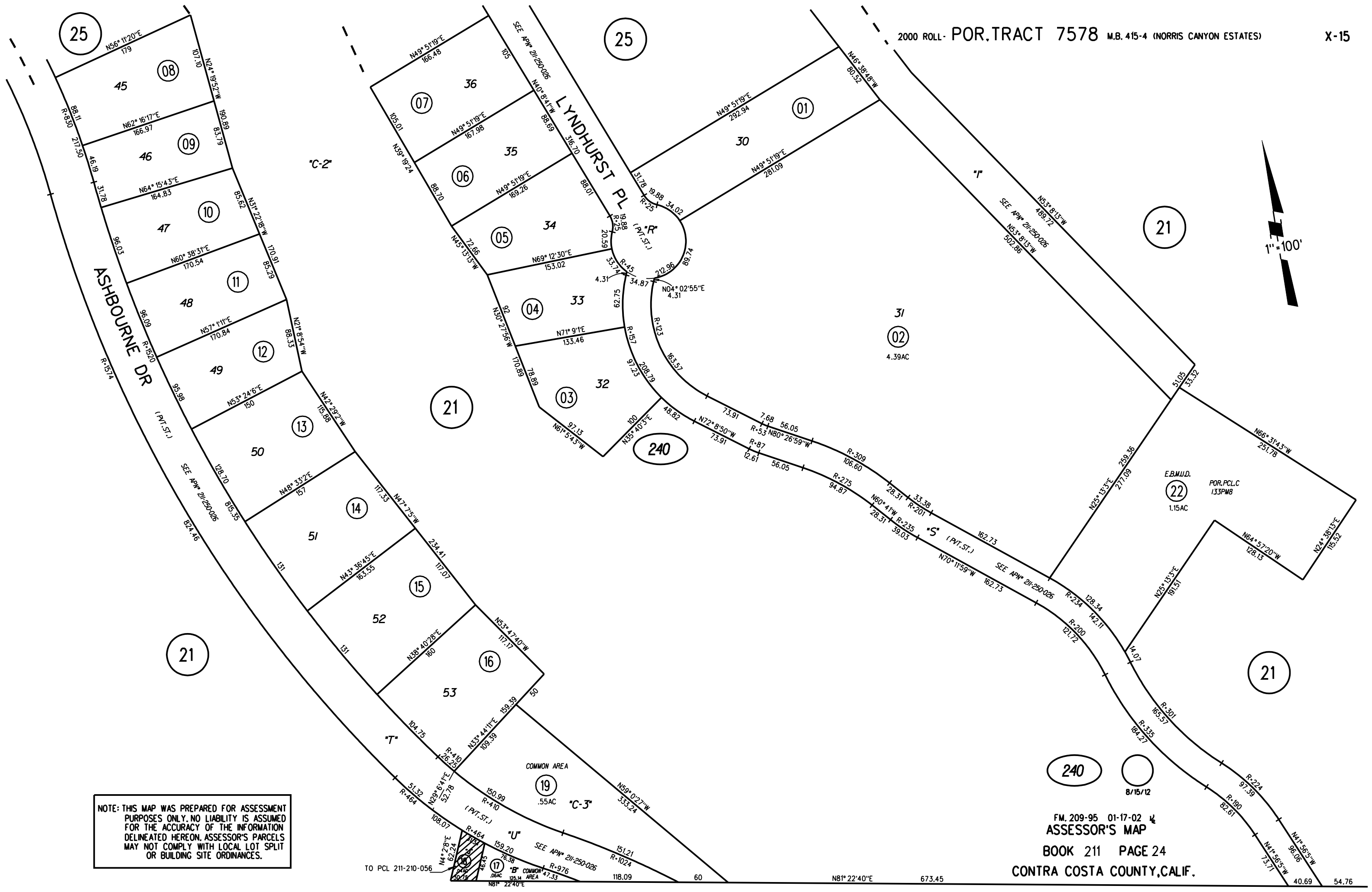
POR SECS 20,21,28&29 T2S R1W MDBM

41 PM 21 12/5/1975

A-2010 ROLL- LTS 1,2&3 TR 8566 MB 508-45 (WIEDEMANN RANCH ESTATES) 1/28/2009



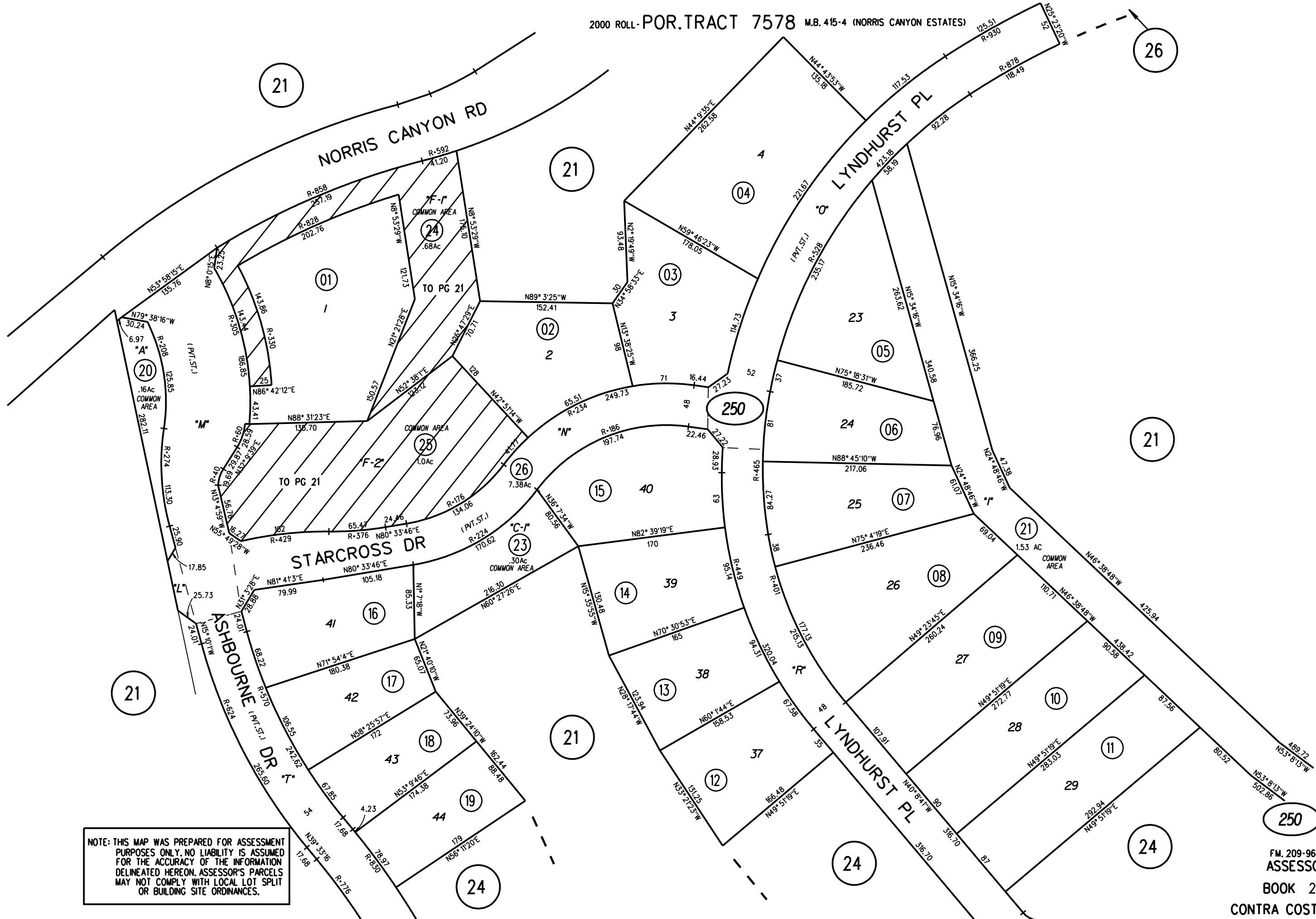
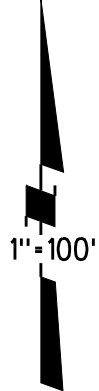
NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.



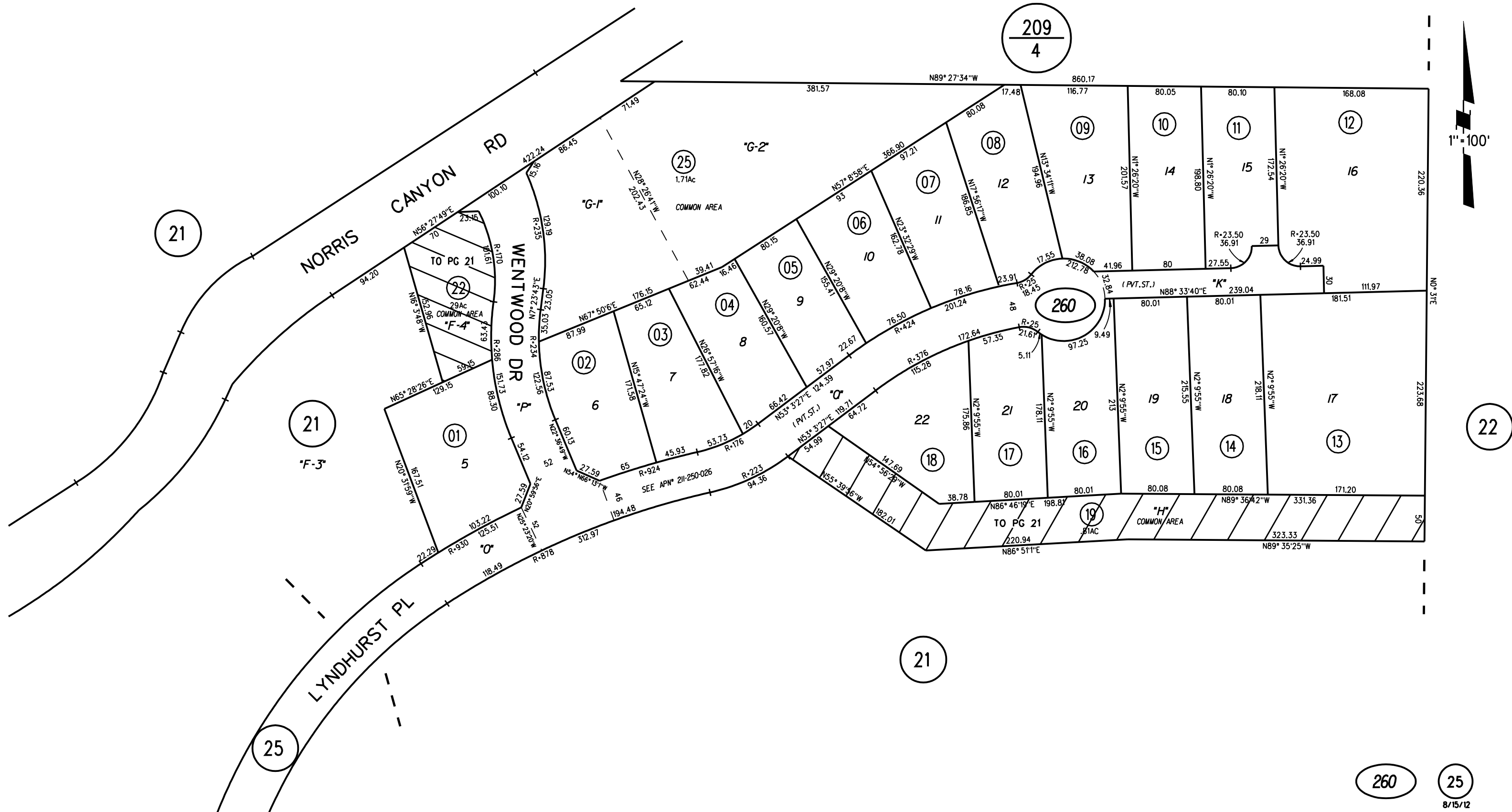
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FM. 209-95 01-17-02  
ASSESSOR'S MAP  
BOOK 211 PAGE 24  
CONTRA COSTA COUNTY, CALIF.



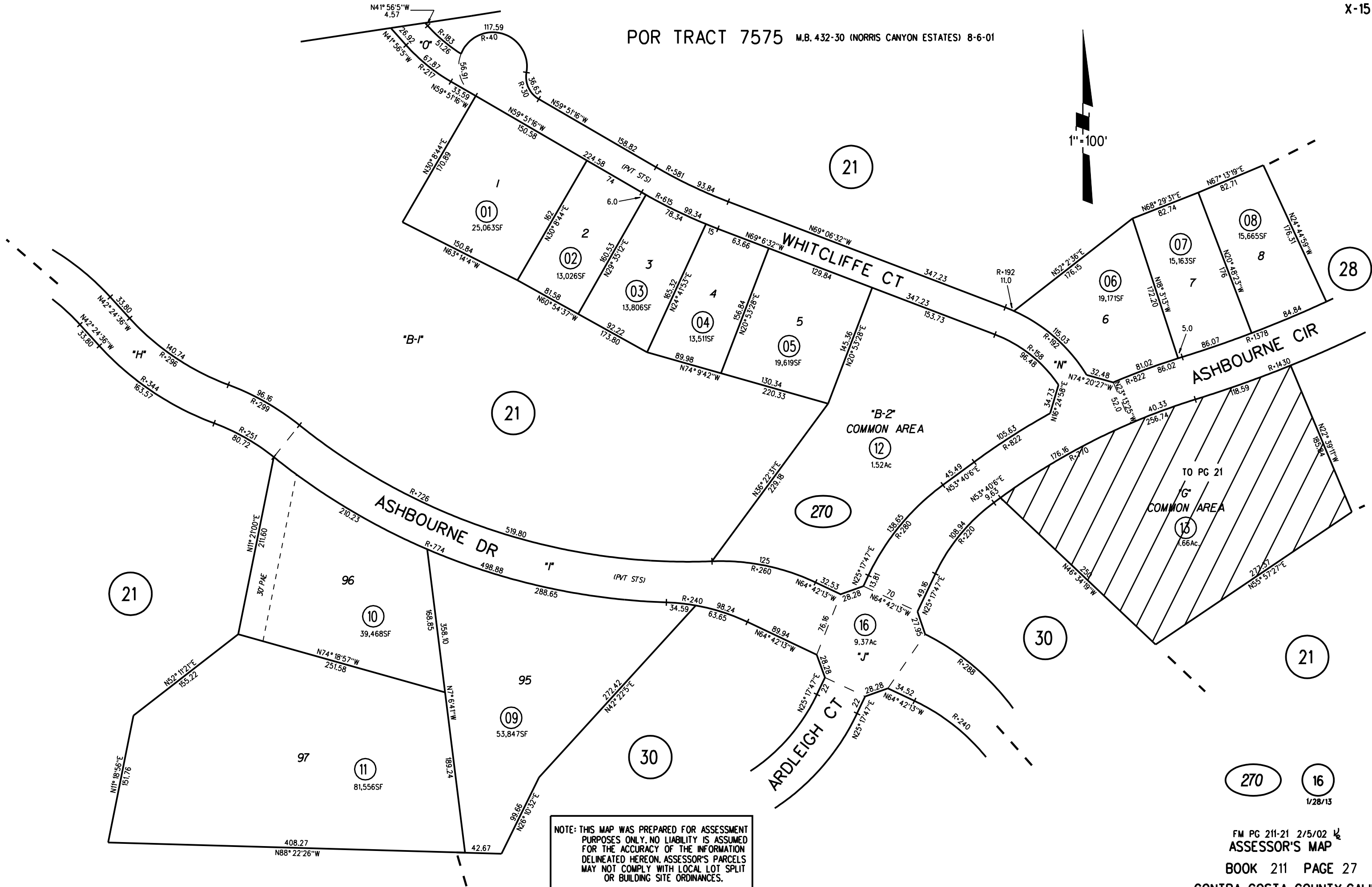


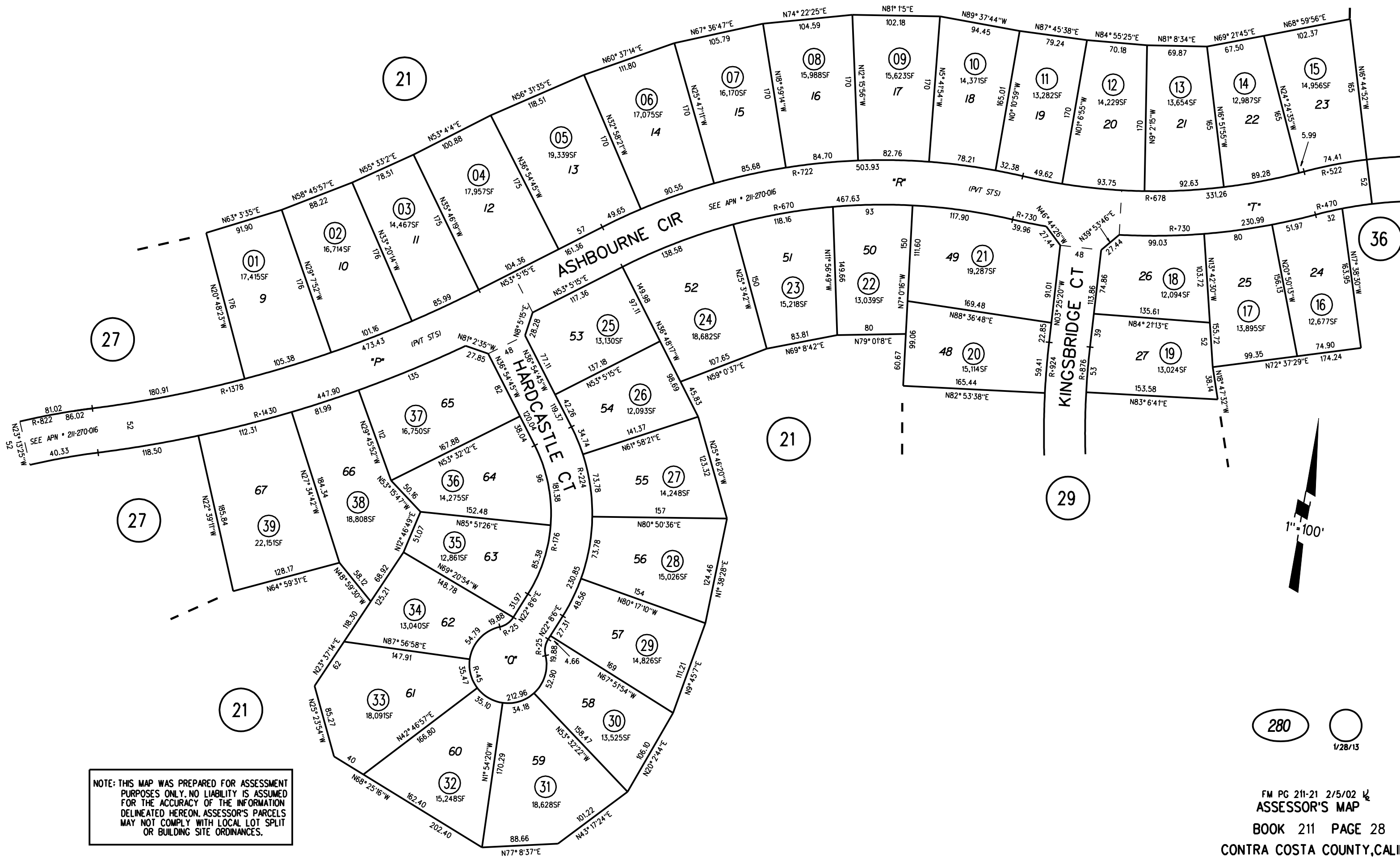
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POR TRACT 7575 M.B. 432-30 (NORRIS CANYON ESTATES) 8-6-01





ASHBOURNE CIR

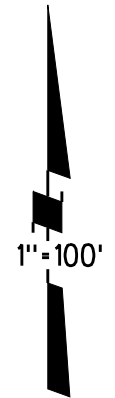
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POR TRACT 7575

M.B. 432-30 (NORRIS CANYON ESTATES) 8-6-01

X-15



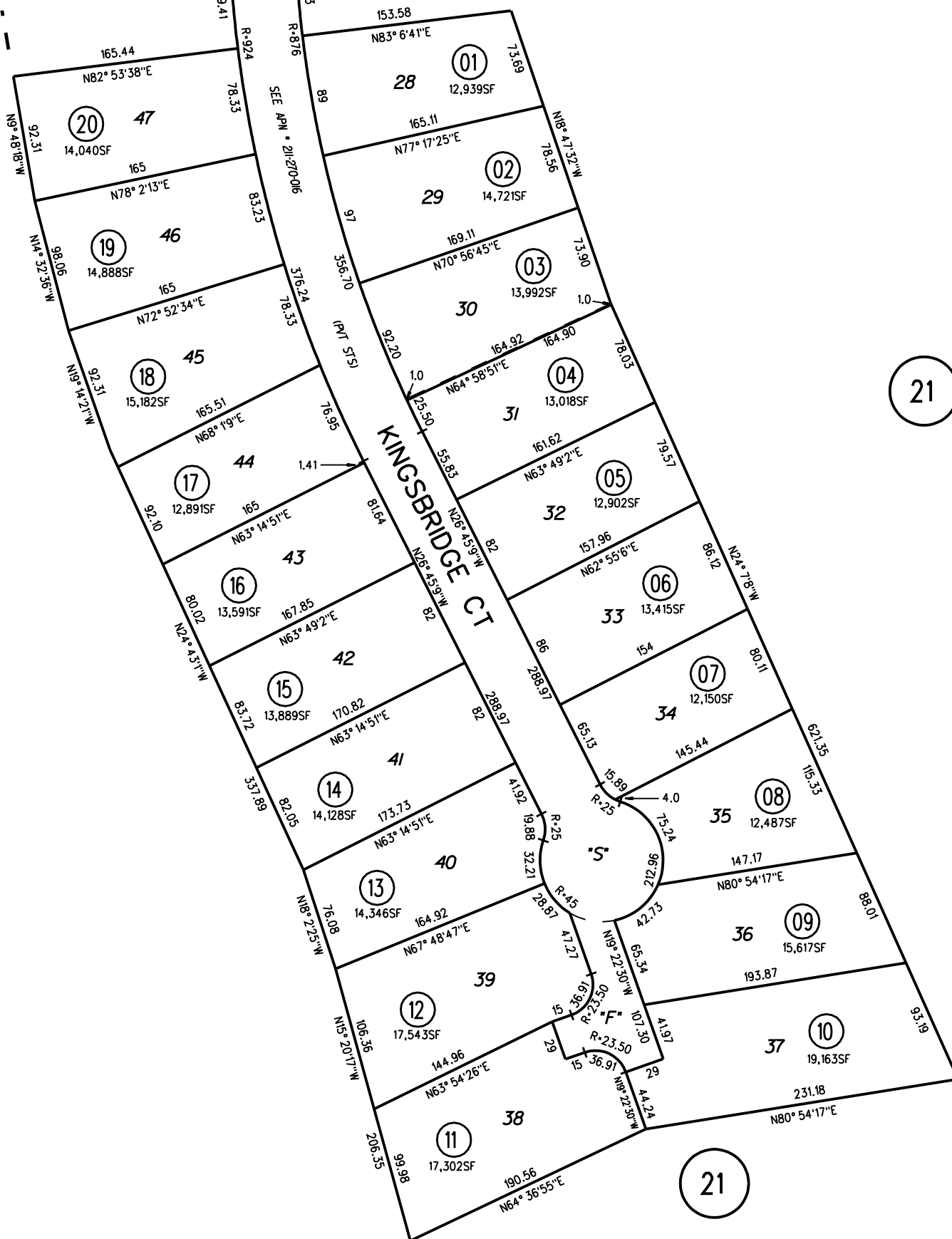
21

21

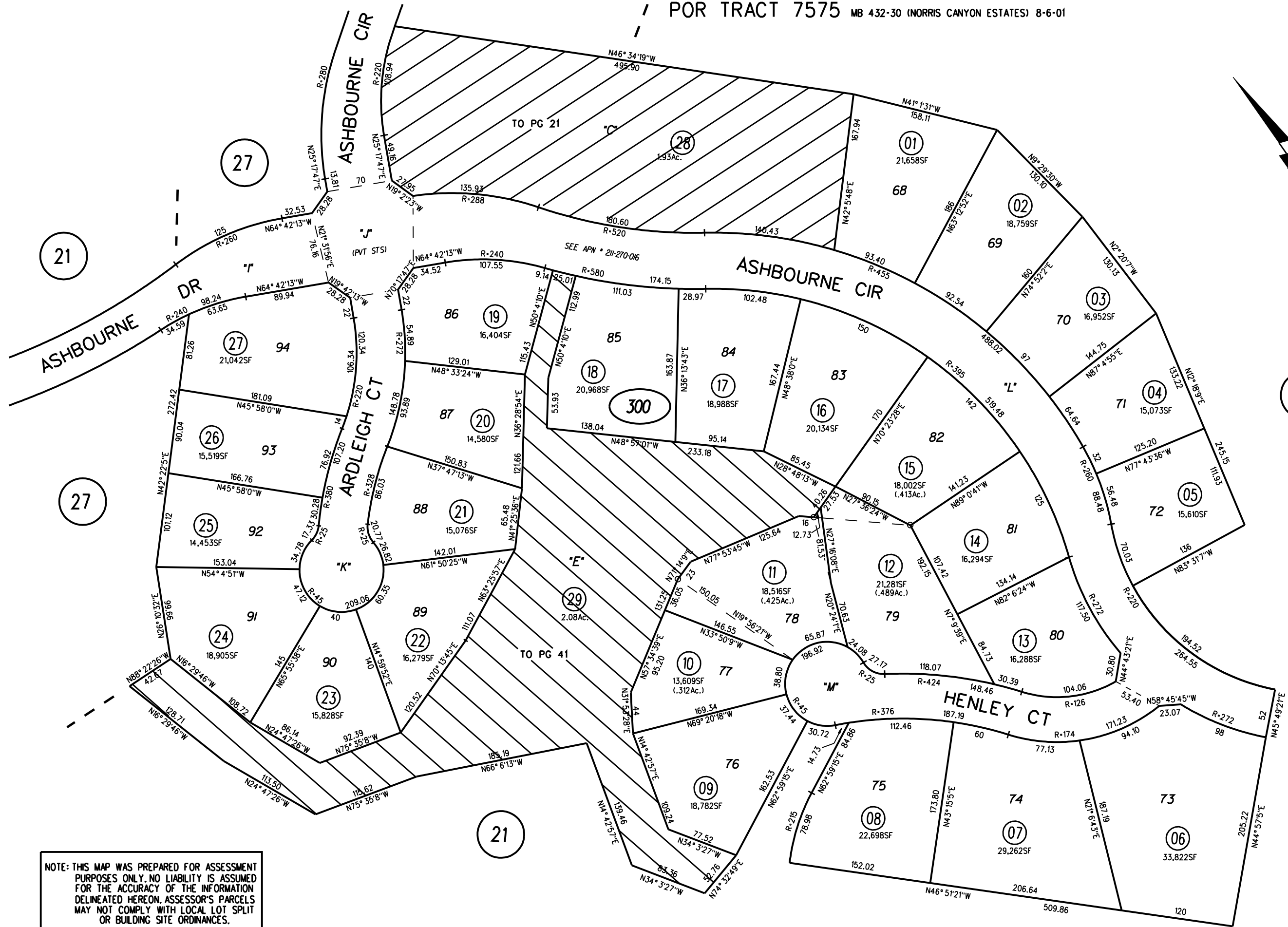
290

1/28/13

NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

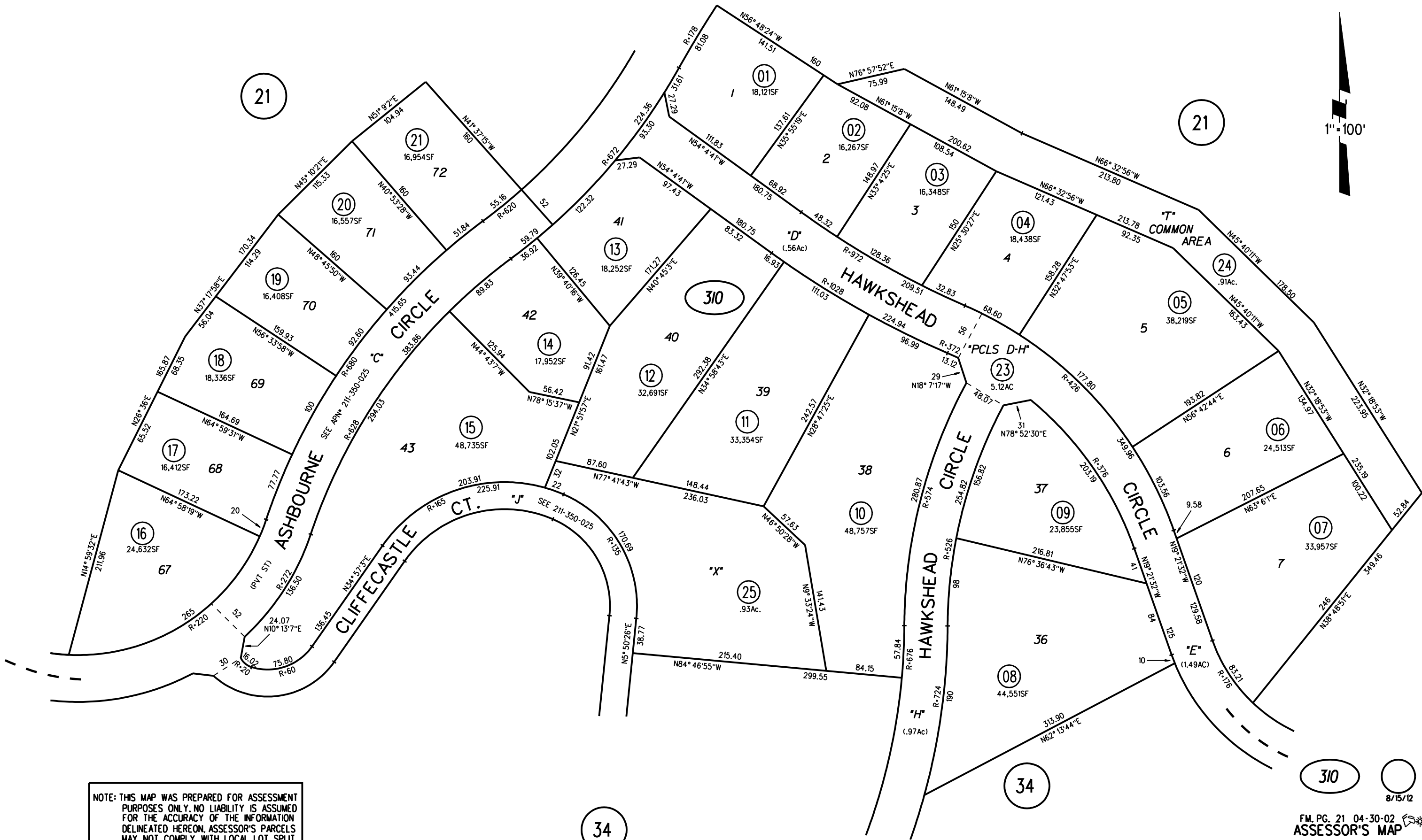


/ POR TRACT 7575 MB 432-30 (NORRIS CANYON ESTATES) 8-6-01

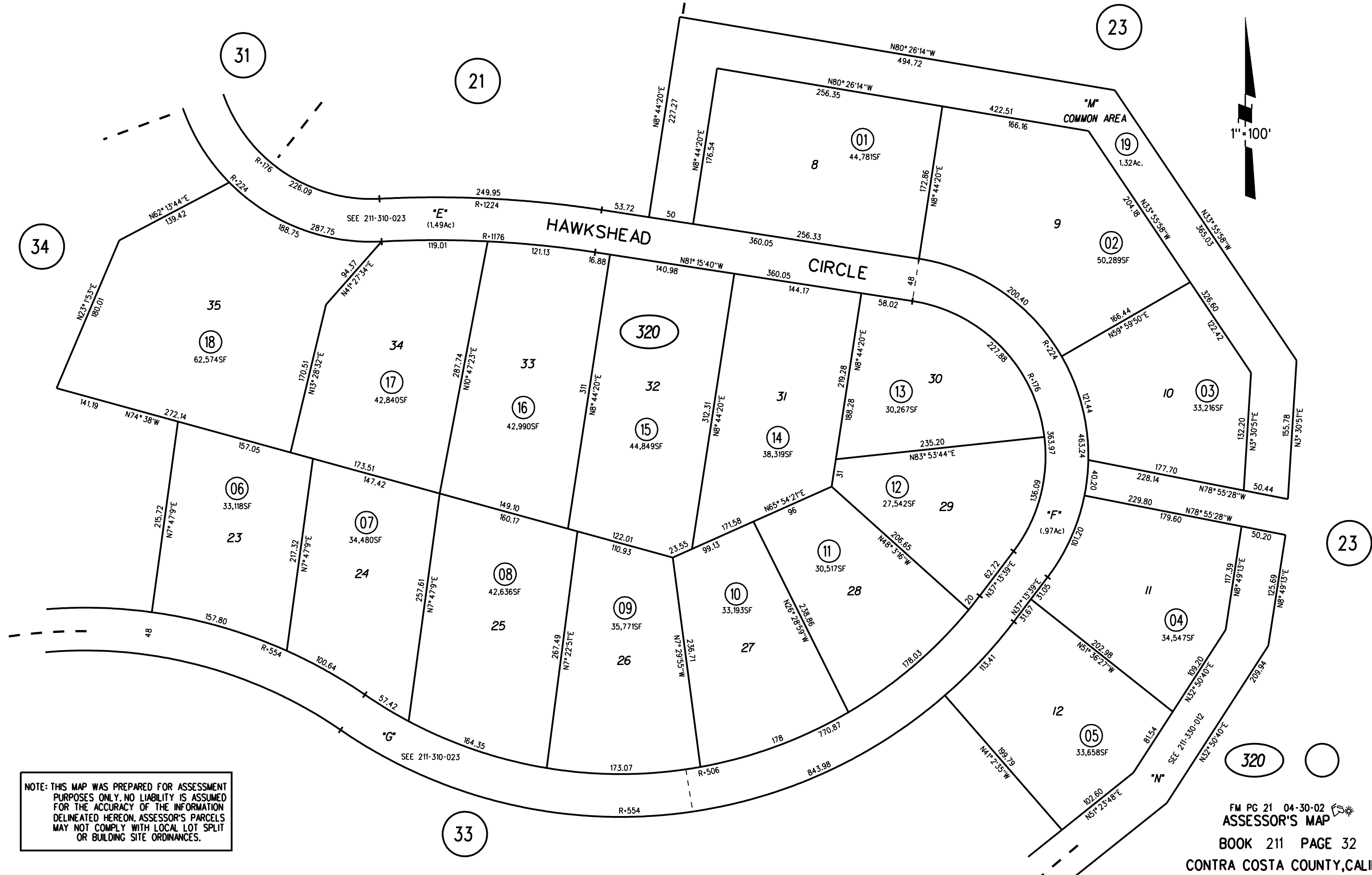


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FM PG 211-21 2/5/02  
ASSESSOR'S MAP

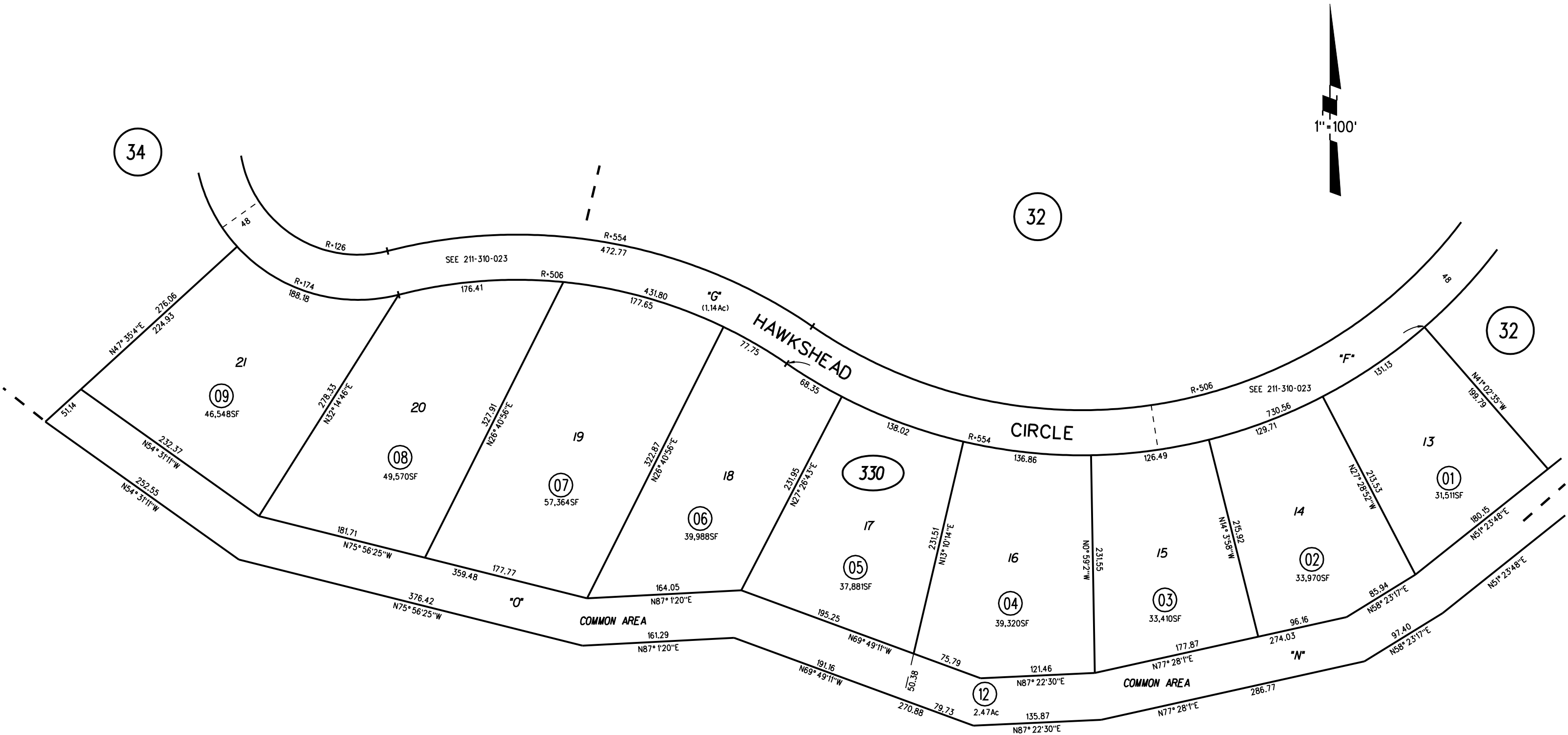


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

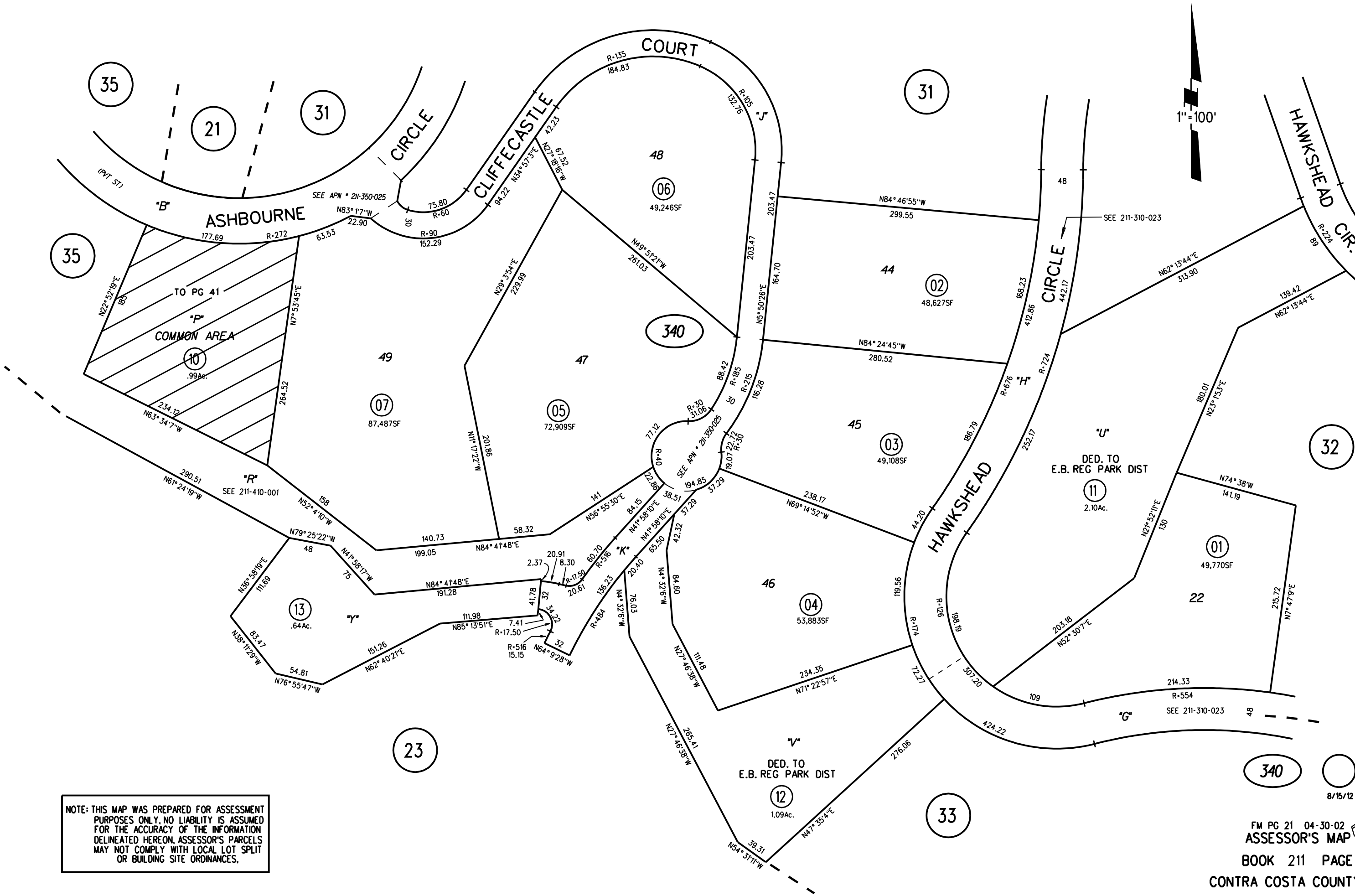


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

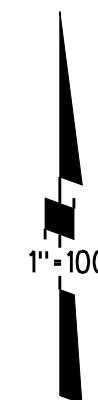




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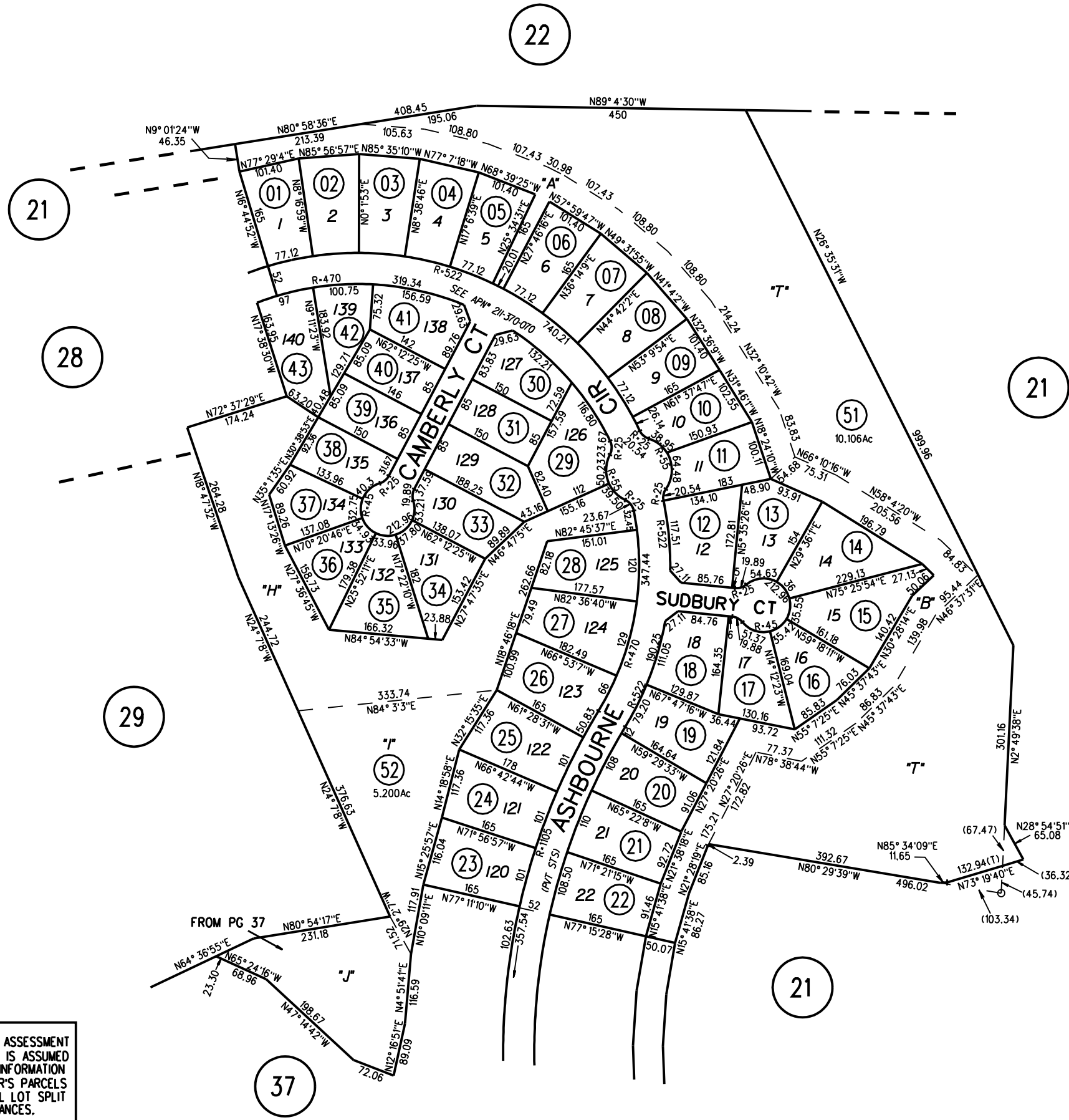


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

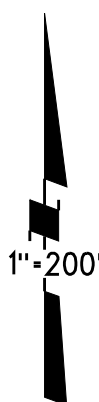
 $1'' = 100$ 

FM PG 21 4/30/02   
ASSESSOR'S MAP

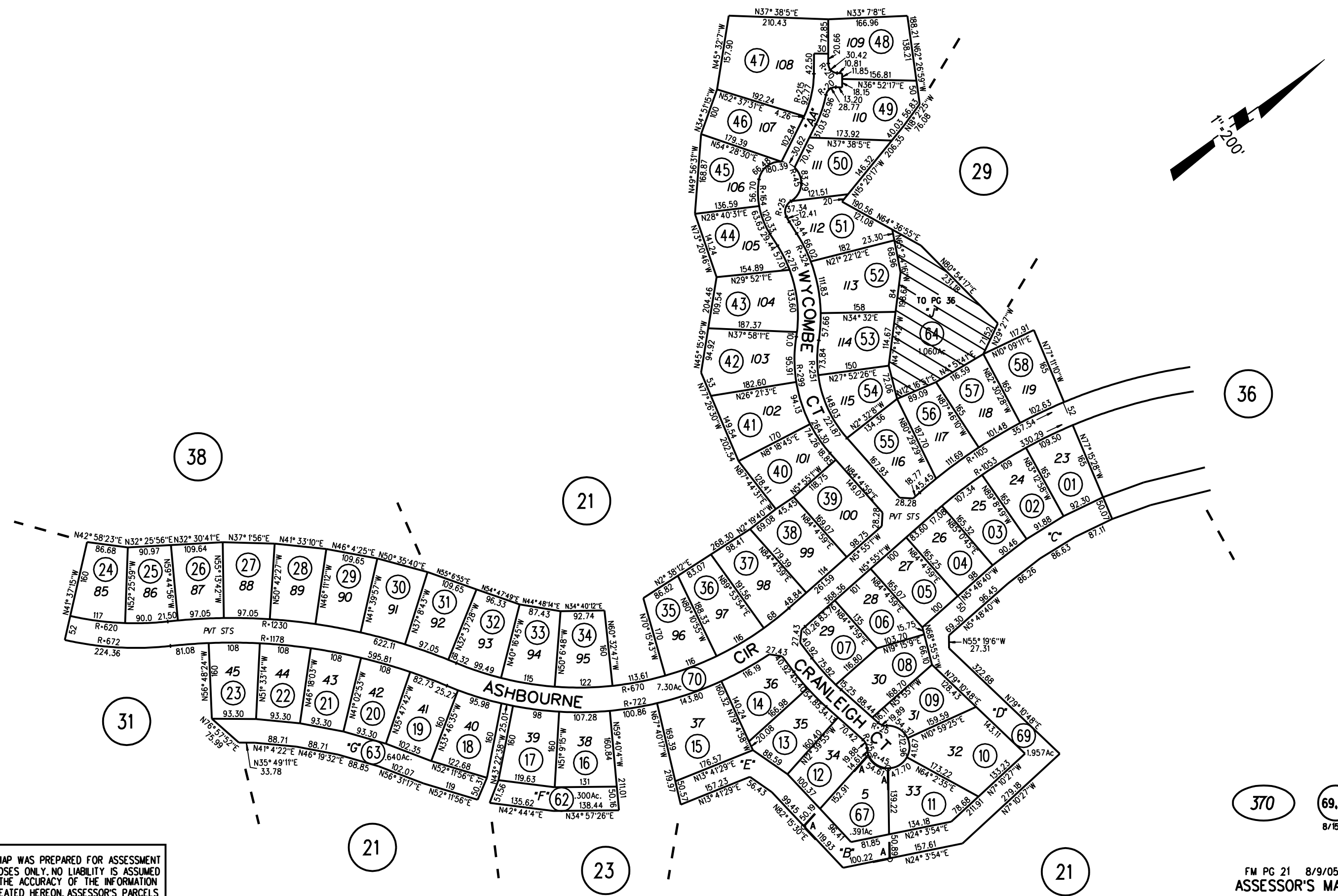
BOOK 211 PAGE 35  
CONTRA COSTA COUNTY,CALIF.



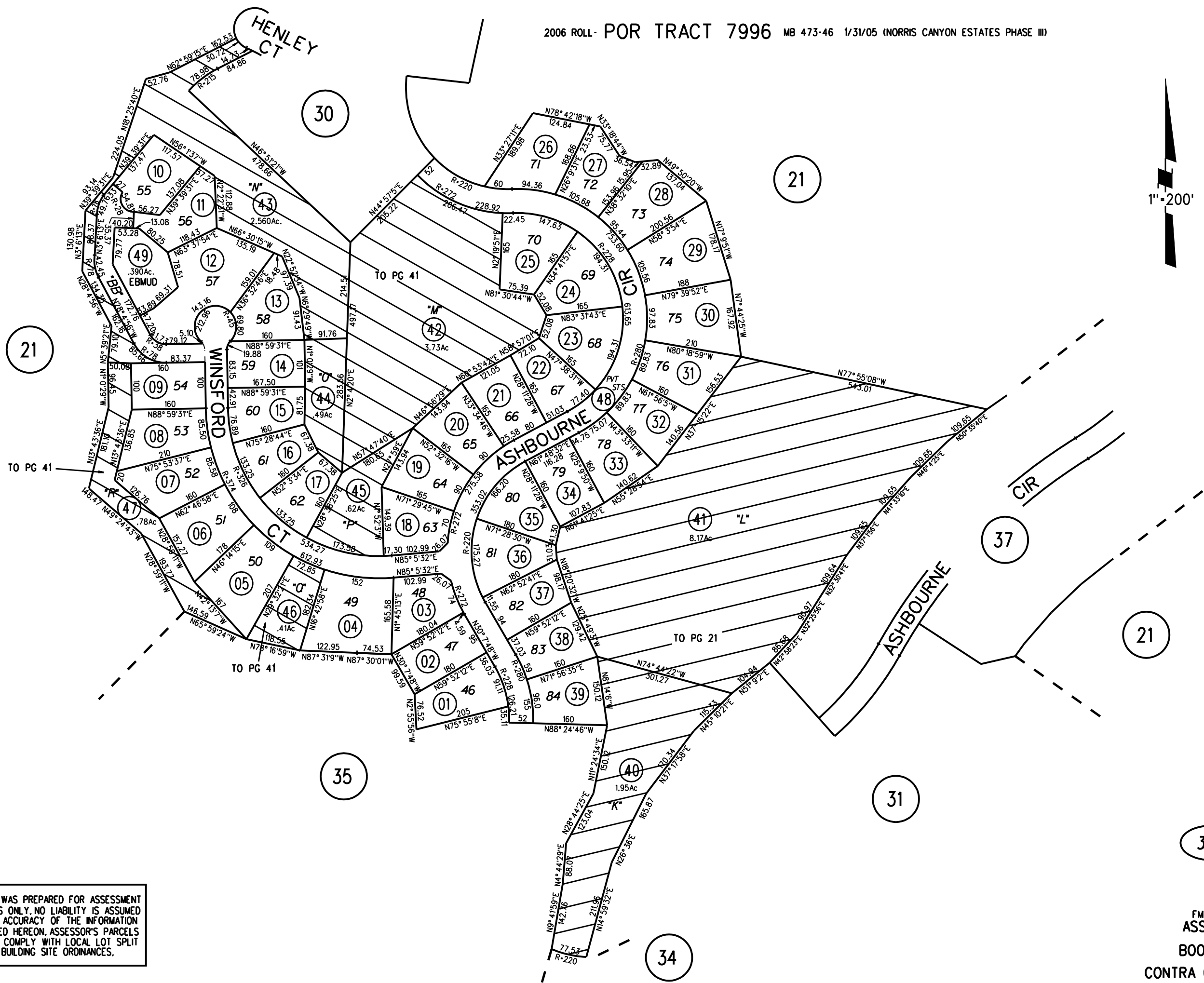
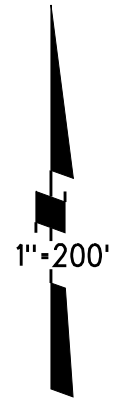
NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.



360 51.52  
8/15/12



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A - 2002 ROLL - POR TRACT 7575 M.B. 432-30 (NORRIS CANYON ESTATES)  
 B - 2003 ROLL - POR TRACT 7998 M.B. 438-38 (NORRIS CANYON ESTATES PHASE IV)  
 C - 2006 ROLL - POR TRACT 7996 M.B. 473-46 (NORRIS CANYON ESTATES PHASE III)

