



GOODWIN CONSULTING GROUP

**CITY OF MERCED
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
(IMPROVEMENT AREA NO. 1)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2019-20**

December 31, 2019

***Community Facilities District No. 2005-1
(Improvement Area No. 1)
CFD Tax Administration Report***

TABLE OF CONTENTS

<i>Section</i>	<i>Page</i>
Executive Summary	i
I. Introduction.....	1
II. Purpose of Report	3
III. Fiscal Year 2019-20 Special Tax Requirement	4
IV. Fiscal Year 2019-20 Special Tax Levy.....	5
V. Development Status	9
VI. Authorized CFD Facilities	10
VII. Improvement Area No. 1 Funds.....	11
VIII. Prepayments	14
IX. Delinquencies.....	15
X. Foreclosure Covenants.....	16
XI. Senate Bill 165 Reporting Requirements.....	17
XII. Assembly Bill 1666 Requirements	19
XIII. Arbitrage Rebate Calculations	20
Appendix A – Summary of Fiscal Year 2019-20 Special Tax Levy	
Appendix B – Improvement Area No. 1 Budget Worksheet for Fiscal Year 2019-20	
Appendix C – Fiscal Year 2019-20 Special Tax Levy for Individual Assessor’s Parcels	
Appendix D – Rate and Method of Apportionment of Special Tax	
Appendix E – Resolution No. 2010-67	
Appendix F – Boundary Map of Improvement Area No. 1 of CFD No. 2005-1	
Appendix G – Assessor’s Parcel Maps for Fiscal Year 2019-20	

EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding Improvement Area No. 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“Improvement Area No. 1” or “IA No. 1”):

Fiscal Year 2019-20 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
712	\$466,154.48

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 2019-20

Land Use Category	Tax Area	Units or Acres
Single Family Residential	A	35 Units
Single Family Residential	B	100 Units
Single Family Residential	C	136 Units
Other Property	A	0.00 Acres
Other Property	B	0.00 Acres
Other Property	C	0.00 Acres
Undeveloped Property	A	21.23 Acres
Undeveloped Property	B	18.30 Acres
Undeveloped Property	C	15.00 Acres

For more information regarding the status of development in Improvement Area No. 1, please see Section V of this report.

Delinquency Summary

Delinquent Amount for FY 2018-19 (as of May 31, 2019)	Number of Parcels Delinquent	Total Levy for FY 2018-19	Delinquency Rate
\$0.00	0	\$464,393.84	0.00%

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

Outstanding Bonds Summary

2017 Special Tax Refunding Bonds

Issuance Date	Original Principal	Amount Retired	Current Amount Outstanding
December 2017	\$6,330,000	\$615,000*	\$5,715,000*

* As of the date of this report.

For more information about the bond proceeds, please see Section XI of this report.

I. INTRODUCTION

City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West)

On November 21, 2005, the City Council of the City of Merced (the “Council”) adopted Resolution No. 2005-133 and established the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“CFD No. 2005-1” or the “CFD”). The CFD comprises two distinct areas: Improvement Area No. 1 and Improvement Area No. 2. Also on November 21, 2005, the Council adopted Resolution No. 2005-134 and authorized bonded indebtedness for the CFD not to exceed \$17,500,000. A portion of such bonded indebtedness in the amount of \$8,500,000 was allocated to Improvement Area No. 1 of the CFD (“Improvement Area No. 1” or “IA No. 1”); the remaining \$9,000,000 in authorized indebtedness was allocated to Improvement Area No. 2 (“Improvement Area No. 2” or “IA No. 2”). On June 19, 2006, the Council adopted Resolution No. 2006-68 authorizing the issuance of the 2006 Special Tax Bonds and on July 27, 2006, special tax bonds (the “2006 Bonds”) in the aggregate principal amount of \$7,410,000 were issued on behalf of Improvement Area No. 1. The 2006 Bonds were issued to finance certain public facilities both within and outside of Improvement Area No. 1. These facilities include, but are not limited to, the acquisition and construction of certain water, storm drainage, bridge and street improvements, and other capital improvements.

On November 20, 2017, the Council adopted Resolution No. 2017-58 authorizing the issuance of the 2017 Special Tax Refunding Bonds and on December 19, 2017, special tax bonds (the “2017 Bonds”) in the aggregate principal amount of \$6,330,000 were issued on behalf of Improvement Area No. 1. The 2017 Bonds were issued to fully defease and redeem the outstanding 2006 Bonds. The 2017 Bonds are secured by special taxes levied only on property within Improvement Area No. 1, and are not secured by special taxes levied on property within Improvement Area No. 2.

The CFD is located in the northern portion of the City of Merced (the “City”) and contains approximately 486 acres of land within Phase I and Phase II of the Bellevue Ranch West development area, which are part of the Bellevue Ranch Master Planned Community. Phase I is designated as Improvement Area No. 1 and is planned for 711 residential units and 8.4 acres of commercial property, as well as park and open space. Phase II is designated as Improvement Area No. 2 and is planned for 592 residential units, as well as commercial uses, schools, parks and open space, public uses, and a transit circle.

The Mello-Roos Community Facilities Act of 1982

The reduction in property tax revenue that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to fund public infrastructure. The funding available from traditional assessment districts was limited by certain requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature 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, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad

range of facilities, and special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

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

II. PURPOSE OF REPORT

This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2019-20 special tax levy for Improvement Area No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of Improvement Area No. 1, special taxes to be levied in fiscal year 2019-20, and public facilities authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments, foreclosures, and arbitrage rebate) for Improvement Area No. 1.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of Improvement Area No. 1 for fiscal year 2019-20.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in Improvement Area No. 1. The maximum and actual special tax rates for fiscal year 2019-20 are identified in this section.
- **Section V** provides an update of the development activity occurring within Improvement Area No. 1.
- **Section VI** provides information regarding facilities authorized to be funded by the CFD.
- **Section VII** provides information regarding funds and accounts established for the 2017 Bonds, including the current balances in such funds and accounts.
- **Section VIII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section IX** provides information regarding special tax delinquencies.
- **Section X** provides information regarding bond foreclosure covenants and foreclosure proceedings, if any.
- **Section XI** provides a summary of Improvement Area No. 1’s reporting requirements as set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.
- **Section XII** provides information on requirements set forth in Assembly Bill 1666.
- **Section XIII** provides information regarding arbitrage rebate calculations.

III. FISCAL YEAR 2019-20 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2005-1, the Special Tax Requirement means, in the following priority, the amount necessary in any fiscal year to (i) pay all administrative expenses except those associated with City staff time, (ii) pay principal and interest on bonds which is due in the calendar year that begins in such fiscal year, (iii) create and/or replenish reserve funds for the bonds, (iv) cure any delinquencies in the payment of principal or interest on bonds which have occurred in the prior fiscal year or, based on existing delinquencies in the payment of special taxes, are expected to occur in the fiscal year in which the tax will be collected, (v) pay administrative expenses associated with City staff time, and (vi) pay the costs of facilities, as applicable, except that any such amount shall not result in a special tax being levied on Undeveloped Property pursuant to Section D of the RMA. For fiscal year 2019-20, the Special Tax Requirement is \$466,155, as shown in the table below. A detailed breakdown of the fiscal year 2019-20 Special Tax Requirement is included in Appendix B.

Special Tax Requirement for Fiscal Year 2019-20

Administrative Expenses (Excluding City Staff Expenses)*	\$11,802.00
Debt Service Payments**	
Interest Payment Due March 1, 2020	\$90,471.88
Interest Payment Due September 1, 2020	\$90,471.88
Principal Payment Due September 1, 2020	<u>\$270,000.00</u>
Total Debt Service Due in 2020	\$450,943.76
Amount Needed to Replenish Reserve Fund	\$0.00
Amount Needed to Cure Delinquencies	\$0.00
City Staff Administrative Expenses	\$3,409.00
Costs of Facilities	\$0.00
Amounts Used to Reduce the Special Tax Requirement	
Capitalized Interest Available	\$0.00
Surplus Revenues	\$0.00
Fiscal Year 2019-20 Special Tax Requirement	\$466,154.76

* Includes fiscal agent, CFD administrator, and county fees.

IV. FISCAL YEAR 2019-20 SPECIAL TAX LEVY

Special Tax Categories

Special taxes within Improvement Area No. 1 are levied pursuant to the methodology set forth in the RMA. The RMA divides taxable property into the following categories: Developed Property, Undeveloped Property, Excess Multifamily Residential Property, and Excess Public Property. *[Capitalized terms are defined in the Rate and Method of Apportionment of Special Tax in Appendix D of this Report.]*

- Developed Property is distinguished from the other categories by the issuance of a building permit. Specifically, all property in Improvement Area No. 1 for which a building permit was issued prior to May 1, 2019, will be classified as Developed Property for fiscal year 2019-20.
- Undeveloped Property is all Taxable Property that is not Developed Property.
- Excess Multifamily Property is Multifamily Residential Property whose acreage exceeds the total acreage that is exempt from the special tax pursuant to Section F of the RMA.
- Excess Public Property is Public Property whose acreage is not exempt from the special tax pursuant to Section F of the RMA.

On August 17, 2010, the Council adopted Resolution No. 2010-67 to clarify ambiguities within the RMA. Specifically, the definition of Assessor's Parcel (or Parcel) now means "a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number that is a Buildable Lot." As a result, certain parcels that were previously levied a special tax but were not planned for development are now exempt from the special tax levy. In addition, this clarification is retroactive so that any delinquent special taxes associated with these newly exempt parcels are heretofore cancelled. Although the RMA included in Appendix D of this Report does not reflect this change, the changes made pursuant to Resolution No. 2010-67, which is included in Appendix E of this Report, shall be applied in all future fiscal years.

Developed Property Assigned Special Tax Rates

The assigned annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.1 of the RMA. These tax rates shall be used to allocate the assigned special tax to parcels of Developed Property as explained in the RMA. The following table identifies the assigned annual special tax that can be levied on Developed Property.

**Developed Property
Assigned Special Tax Rates for Fiscal Year 2019-20**

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$651.00 per Unit
Single Family Residential	B	\$771.00 per Unit
Single Family Residential	C	\$891.00 per Unit
Other Property	N/A	\$5,220.00 per Acre

Developed Property Backup Special Tax

The backup annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.2 of the RMA. These tax rates shall be used to allocate the maximum special tax to parcels of Developed Property as explained in the RMA. The following table identifies the backup annual special tax that can be levied on Developed Property.

**Developed Property
Backup Special Tax Rates for Fiscal Year 2019-20**

Land Use Category	Tax Zone	Special Tax
Single Family Residential and Other Property	A	\$648.00 per Unit \$9,362.00 per Acre
Single Family Residential and Other Property	B	\$907.00 per Unit \$7,258.00 per Acre
Single Family Residential and Other Property	C	\$1,048.00 per Unit \$6,911.00 per Acre

Developed Property Maximum Special Tax

The maximum special tax for each parcel of Developed Property in Improvement Area No. 1 shall be the greater of the assigned special tax or the backup special tax identified above. The application of the assigned special tax and the backup special tax for Developed Property is outlined in Section D of the RMA and in the Apportionment of Special Taxes section below.

Undeveloped Property Maximum Special Tax

The maximum annual special tax rates applicable to Undeveloped Property in Improvement Area No. 1 are set forth in Section C.3 of the RMA. These tax rates shall be used to allocate the

maximum special tax to parcels of Undeveloped Property as explained in the RMA. The following table identifies the maximum annual special tax that can be levied on Undeveloped Property.

**Undeveloped Property
Maximum Special Tax Rates for Fiscal Year 2019-20**

Tax Zone	Special Tax
A	\$9,362.00 per Acre
B	\$7,258.00 per Acre
C	\$6,911.00 per Acre

Exceptions to Maximum Annual Special Tax

Notwithstanding the maximum annual special tax rates set forth above, parcels that have prepaid their special taxes are no longer subject to the annual special tax. More detailed information regarding prepayment of the special tax obligation is outlined in Section VIII of this Report. Furthermore, no special tax shall be levied in Improvement Area No. 1 on (i) the first 22.49 acres of Public Property and Multifamily Residential Property combined within Tax Zone A, (ii) the first 70.27 acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and (iii) the first 29.03 acres of Public Property and Multifamily Residential Property combined within Tax Zone C.

Apportionment of Special Taxes

The amount of special tax that is apportioned to each parcel is determined through the application of Section D of the RMA. Section D apportions the Special Tax Requirement in five steps that prioritize the order in which properties are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property up to 100% of the assigned special tax rate for each such parcel prior to applying any capitalized interest that is available in the Improvement Area No. 1 accounts.

If the special tax levied pursuant to the first step is less than the Special Tax Requirement, and after applying any remaining capitalized interest, the special tax shall be levied against all parcels of Undeveloped Property up to 100% of the applicable maximum special tax.

If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the special tax levied on each parcel of Developed Property whose maximum special tax is derived by application of the backup special tax shall be increased in equal percentages from the assigned special tax to the maximum special tax for each parcel.

If additional revenue is needed after applying the first three steps, the special tax shall be levied proportionately on each parcel of Excess Multifamily Residential Property, up to 100% of the maximum special tax for Undeveloped Property.

Finally, if additional revenue is needed after applying the first four steps, the special tax shall be levied proportionately on each parcel of Excess Public Property up to 100% of the maximum special tax for Undeveloped Property.

In order to meet the Special Tax Requirement for fiscal year 2019-20, it is necessary to levy the maximum assigned special tax on all Developed Property. Taxing Developed Property at 100% of the assigned special tax will generate \$221,061 in tax revenue, assuming no special tax delinquencies, which is \$245,094 less than the Special Tax Requirement of \$466,155. Therefore, it is necessary to levy a tax proportionately on all Undeveloped Property equal to approximately 56.31% of the maximum special tax rate for Undeveloped Property to generate the remaining \$245,094 that is required. A summary of the taxes levied for fiscal year 2019-20 for all tax categories is shown in Appendix A of this report, and the Improvement Area No. 1 tax roll, which identifies the special tax levied against each taxable parcel in Improvement Area No. 1 for fiscal year 2019-20, is provided in Appendix C.

Fiscal Year 2019-20 Actual Special Tax Rates

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$651.00 per Unit
Single Family Residential	B	\$771.00 per Unit
Single Family Residential	C	\$891.00 per Unit
Other Property	N/A	\$5,220.00 per Acre
Undeveloped Property	A	\$5,271.97 per Acre
Undeveloped Property	B	\$4,087.16 per Acre
Undeveloped Property	C	\$3,891.76 per Acre

V. DEVELOPMENT STATUS

Improvement Area No. 1 contains approximately 124.6 net acres of land within Phase I of the Bellevue Ranch West development area. Development within the Improvement Area No. 1 is planned for approximately 711 new residential units in four residential subdivisions and 8.4 acres of commercial development.

Background research was conducted to determine the amount and type of development activity that has occurred in Improvement Area No. 1. A review of the City of Merced's records indicated that as of May 1, 2019, a total of 271 permits for construction of single family homes had been issued. In addition, there were approximately 54.53 acres of Undeveloped Property. The status of development in Improvement Area No. 1 is summarized by in the table below.

**Development Status for
Fiscal Year 2019-20 Tax Levy**

Land Use Category	Tax Zone	Units/Acres
Single Family Residential	A	35 Units
Single Family Residential	B	100 Units
Single Family Residential	C	136 Units
Other Property	N/A	0.00 Acres
Undeveloped Property	A	21.23 Acres
Undeveloped Property	B	18.30 Acres
Undeveloped Property	C	15.00 Acres

VI. AUTHORIZED CFD FACILITIES

The Resolution of Formation adopted by the City on November 21, 2005, authorizes the financing of any public facilities or part thereof, such as sewer, water, street, and bridge improvements that are to be owned, operated, and maintained by the City, including but not limited to the costs associated with (i) planning, design, engineering, and other preconstruction costs, (ii) grading, (iii) installation and construction and final asphalt cap, final lift, etc., and (iv) all appurtenant facilities relating thereto, including, but not limited to:

- 1) Street improvements for “G” Street, “R” Street, “M” Street, Cardella Road, Bellevue Road, Freemark Avenue, and Caymus Avenue.
- 2) Water improvements for “R” Street, “M” Street, Cardella Road, and Bellevue Road.
- 3) Sewer improvements including a sewer force main, pump station, and “G” Street outfall.
- 4) Drainage improvements including the Village 10 drainage pump station and a drainage pump line.
- 5) Traffic signal improvements at “M” Street/Lehigh Drive, “M” Street/Ironstone Drive, Cardella Road/Freemark Avenue, Cardella Road/Bancroft Drive, and “R” Street/Franciscan Drive.
- 6) Bridge improvements at Franciscan Drive/Fahrens Creek Bridge.
- 7) Public facilities included in the City’s development impact fee, connection, or capacity fee programs.

VII. IMPROVEMENT AREA NO. 1 FUNDS

Various funds and accounts were established on behalf of Improvement Area No. 1 pursuant to the Fiscal Agent Agreement between the City and MUFG Union Bank, N.A. (the “Fiscal Agent”) for the 2017 Bonds. Following is a brief description of the purpose of each fund.

The **Special Tax Fund** is held by the Fiscal Agent to receive all special tax revenue from the City. Moneys shall be disbursed from the Special Tax Fund to the following funds in the order of priority given: (i) to the Administrative Expense Fund; (ii) to the Reserve Fund; (iii) to the Interest Account; (iv) to the Principal Account; and (v) to the Surplus Account.

The **Surplus Account** is held by the Fiscal Agent and is a subaccount of the Special Tax Fund. As soon as practicable after September 2 of each year, the Fiscal Agent shall transfer any moneys remaining on deposit in the Special Tax Fund (other than moneys needed for administrative expenses or to replenish the Reserve Fund) to the Surplus Account. Moneys in the Surplus Account shall be transferred to the Interest Account no later than five business days prior to each March 1.

The **Administrative Expense Fund** is held by the Fiscal Agent and is used to pay or reimburse the City for administrative expenses. Annually, at least five days prior to the last day of each bond year, the Fiscal Agent shall transfer any remaining moneys in the Administrative Expense Fund that have not been allocated by an Officer’s Certificate to the Surplus Account. In addition, amounts deposited to the Administrative Expense Fund from the Special Tax Fund shall not exceed \$20,000 for any fiscal year.

The **Costs of Issuance Fund** is held by the Fiscal Agent and is used to pay or to reimburse the City, or payees designated by the City, for the payment of the costs of issuance of the bonds.

The **Bond Fund** is held by the Fiscal Agent and is used to pay the principal of, and interest and any premium on, bonds. The Interest Account and Principal Account are separate subaccounts within the Bond Fund.

The **Interest Account** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment of interest becoming due and payable on the outstanding bonds on such interest payment date. No deposit need be made into the Interest Account if the amount contained therein is at least equal to the interest to become due and payable on such interest payment date.

The **Principal Account** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment of principal becoming due and payable on the outstanding bonds, as well as the redemption price of bonds required to be redeemed pursuant to the Fiscal Agent Agreement.

The **Redemption Fund** is held by the Fiscal Agent and used to hold all moneys representing prepaid special taxes that are deposited by the City. Additionally, the Redemption Fund shall hold all moneys deposited for the optional redemption of bonds. All amounts contained in the Redemption Fund shall be used by the Fiscal Agent for the sole purpose of redeeming bonds on the next date for which notice of redemption can timely be given.

The **Reserve Fund** is held by the Fiscal Agent and used as a reserve for the payment of principal and interest on the bonds. Whenever the amount in the Reserve Fund is less than the Reserve Requirement (i.e., \$450,944 as of September 2, 2019), the Fiscal Agent shall transfer available moneys in the Special Tax Fund to the Reserve Fund to restore the balance in the Reserve Fund to the Reserve Requirement. Annually, at least five days prior to the last day of each bond year, the Fiscal Agent will withdraw moneys in the Reserve Fund in excess of the Reserve Requirement, and deposit such amounts in the Surplus Account.

Money held in any of the aforementioned funds and accounts will be invested by the Fiscal Agent at the direction of the City 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, 2019, the various funds had the following balances:

Community Facilities District No. 2005-1 Improvement Area No. 1 Account Balances*

Fund/Account Name	Account Number	Account Balance
Agency Account	6712156500	\$0.00
Bond Fund	6712156501	\$0.00
Interest Account	6712156502	\$26.32
Principal Account	6712156503	\$0.00
Redemption Account	6712156504	\$0.00
Reserve Fund	6712156505	\$458,969.27
Administrative Expense Fund	6712156506	\$0.00
Special Tax Fund	6712156507	\$390,320.28
Surplus Account	6712156508	\$52.69

* All funds and accounts that have been closed are omitted from the above table.

VIII. PREPAYMENTS

As of June 30, 2019, no property owners in Improvement Area No. 1 have fully prepaid their special tax obligation. Therefore, all parcels of taxable property remain subject to the Improvement Area No. 1 special tax levy.

IX. DELINQUENCIES

As of May 31, 2019, the Merced County Tax Collector's Office reports the following delinquency amounts for Improvement Area No. 1:

**Community Facilities District No. 2005-1
Improvement Area No. 1
Delinquencies as of May 31, 2019**

Fiscal Year	Parcels Delinquent	Delinquent Amount	CFD Tax Levied	Percent Delinquent
2018-19	0	\$0.00	\$464,393.84	0.00%

X. FORECLOSURE COVENANTS

Improvement Area No. 1 is currently included in the County's Teeter Plan, although the County may discontinue the Teeter Plan in future years. Pursuant to Section 53356.1 of the Act, if any delinquency occurs in the payment of the special tax, the City may order the institution of a Superior Court action to foreclose the lien therefore within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale.

While judicial foreclosure is not mandatory, the City agreed in the Fiscal Agent Agreement that the City will review the public records of the County of Merced relating to the collection of the special tax each year to determine the amount of the special tax collected in the prior fiscal year. The City covenants with and for the benefit of the owners of the 2017 Bonds that (i) it will order, and cause to be commenced, judicial foreclosure proceedings against properties with delinquent special taxes in excess of \$5,000 by the October 1 following the close of the fiscal year in which such special taxes were due, and (ii) it will commence judicial foreclosure proceedings against all properties with delinquent special taxes by the October 1 following the close of each fiscal year in which it received special taxes in an amount which is less than ninety-five percent (95%) of the total special taxes levied and the amount in the Reserve Fund for the Bonds is less than the Reserve Requirement, and diligently pursue completion of such foreclosure proceedings.

As of the date of this Report, the City has not initiated foreclosure proceedings on any parcel in the CFD. Since there were no outstanding delinquencies, the City did not send any reminder letters to property owners in the CFD.

XI. SENATE BILL 165 REPORTING REQUIREMENTS

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City Council setting forth the following information.

Section 50075.3

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

Fiscal Year 2018-19 Revenues*

Interest	\$15,768
Assessments	\$464,394
Total Revenues Collected	\$480,162

Fiscal Year 2018-19 Expenditures*

Bond Interest	\$192,294
Bond Principal	\$355,000
Fiscal Agent Fees	\$3,240
Professional Services	\$7,401
Support Services	\$45
Administrative Services	\$1,170
Direct Service Charges	\$2,030
Total Expenditures	\$561,180

Beginning Fund Balance**	\$1,004,247
Ending Fund Balance**	\$923,229

Net Change in Fund Balance	(\$81,018)
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*Note: This is unaudited financial information.

**Note: Includes Reserve Requirement.

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

All authorized items have been funded by the annual special tax proceeds.

Section 53411

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

The 2006 Bonds were issued by the City on July 27, 2006, in the aggregate principal amount of \$7,410,000. An Original Issue Discount of \$52,060 and an Underwriter's Discount of \$76,101 left a total of \$7,281,839 in bond proceeds. Of these proceeds, \$6,445,314 was deposited into the Improvement Fund to pay the project's costs. An additional \$338,000 was placed in the Costs of Issuance Fund, and \$498,525 was placed in the Reserve Fund. Funds in these accounts, except for the Reserve Fund, have been fully expended.

The 2017 Bonds were issued by the City on December 19, 2017, in the aggregate principal amount of \$6,330,000. The bonds were sold with an Original Issue Discount of \$84,760. The remaining proceeds were combined with funds related to the 2006 Bonds in the amount of \$524,803, to give a total of \$6,770,043 to be disbursed. Of this amount, \$6,004,562 was deposited into the Escrow Fund to redeem the outstanding 2006 Bonds on March 1, 2018. An additional \$492,091 was placed in the Reserve Fund, and \$181,606 was placed in the Costs of Issuance Fund. The remaining balance of \$91,785 paid for the Underwriter's Discount.

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

All construction and acquisition proceeds from the 2006 Bonds have been spent on the CFD authorized facilities.

XII. ASSEMBLY BILL 1666 REQUIREMENTS

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

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

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

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

XIII. ARBITRAGE REBATE CALCULATIONS

The final arbitrage rebate analysis for the 2006 Bonds was complete as of March 1, 2018. The analysis showed that the City was not subject to arbitrage rebate or yield restriction payments to the IRS for investment earnings from the 2006 Bonds.

An interim arbitrage rebate analysis for the 2017 Bonds was complete as of September 1, 2019. The analysis showed that the City was not subject to arbitrage rebate or yield restriction payments to the IRS for investment earnings from the 2017 Bonds. The next interim arbitrage rebate analysis for the 2017 Bonds will be completed on September 1, 2019.

APPENDIX A

Summary of Fiscal Year 2019-20 Special Tax Levy

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellevue Ranch West)
Special Tax Levy Summary for Fiscal Year 2019-20

Land Use	Units	Acres	Assigned Special Tax	Actual Special Tax	FY 2019-20 Special Tax Levy
<u>Tax Zone A</u>					
Single Family Residential	35	N/A	\$651.00 per Unit	\$651.00 per Unit	\$22,785.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	21.23	\$9,362.00 per Acre	\$5,271.97 per Acre	\$111,946.24
Tax Zone A Subtotal	35	21.23			\$134,731.24
<u>Tax Zone B</u>					
Single Family Residential	100	N/A	\$771.00 per Unit	\$771.00 per Unit	\$77,100.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	18.30	\$7,258.00 per Acre	\$4,087.16 per Acre	\$74,779.58
Tax Zone B Subtotal	100	18.30			\$151,879.58
<u>Tax Zone C</u>					
Single Family Residential	136	N/A	\$891.00 per Unit	\$891.00 per Unit	\$121,176.00
Other Property	N/A	0.00	\$5,220.00 per Acre	\$5,220.00 per Acre	\$0.00
Undeveloped Property	N/A	15.00	\$6,911.00 per Acre	\$3,891.76 per Acre	\$58,367.66
Tax Zone C Subtotal	136	15.00			\$179,543.66
Totals	271	54.53			\$466,154.48

Goodwin Consulting Group, Inc.

APPENDIX B

Improvement Area No. 1 Budget Worksheet for Fiscal Year 2019-20

City of Merced

**2019/20 Budget Worksheet
CFD No. 2005-1 (Bellevue Ranch West)
Improvement Area No. 1**

Merced County Tax Code No. 86410

Levy Components	2018/19	2019/20
PRINCIPAL AND INTEREST		
Interest - Series 2006 Bonds	March 1st	\$94,371.88
Interest - Series 2006 Bonds	September 1st	\$94,371.88
Principal - Series 2006 Bonds	September 1st	<u>\$260,000.00</u>
TOTAL		\$448,743.76
ADMINISTRATION COSTS		
Special Tax Consulting Services		\$7,102.00
Merced County Fees		\$302.00
Fiscal Agent / PFM Fees		<u>\$5,000.00</u>
Subtotal Professional Services		\$11,802.00
City Admin		\$3,245.00
TOTAL ADMINISTRATION COSTS		<u>\$15,649.00</u>
Total Principal, Interest and Admin Costs		\$464,392.76
ADJUSTMENTS APPLIED TO LEVY		
Replenishment/(Credit)		\$0.00
Allowance for Delinquent Special Taxes		\$0.00
Pay-As-You-Go Facilities Funding		\$0.00
Miscellaneous Adjustment		\$0.00
Capitalized Interest Applied		<u>\$0.00</u>
TOTAL		\$0.00
TOTAL TAX LEVY		
Total Tax Levy		<u>\$464,392.76</u>
Applied Charge (Actual Amt Levy on Tax Roll)		<u>\$464,393.84</u>
Difference (due to rounding limitations)		(\$1.08)
		\$0.28
ADDITIONAL INFORMATION		
Number of Active Parcels	712	712
Number of Parcels Levied	712	712
Administration Costs as a Percentage of Annual Levy	3.37%	3.26%

APPENDIX C

*Fiscal Year 2019-20
Special Tax Levy for
Individual Assessor's Parcels*

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
224 - 081 - 001 - 000	FOREBAY FARMS LLC	797 HEITZ WAY	C	Undeveloped		0.27	\$1,856.58	\$1,045.48
224 - 081 - 002 - 000	FOREBAY FARMS LLC	787 HEITZ WAY	C	Undeveloped		0.17	\$1,205.94	\$679.10
224 - 081 - 003 - 000	FOREBAY FARMS LLC	779 HEITZ WAY	C	Undeveloped		0.15	\$1,070.12	\$602.62
224 - 081 - 004 - 000	FOREBAY FARMS LLC	773 HEITZ WAY	C	Undeveloped		0.15	\$1,041.26	\$586.36
224 - 081 - 005 - 000	FOREBAY FARMS LLC	769 HEITZ WAY	C	Undeveloped		0.15	\$1,047.60	\$589.92
224 - 081 - 006 - 000	FOREBAY FARMS LLC	761 HEITZ WAY	C	Undeveloped		0.15	\$1,037.28	\$584.12
224 - 081 - 007 - 000	FOREBAY FARMS LLC	753 HEITZ WAY	C	Undeveloped		0.14	\$957.64	\$539.28
224 - 081 - 008 - 000	FOREBAY FARMS LLC	749 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 081 - 009 - 000	FOREBAY FARMS LLC	731 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 081 - 010 - 000	FOREBAY FARMS LLC	725 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 081 - 011 - 000	FOREBAY FARMS LLC	713 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 081 - 012 - 000	FOREBAY FARMS LLC	701 HEITZ WAY	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 082 - 001 - 000	FOREBAY FARMS LLC	796 HEITZ WAY	C	Undeveloped		0.21	\$1,422.82	\$801.22
224 - 082 - 002 - 000	FOREBAY FARMS LLC	790 HEITZ WAY	C	Undeveloped		0.20	\$1,403.30	\$790.24
224 - 082 - 003 - 000	FOREBAY FARMS LLC	784 HEITZ WAY	C	Undeveloped		0.13	\$887.52	\$499.78
224 - 082 - 004 - 000	FOREBAY FARMS LLC	776 HEITZ WAY	C	Undeveloped		0.15	\$1,025.22	\$577.34
224 - 082 - 005 - 000	FOREBAY FARMS LLC	764 HEITZ WAY	C	Undeveloped		0.16	\$1,088.38	\$612.88
224 - 082 - 006 - 000	FOREBAY FARMS LLC	756 HEITZ WAY	C	Undeveloped		0.13	\$872.92	\$491.56
224 - 082 - 007 - 000	FOREBAY FARMS LLC	748 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 082 - 008 - 000	FOREBAY FARMS LLC	730 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 082 - 009 - 000	FOREBAY FARMS LLC	722 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 082 - 010 - 000	FOREBAY FARMS LLC	716 HEITZ WAY	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 082 - 011 - 000	FOREBAY FARMS LLC	704 HEITZ WAY	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 083 - 001 - 000	FOREBAY FARMS LLC	697 HEITZ CT	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 083 - 002 - 000	FOREBAY FARMS LLC	681 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 003 - 000	FOREBAY FARMS LLC	675 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 004 - 000	FOREBAY FARMS LLC	673 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 005 - 000	FOREBAY FARMS LLC	663 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 006 - 000	FOREBAY FARMS LLC	659 HEITZ CT	C	Undeveloped		0.14	\$982.08	\$553.02
224 - 083 - 007 - 000	FOREBAY FARMS LLC	651 HEITZ CT	C	Undeveloped		0.15	\$1,070.12	\$602.62
224 - 083 - 008 - 000	FOREBAY FARMS LLC	643 HEITZ CT	C	Undeveloped		0.13	\$879.10	\$495.04
224 - 083 - 009 - 000	FOREBAY FARMS LLC	637 HEITZ CT	C	Undeveloped		0.13	\$875.46	\$493.00
224 - 083 - 010 - 000	FOREBAY FARMS LLC	631 HEITZ CT	C	Undeveloped		0.13	\$892.44	\$502.56
224 - 083 - 011 - 000	FOREBAY FARMS LLC	623 HEITZ CT	C	Undeveloped		0.15	\$1,032.36	\$581.36
224 - 083 - 012 - 000	FOREBAY FARMS LLC	609 HEITZ CT	C	Undeveloped		0.26	\$1,802.00	\$1,014.76
224 - 083 - 013 - 000	FOREBAY FARMS LLC	608 HEITZ CT	C	Undeveloped		0.22	\$1,526.10	\$859.38
224 - 083 - 014 - 000	FOREBAY FARMS LLC	614 HEITZ CT	C	Undeveloped		0.15	\$1,029.66	\$579.84
224 - 083 - 015 - 000	FOREBAY FARMS LLC	626 HEITZ CT	C	Undeveloped		0.13	\$897.98	\$505.68
224 - 083 - 016 - 000	FOREBAY FARMS LLC	632 HEITZ CT	C	Undeveloped		0.13	\$910.20	\$512.56
224 - 083 - 017 - 000	FOREBAY FARMS LLC	640 HEITZ CT	C	Undeveloped		0.15	\$1,010.48	\$569.02
224 - 083 - 018 - 000	FOREBAY FARMS LLC	648 HEITZ CT	C	Undeveloped		0.16	\$1,086.94	\$612.08
224 - 083 - 019 - 000	FOREBAY FARMS LLC	656 HEITZ CT	C	Undeveloped		0.13	\$920.04	\$518.10
224 - 083 - 020 - 000	FOREBAY FARMS LLC	664 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 021 - 000	FOREBAY FARMS LLC	670 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 022 - 000	FOREBAY FARMS LLC	678 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
224 - 083 - 023 - 000	FOREBAY FARMS LLC	684 HEITZ CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 083 - 024 - 000	FOREBAY FARMS LLC	692 HEITZ CT	C	Undeveloped		0.15	\$1,046.02	\$589.04
224 - 091 - 001 - 000	FOREBAY FARMS LLC	705 NEWTON CT	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 091 - 002 - 000	FOREBAY FARMS LLC	711 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 003 - 000	FOREBAY FARMS LLC	719 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 004 - 000	FOREBAY FARMS LLC	725 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 005 - 000	FOREBAY FARMS LLC	733 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 006 - 000	SARAH L & COLES CHARLES E WILLIAMS	749 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 007 - 000	HECTOR DELACONCHA	755 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 008 - 000	ANEEL K & SOWJANYA CHOPPA	763 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 009 - 000	ANTHONY H JOHNSON	779 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 010 - 000	SUSAN SWEI FAN	785 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 011 - 000	WINSTON HO	797 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 012 - 000	VICTORIA M CAMAYA	794 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 013 - 000	MICHAEL R CLARK	788 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 014 - 000	ANGADH SINGH	782 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 015 - 000	RANDELL F RUEDA	776 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 016 - 000	SRILATHA & PEDDAKOTLA RAMESH POLAKALA	768 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 017 - 000	ZAHID & NAHEED NIGHAT IQBAL	762 NEWTON CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 018 - 000	FOREBAY FARMS LLC	750 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 019 - 000	FOREBAY FARMS LLC	742 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 020 - 000	FOREBAY FARMS LLC	730 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 021 - 000	FOREBAY FARMS LLC	722 NEWTON CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 022 - 000	FOREBAY FARMS LLC	702 NEWTON CT	C	Undeveloped		0.16	\$1,115.66	\$628.26
224 - 091 - 023 - 000	FOREBAY FARMS LLC	703 SUNOL CT	C	Undeveloped		0.16	\$1,115.66	\$628.26
224 - 091 - 024 - 000	FOREBAY FARMS LLC	711 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 025 - 000	FOREBAY FARMS LLC	719 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 026 - 000	FOREBAY FARMS LLC	727 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 027 - 000	FOREBAY FARMS LLC	741 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 028 - 000	FOREBAY FARMS LLC	753 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 029 - 000	FOREBAY FARMS LLC	761 SUNOL CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 091 - 030 - 000	FOREBAY FARMS LLC	775 SUNOL CT	C	Undeveloped		0.13	\$914.64	\$515.06
224 - 091 - 031 - 000	FOREBAY FARMS LLC	781 SUNOL CT	C	Undeveloped		0.14	\$977.32	\$550.34
224 - 091 - 032 - 000	FOREBAY FARMS LLC	789 SUNOL CT	C	Undeveloped		0.15	\$1,006.66	\$566.88
224 - 091 - 033 - 000	FOREBAY FARMS LLC	795 SUNOL CT	C	Undeveloped		0.22	\$1,539.42	\$866.88
224 - 091 - 034 - 000	FOREBAY FARMS LLC	790 SUNOL CT	C	Undeveloped		0.24	\$1,635.58	\$921.04
224 - 091 - 035 - 000	FOREBAY FARMS LLC	782 SUNOL CT	C	Undeveloped		0.16	\$1,129.46	\$636.02
224 - 091 - 036 - 000	FOREBAY FARMS LLC	774 SUNOL CT	C	Undeveloped		0.16	\$1,093.92	\$616.02
224 - 091 - 037 - 000	FOREBAY FARMS LLC	768 SUNOL CT	C	Undeveloped		0.14	\$991.90	\$558.56
224 - 091 - 038 - 000	FOREBAY FARMS LLC	760 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$558.40
224 - 091 - 039 - 000	FOREBAY FARMS LLC	752 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$558.40
224 - 091 - 040 - 000	FOREBAY FARMS LLC	744 SUNOL CT	C	Undeveloped		0.14	\$991.60	\$558.40
224 - 091 - 041 - 000	MAHNAZ FAHR	732 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 042 - 000	KEVIN & JULIE GOZA	726 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 091 - 043 - 000	XIAODAN CHRISTINA GUAN	712 SUNOL CT	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
224 - 091 - 044 - 000	SHINDA SINGH	706 SUNOL CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 001 - 000	FOREBAY FARMS LLC	695 KEENAN CT	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 092 - 002 - 000	FOREBAY FARMS LLC	687 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 003 - 000	FOREBAY FARMS LLC	679 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 004 - 000	FOREBAY FARMS LLC	671 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 005 - 000	FOREBAY FARMS LLC	665 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 006 - 000	FOREBAY FARMS LLC	659 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 007 - 000	FOREBAY FARMS LLC	653 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 008 - 000	FOREBAY FARMS LLC	645 KEENAN CT	C	Undeveloped		0.15	\$1,034.12	\$582.34
224 - 092 - 009 - 000	FOREBAY FARMS LLC	639 KEENAN CT	C	Undeveloped		0.16	\$1,112.80	\$626.64
224 - 092 - 010 - 000	FOREBAY FARMS LLC	631 KEENAN CT	C	Undeveloped		0.15	\$1,034.90	\$582.78
224 - 092 - 011 - 000	FOREBAY FARMS LLC	623 KEENAN CT	C	Undeveloped		0.15	\$1,038.56	\$584.84
224 - 092 - 012 - 000	FOREBAY FARMS LLC	603 KEENAN CT	C	Undeveloped		0.23	\$1,565.12	\$881.36
224 - 092 - 013 - 000	FOREBAY FARMS LLC	602 KEENAN CT	C	Undeveloped		0.21	\$1,449.62	\$816.32
224 - 092 - 014 - 000	FOREBAY FARMS LLC	610 KEENAN CT	C	Undeveloped		0.16	\$1,090.90	\$614.32
224 - 092 - 015 - 000	FOREBAY FARMS LLC	616 KEENAN CT	C	Undeveloped		0.14	\$966.84	\$544.46
224 - 092 - 016 - 000	FOREBAY FARMS LLC	628 KEENAN CT	C	Undeveloped		0.14	\$964.30	\$543.02
224 - 092 - 017 - 000	FOREBAY FARMS LLC	632 KEENAN CT	C	Undeveloped		0.13	\$922.58	\$519.52
224 - 092 - 018 - 000	FOREBAY FARMS LLC	646 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 019 - 000	FOREBAY FARMS LLC	654 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 020 - 000	FOREBAY FARMS LLC	668 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 021 - 000	FOREBAY FARMS LLC	674 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 022 - 000	FOREBAY FARMS LLC	680 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 023 - 000	FOREBAY FARMS LLC	686 KEENAN CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 024 - 000	FOREBAY FARMS LLC	698 KEENAN CT	C	Undeveloped		0.15	\$1,046.02	\$589.04
224 - 092 - 025 - 000	FOREBAY FARMS LLC	697 COPPOLA CT	C	Undeveloped		0.15	\$1,045.86	\$588.94
224 - 092 - 026 - 000	FOREBAY FARMS LLC	689 COPPOLA CT	C	Undeveloped		0.13	\$872.60	\$491.38
224 - 092 - 027 - 000	PETER & OUYANG-QUINTO IRENE ZI QIAN QUINTO	673 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 028 - 000	RONNIE & LIN TONG	661 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 029 - 000	LONG & ZHU HANSHONG JIANG	655 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 030 - 000	XUANDONG & PANG JIAN HUA	641 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 031 - 000	RUSSELL ROBERTS	637 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 032 - 000	DAVID W & TERESITA P HENRY	629 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 033 - 000	ADAM & NALEE MOUA	623 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 034 - 000	JOSEPH C & MICHELLE B ELLETT	619 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 035 - 000	ANEEL K & SOWJANYA CHOPPA	611 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 036 - 000	LEONARD A VILLAFUERTE	605 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 037 - 000	MANUEL & MARY LOU OLIVEIRA	602 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 038 - 000	MICHAEL J & KRISTY L BARNES	614 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 039 - 000	HANSHEN ZHANG	618 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 040 - 000	HENRY V & NGO MIMI L TRAN	624 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 041 - 000	THOMAS J & RHINA V SANFORD	630 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 042 - 000	SEAN J & LORI L HIGGINS	646 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 043 - 000	EIRE KAY STEWART	652 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 044 - 000	JOSE L & ANNA B MAGANA	664 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
224 - 092 - 045 - 000	PUREWAL INVESTMENTS INC	670 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 046 - 000	CHEN TSUNG CHANG	678 COPPOLA CT	C	Single Family	1		\$891.00	\$891.00
224 - 092 - 047 - 000	FOREBAY FARMS LLC	682 COPPOLA CT	C	Undeveloped		0.14	\$991.60	\$558.40
224 - 092 - 048 - 000	FOREBAY FARMS LLC	694 COPPOLA CT	C	Undeveloped		0.18	\$1,262.90	\$711.16
224 - 290 - 001 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
224 - 290 - 002 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
230 - 010 - 011 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 010 - 012 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 014 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 015 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 016 - 000	MERCED QB CLUB LLC		A	Undeveloped		8.33	\$77,985.46	\$43,915.54
230 - 010 - 017 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 018 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 019 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
230 - 010 - 023 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 024 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
230 - 020 - 001 - 000	ANTHONY J & ALICE AGUILAR	877 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 002 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 020 - 003 - 000	CORNELIOS A & OLIVIA H CALOS	878 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 004 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 020 - 005 - 000	RODNEY G & CAROL D ANDREWS	860 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 020 - 006 - 000	GRANT N MEDEFIND	854 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 001 - 000	STEVEN GRAY & LINDA JOYNER LINEBERRY	689 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 002 - 000	MARLI AGUILAR & AVILA CARMEN MARIA FOSTER	677 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 003 - 000	MIGUELITO NAVARRO & SHIU MAY GONZAGA	657 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 004 - 000	LEILI AFSAH HEJRI	635 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 005 - 000	LESLIE J HOLTZ	621 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 006 - 000	BRIAN & KATHERINE R HIXSON	614 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 007 - 000	PAUL CHIEH-I TSAI	652 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 031 - 008 - 000	PAUL & TAN DOLORES O TSAI	684 TALBOTT CT	C	Single Family	1		\$891.00	\$891.00
230 - 032 - 001 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 041 - 001 - 000	DARREN PEGUERO	851 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 002 - 000	TZULIN L HUANG	833 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 003 - 000	HAI & FAN-HSUAN YANG	825 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 004 - 000	CHUNMING & JIAN XIAOQIN LIN	809 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 005 - 000	LUCIO NOBILE	791 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 006 - 000	GERALD L & RAHEL RAY	787 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 007 - 000	SI & WU YAN FEN LI	783 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 008 - 000	DAVID W & TERESITA P HENRY	775 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 009 - 000	KENNETH TIEA & WANG MENGJIE PAY	767 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 010 - 000	ELLEN BURK	761 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 011 - 000	OSSIE & MICHELE SHELTON	755 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 012 - 000	MOHAMED AHMED	749 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 013 - 000	YIRA E EVANS	743 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 014 - 000	SHARIF SADIQI	735 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 041 - 015 - 000	JEAN PANG & HERR ELIZABETH HER	727 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 016 - 000	JEREMY & DAVIS KELLY WILLIAMS	721 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 017 - 000	ARLIS & GWEN BORTNER	713 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 018 - 000	CESAR T & ANA LINARES HERNANDEZ	709 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 041 - 019 - 000	BOBBY T & SONYA L DEW	705 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 001 - 000	BHASKARKUMAR H & KHARMISHTHA BHAKTA	4165 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 002 - 000	ARCHNA & LAKHBIR SODHI	4155 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 003 - 000	JESSUE CORRAL	4147 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 004 - 000	KATHERINE T BELEN	4135 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 005 - 000	MOHAMMED & CHUGHTAI NOSHABA SHABBIR	4123 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 006 - 000	VINCENT E MORA	709 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 007 - 000	GURPREET SINGH & JASWINDER KAUR DAYAL	717 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 008 - 000	JESUS J & TELLEZ-CORRAL LAURA P CORRAL	725 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 009 - 000	YING LI	733 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 010 - 000	CHANDRASEKHAR & SHARMILA PUSARLA	741 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 011 - 000	ALMA AQUINO & TUMONONG ARVIN C CONTRERAS	757 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 012 - 000	KULDIP S & JOSEPHINE CHAHAL	773 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 013 - 000	FEDERICO N & CAROLINA E DEVERA	781 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 014 - 000	EMIDIO & ANNABELLE DRUMOND	792 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 015 - 000	UBENCE J & PAMELA S QUEVEDO	786 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 016 - 000	HARSHINDER SINGH & KAUR SAVNEET BAGGA	774 IRONSTONE DR	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 017 - 000	JINXING HUANG	4159 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 018 - 000	ROBERT & SUSAN MIKKELSEN	4125 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 019 - 000	RACHEL SUSANNAH TRUMM	4124 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 020 - 000	MAHESH A & SHRIPRIYA A IYER	4136 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 021 - 000	ROBERT ESERIO & EDAR NORMA PADUA COSIAC	4150 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 042 - 022 - 000	JAMES & ANDREA EVANS	4162 SATTUI CT	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 001 - 000	AMANDEEP BANSEL	848 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 002 - 000	GAGAN DEEP & BAINS HARSIMRAT SINGH	836 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 003 - 000	HOGAN XIAOPO & WANG PING MA	830 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 004 - 000	HUMBERTO & SANDRA G NAVA	826 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 005 - 000	MOHAN & BINA ASNANI	814 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 006 - 000	PETER & BEKKER LIDIA ADRIAN	790 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 007 - 000	FELIPE D & EVELYN M RAMISCAL	786 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 008 - 000	GULSHAN PAL & KAUR SUMAN PAL DAYAL	772 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 009 - 000	GOPICHAND & RAMA ANNE KOGANTI	764 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 010 - 000	CHERI A DANG	758 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 011 - 000	JIE & CAI YULI SHEN	750 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 012 - 000	DOUGLAS MORRIS & WILLMA EZRA POLGAR	744 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 013 - 000	MIN & CHANG PHYLLIS HE	732 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 014 - 000	MUKESH SINGHAL	726 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 015 - 000	NATHANAEL R PADILLA	720 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 016 - 000	LAURIE A DICKINSON	714 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 017 - 000	ROBYN & CHARLES HOFFMAN	702 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 018 - 000	DONETTE VANPELT	694 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00

City of Merced
Improvement Area No. 1 of
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Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 043 - 019 - 000	CLARK M & NORLYNDA S VILLAVAR	676 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 020 - 000	JOAN SOCORRO C & CESAR R TALANIA	650 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 021 - 000	MARGARET B SAUNDERS	634 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 022 - 000	DANNY SIAO TEE CHEUN	610 ROUND HILL DR	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 023 - 000	JOSE ARMANDO LERMA	4110 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 024 - 000	DERRIK WILLIAM & KAYLA MARIE HUNGER	4116 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 025 - 000	ENTRUST GROUP INC THE	4122 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 026 - 000	NASIR & RAQUEL WALI	4128 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 027 - 000	ERICA LOGAN	4134 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 028 - 000	LINO VIZCARRA	4140 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 029 - 000	DAVID BRYAN & JACQUELINE LAURA GONZALVES	4146 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 043 - 030 - 000	REZA J & NORTHEIMER ELIZABETH A EHSANI	4152 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 001 - 000	JOHNNY LEVI & SHERAE MICHELLE GURROLA	4175 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 002 - 000	DIANE APPLEBY HOLMES	4171 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 003 - 000	NICOLE ERICA WALLER	4169 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 004 - 000	RICHARD & GAYLE LYNN YNIGUEZ	4157 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 005 - 000	ALIREZA MAHMOUDIEH	4153 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 006 - 000	FRANK JOAQUIN & PATRICIA ROSE SIMAS	4139 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 007 - 000	DAVID LEE DON & BERNADINE MEI LING YIH	4127 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 008 - 000	CHRISTOPHER M GONZALES	4121 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 009 - 000	TIMOTHY & KRISTI KIRK	4113 MONDAVI AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 010 - 000	ALEJANDRO & MARY SANDOVAL	4108 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 011 - 000	HANNAH MARIE NIANE	4120 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 012 - 000	AUGUSTINE GUEREQUE & LISA JEANETTE CHAVEZ	4132 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 013 - 000	MATTHEW GENE & VAX LESLIE A PETERSON-HAYWOOD	4136 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 014 - 000	RAUL & COLBY ELAINE ALVARADO	4148 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 015 - 000	JORDAN TAYLOR & VANVRANKEN LAURA NICOLE LATTE	4154 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 016 - 000	DONALD BARTON & SARAH JOHANNA ROGERS	4162 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 044 - 017 - 000	IMTIAZ AKRAM MALIK	4170 TUDAL AVE	C	Single Family	1		\$891.00	\$891.00
230 - 051 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4257 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4255 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4251 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4249 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4245 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4239 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4235 FREEMARK AVE	B	Undeveloped		0.12	\$836.26	\$470.92
230 - 051 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4231 FREEMARK AVE	B	Undeveloped		0.13	\$934.24	\$526.10
230 - 051 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4227 CANDLE CT	B	Undeveloped		0.14	\$997.72	\$561.84
230 - 051 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4223 CANDLE CT	B	Undeveloped		0.14	\$995.72	\$560.72
230 - 051 - 011 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4219 CANDLE CT	B	Undeveloped		0.12	\$883.26	\$497.38
230 - 051 - 012 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4215 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 013 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4211 CANDLE CT	B	Undeveloped		0.11	\$818.94	\$461.16
230 - 051 - 014 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4209 CANDLE CT	B	Undeveloped		0.12	\$838.26	\$472.06
230 - 051 - 015 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4207 CANDLE CT	B	Undeveloped		0.11	\$786.28	\$442.78
230 - 051 - 016 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4203 CANDLE CT	B	Undeveloped		0.15	\$1,078.70	\$607.44

City of Merced
Improvement Area No. 1 of
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Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 051 - 017 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4202 CANDLE CT	B	Undeveloped		0.16	\$1,194.50	\$672.66
230 - 051 - 018 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4206 CANDLE CT	B	Undeveloped		0.13	\$978.06	\$550.78
230 - 051 - 019 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4208 CANDLE CT	B	Undeveloped		0.14	\$1,009.38	\$568.42
230 - 051 - 020 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4212 CANDLE CT	B	Undeveloped		0.11	\$817.10	\$460.14
230 - 051 - 021 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4214 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 022 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4216 CANDLE CT	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 051 - 023 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4218 CANDLE CT	B	Undeveloped		0.13	\$954.24	\$537.36
230 - 051 - 024 - 000	HEROLD & MERCY PAGADALA	4217 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 025 - 000	JEANETTE NOVOA	4213 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 026 - 000	DIEGO & DIAZ ERIKA SANCHEZ	4211 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 027 - 000	ZULKI & REBECCA KHAN	4209 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 028 - 000	YING WONG	4205 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 029 - 000	THOMAS J & RHINA V SANFORD	4203 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 030 - 000	CASEY BRYAN & CANDACE DOCHERTY	4201 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 031 - 000	MERCED CITYOF	4202 THERESA CT	B	Exempt			\$0.00	\$0.00
230 - 051 - 032 - 000	ARNULFO & CRUZ CELIA FLORES	4208 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 033 - 000	TARIQUE M HANIF	4210 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 034 - 000	KUNYU KEN & SU RUIFENG RUBY WANG	4212 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 051 - 035 - 000	AMANDA K WIREN	4216 THERESA CT	B	Single Family	1		\$771.00	\$771.00
230 - 052 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4262 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$499.08
230 - 052 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4258 FREEMARK AVE	B	Undeveloped		0.13	\$916.58	\$516.14
230 - 052 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4254 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4250 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4246 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4238 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4234 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4230 FREEMARK AVE	B	Undeveloped		0.12	\$874.76	\$492.60
230 - 052 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4226 FREEMARK AVE	B	Undeveloped		0.12	\$874.76	\$492.60
230 - 052 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4220 FREEMARK AVE	B	Undeveloped		0.13	\$954.24	\$537.36
230 - 052 - 011 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4221 THERESA LN	B	Undeveloped		0.13	\$942.74	\$530.88
230 - 052 - 012 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4223 THERESA LN	B	Undeveloped		0.12	\$874.76	\$492.60
230 - 052 - 013 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4225 THERESA LN	B	Undeveloped		0.12	\$874.76	\$492.60
230 - 052 - 014 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4229 THERESA LN	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 015 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4231 THERESA LN	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 016 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4233 THERESA LN	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 017 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4237 THERESA LN	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 018 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4241 THERESA LN	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 052 - 019 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4245 THERESA LN	B	Undeveloped		0.12	\$840.94	\$473.56
230 - 052 - 020 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4249 THERESA LN	B	Undeveloped		0.12	\$843.60	\$475.06
230 - 052 - 021 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4253 THERESA LN	B	Undeveloped		0.12	\$843.60	\$475.06
230 - 052 - 022 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4259 THERESA LN	B	Undeveloped		0.12	\$844.60	\$475.62
230 - 061 - 001 - 000	KIRAN KUMAR NAIDU & RAJIDI SAMPATH GANGINENI	4297 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 002 - 000	PHANI SURESH PALADUGU	4295 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 003 - 000	TUAN ANH & NGUYEN HELEN CUC TRAN	4291 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 004 - 000	MARCO ISAIAH & MICHELLE KATY ALFARO	4289 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
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Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 061 - 005 - 000	STEVE CONTRERAS	4285 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 006 - 000	PREM R & MEENA KAMBOJ	4283 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 007 - 000	SHUNING HE	4281 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 008 - 000	JESSE J & DOROTHY N SCOGGINS	4279 FREEMARK AVE	B	Single Family	1		\$771.00	\$771.00
230 - 061 - 009 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4275 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$496.36
230 - 061 - 010 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4273 FREEMARK AVE	B	Undeveloped		0.12	\$877.42	\$494.10
230 - 061 - 011 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4271 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$496.36
230 - 061 - 012 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4267 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$496.36
230 - 061 - 013 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4265 FREEMARK AVE	B	Undeveloped		0.12	\$881.42	\$496.36
230 - 061 - 014 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4263 FREEMARK AVE	B	Undeveloped		0.12	\$847.60	\$477.30
230 - 061 - 015 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4259 FREEMARK AVE	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 062 - 001 - 000	MIGUEL ANGEL FIERROS CORONEL	785 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 002 - 000	DAVID & PAMELA DOUGHERTY	779 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 003 - 000	CESAR PABLO CELESTINO	755 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 004 - 000	RORY REED	733 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 005 - 000	DAVID ROY & SZETO ELLEN S NG	721 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 006 - 000	SIEW FUN & TEH KAH MIN SOO	709 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 007 - 000	ROY F & AGNES MARIE STONE	703 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 008 - 000	MANOHAR & GURDEV PUREWAL	697 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 009 - 000	TONY MORENO	693 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 010 - 000	DANIEL & SU LINDA LI CHING LIU	689 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 011 - 000	MARIA GABRIELA GALLARDO	681 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 012 - 000	MARIO & JENNIFER P MONTERO	679 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 013 - 000	CHRISTINA CARDOZA	667 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 014 - 000	ZELINA SILVEIRA	663 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 015 - 000	GONG-SAN & CHEN CHIN-LING YU	661 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 016 - 000	KHUSHWINDER SINGH	657 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 017 - 000	VIRGINIA LUK WAH LO	653 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 018 - 000	JATINDERJIT & SANDHU JAGWINDER SINGH KAUR	649 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 019 - 000	GOLDEN BRIDGE PROPERTIES LLC	641 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 020 - 000	JEFF YUAN & DUAN TONG JIAO	637 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 021 - 000	NAVIS CONSULTING CORP	633 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 022 - 000	YIA VANG	629 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 023 - 000	SHU CHUN MA	623 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 024 - 000	IE WEI & WONG WAI NJOO	615 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 025 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	611 CHANDON DR	B	Undeveloped		0.16	\$1,138.52	\$641.12
230 - 062 - 026 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	603 CHANDON DR	B	Undeveloped		0.29	\$2,072.60	\$1,167.12
230 - 062 - 027 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4298 LASALLE DR	B	Undeveloped		0.19	\$1,383.12	\$778.86
230 - 062 - 028 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4296 LASALLE DR	B	Undeveloped		0.13	\$974.40	\$548.70
230 - 062 - 029 - 000	AJAY MALIK	4294 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 030 - 000	SEAN DANIEL TIERNEY	4292 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 031 - 000	BALA GOPALAN & SMITHA BALA AIYAR	4290 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 062 - 032 - 000	NIRANJAN & SUMITA TRIPATHY	4288 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 001 - 000	JASON PLUMMER	788 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 002 - 000	VINOD & MUKTA AGRAWAL	764 CHANDON DR	B	Single Family	1		\$771.00	\$771.00

City of Merced
Improvement Area No. 1 of
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Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 063 - 003 - 000	APRIL A MARTINEZ	756 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 004 - 000	DAVID WAI KIT KWONG	738 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 005 - 000	VICTOR & LUONG TUONG VAN THI BUI	724 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 006 - 000	ARNOLD R & MARIE-LOU G PEDRONAN	702 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 007 - 000	RUSSELL L & INGRID S OSBORNE	694 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 008 - 000	JOAN M & PAL D LUTHRA	690 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 009 - 000	MUHAMMAD ALI & SUGHRA MAHDI ZAIDI	684 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 010 - 000	ANA M VALDENEGRO	678 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 011 - 000	MARY CONSILIYA & THOMAS EUGENE ROUSSEAU EUGENE	674 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 012 - 000	KIM N T TRAN	668 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 013 - 000	JOSE M YABUT	662 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 014 - 000	RUPAL V & VITHALBHAI B BHAKTA	658 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 015 - 000	JOVENA B & TEDD-CONNERY-BURNETT L CAYOWET	652 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 016 - 000	SURJIT SINGH CHAHAL	640 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 017 - 000	WARD & MICHICO KOMCHAND HANSEN	632 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 018 - 000	ANGELICA FLORES-VALDEZ	624 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 019 - 000	LUN JIANG	618 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 020 - 000	CHRISTIAN ROBERT & REED EMILY MOE	610 CHANDON DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 021 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4297 LASALLE DR	B	Undeveloped		0.15	\$1,098.54	\$618.60
230 - 063 - 022 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4295 LASALLE DR	B	Undeveloped		0.12	\$860.42	\$484.52
230 - 063 - 023 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4293 LASALLE DR	B	Undeveloped		0.12	\$859.42	\$483.96
230 - 063 - 024 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4291 LASALLE DR	B	Undeveloped		0.16	\$1,190.18	\$670.22
230 - 063 - 025 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	611 PHELPS DR	B	Undeveloped		0.13	\$913.74	\$514.56
230 - 063 - 026 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	623 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 063 - 027 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	629 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 063 - 028 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	635 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 063 - 029 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	643 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 063 - 030 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	649 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 063 - 031 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	657 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 032 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	661 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 033 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	665 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 034 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	673 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 035 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	679 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 036 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	683 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 037 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	687 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 038 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	691 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 039 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	705 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 040 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	717 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 041 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	729 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 042 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	735 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 063 - 043 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	741 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 064 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4279 THERESA LN	B	Undeveloped		0.15	\$1,066.88	\$600.78
230 - 064 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4275 THERESA LN	B	Undeveloped		0.13	\$975.40	\$549.28
230 - 064 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4273 THERESA LN	B	Undeveloped		0.12	\$843.60	\$475.06
230 - 064 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4267 THERESA LN	B	Undeveloped		0.12	\$843.60	\$475.06

City of Merced
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Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 064 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4263 THERESA LN	B	Undeveloped		0.12	\$844.44	\$475.52
230 - 064 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4264 FREEMARK AVE	B	Undeveloped		0.12	\$890.42	\$501.42
230 - 064 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4268 FREEMARK AVE	B	Undeveloped		0.12	\$881.92	\$496.64
230 - 064 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4270 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$499.08
230 - 064 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4274 FREEMARK AVE	B	Undeveloped		0.12	\$886.26	\$499.08
230 - 064 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4276 FREEMARK AVE	B	Undeveloped		0.15	\$1,066.70	\$600.68
230 - 071 - 001 - 000	FOREBAY FARMS LLC	193 SHAFER AVE	A	Undeveloped		0.10	\$971.02	\$546.80
230 - 071 - 002 - 000	MAYRA C LOPEZ	185 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 003 - 000	MICHAEL ALLEN RUELAN	179 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 004 - 000	JOSEPH & JENNINGS JANET K ONZO	173 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 071 - 005 - 000	FOREBAY FARMS LLC	167 SHAFER AVE	A	Undeveloped		0.07	\$663.46	\$373.62
230 - 071 - 006 - 000	FOREBAY FARMS LLC	161 SHAFER AVE	A	Undeveloped		0.07	\$656.80	\$369.86
230 - 071 - 007 - 000	FOREBAY FARMS LLC	155 SHAFER AVE	A	Undeveloped		0.07	\$651.64	\$366.96
230 - 071 - 008 - 000	FOREBAY FARMS LLC	149 SHAFER AVE	A	Undeveloped		0.07	\$640.90	\$360.90
230 - 071 - 009 - 000	FOREBAY FARMS LLC	137 SHAFER AVE	A	Undeveloped		0.07	\$637.02	\$358.72
230 - 071 - 010 - 000	FOREBAY FARMS LLC	125 SHAFER AVE	A	Undeveloped		0.07	\$647.56	\$364.66
230 - 071 - 011 - 000	FOREBAY FARMS LLC	119 SHAFER AVE	A	Undeveloped		0.07	\$669.70	\$377.12
230 - 071 - 012 - 000	FOREBAY FARMS LLC	113 SHAFER AVE	A	Undeveloped		0.07	\$700.44	\$394.42
230 - 071 - 013 - 000	FOREBAY FARMS LLC	107 SHAFER AVE	A	Undeveloped		0.10	\$976.40	\$549.82
230 - 071 - 014 - 000	FOREBAY FARMS LLC	4254 BERRYESA AVE	A	Undeveloped		0.18	\$1,646.74	\$927.32
230 - 071 - 015 - 000	FOREBAY FARMS LLC	4250 BERRYESA AVE	A	Undeveloped		0.10	\$967.58	\$544.86
230 - 071 - 016 - 000	FOREBAY FARMS LLC	4246 BERRYESA AVE	A	Undeveloped		0.08	\$750.30	\$422.50
230 - 071 - 017 - 000	FOREBAY FARMS LLC	4240 BERRYESA AVE	A	Undeveloped		0.09	\$832.60	\$468.86
230 - 071 - 018 - 000	FOREBAY FARMS LLC	4236 BERRYESA AVE	A	Undeveloped		0.09	\$834.98	\$470.20
230 - 071 - 019 - 000	FOREBAY FARMS LLC	4232 BERRYESA AVE	A	Undeveloped		0.09	\$836.26	\$470.92
230 - 071 - 020 - 000	ZULKI KHAN & REBECCA KHAN	4228 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 072 - 001 - 000	FOREBAY FARMS LLC	204 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$342.38
230 - 072 - 002 - 000	FOREBAY FARMS LLC	196 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$342.38
230 - 072 - 003 - 000	FOREBAY FARMS LLC	190 SHAFER AVE	A	Undeveloped		0.06	\$577.72	\$325.32
230 - 072 - 004 - 000	FOREBAY FARMS LLC	184 SHAFER AVE	A	Undeveloped		0.06	\$529.14	\$297.98
230 - 072 - 005 - 000	FOREBAY FARMS LLC	180 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$296.64
230 - 072 - 006 - 000	FOREBAY FARMS LLC	176 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$296.64
230 - 072 - 007 - 000	FOREBAY FARMS LLC	168 SHAFER AVE	A	Undeveloped		0.06	\$526.78	\$296.64
230 - 072 - 008 - 000	FOREBAY FARMS LLC	162 SHAFER AVE	A	Undeveloped		0.08	\$749.86	\$422.26
230 - 072 - 009 - 000	FOREBAY FARMS LLC	161 SULLIVAN DR	A	Undeveloped		0.09	\$812.40	\$457.48
230 - 072 - 010 - 000	FOREBAY FARMS LLC	165 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$297.00
230 - 072 - 011 - 000	FOREBAY FARMS LLC	173 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$297.00
230 - 072 - 012 - 000	FOREBAY FARMS LLC	179 SULLIVAN DR	A	Undeveloped		0.06	\$527.42	\$297.00
230 - 072 - 013 - 000	FOREBAY FARMS LLC	185 SULLIVAN DR	A	Undeveloped		0.06	\$562.02	\$316.48
230 - 072 - 014 - 000	FOREBAY FARMS LLC	191 SULLIVAN DR	A	Undeveloped		0.07	\$617.48	\$347.72
230 - 072 - 015 - 000	FOREBAY FARMS LLC	203 SULLIVAN DR	A	Undeveloped		0.07	\$652.50	\$367.44
230 - 072 - 016 - 000	FOREBAY FARMS LLC	203 SULLIVAN DR	A	Undeveloped		0.07	\$666.04	\$375.06
230 - 072 - 017 - 000	FOREBAY FARMS LLC	217 SULLIVAN DR	A	Undeveloped		0.07	\$629.72	\$354.62
230 - 073 - 001 - 000	FOREBAY FARMS LLC	4244 RUTHERFORD AVE	A	Undeveloped		0.08	\$793.06	\$446.60
230 - 073 - 002 - 000	FOREBAY FARMS LLC	4247 BERRYESA AVE	A	Undeveloped		0.08	\$773.50	\$435.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 073 - 003 - 000	FOREBAY FARMS LLC	4233 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 073 - 004 - 000	FOREBAY FARMS LLC	4231 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 073 - 005 - 000	FOREBAY FARMS LLC	4225 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 073 - 006 - 000	FOREBAY FARMS LLC	4224 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$291.44
230 - 073 - 007 - 000	FOREBAY FARMS LLC	4230 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$291.44
230 - 073 - 008 - 000	FOREBAY FARMS LLC	4236 RUTHERFORD AVE	A	Undeveloped		0.06	\$517.54	\$291.44
230 - 081 - 001 - 000	FOREBAY FARMS LLC	210 SULLIVAN DR	A	Undeveloped		0.07	\$640.90	\$360.90
230 - 081 - 002 - 000	FOREBAY FARMS LLC	204 SULLIVAN DR	A	Undeveloped		0.07	\$642.18	\$361.64
230 - 081 - 003 - 000	FOREBAY FARMS LLC	196 SULLIVAN DR	A	Undeveloped		0.07	\$643.48	\$362.36
230 - 081 - 004 - 000	FOREBAY FARMS LLC	188 SULLIVAN DR	A	Undeveloped		0.06	\$518.18	\$291.80
230 - 081 - 005 - 000	FOREBAY FARMS LLC	182 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$295.68
230 - 081 - 006 - 000	FOREBAY FARMS LLC	174 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$295.68
230 - 081 - 007 - 000	FOREBAY FARMS LLC	168 SULLIVAN DR	A	Undeveloped		0.06	\$523.54	\$294.82
230 - 081 - 008 - 000	FOREBAY FARMS LLC	164 SULLIVAN DR	A	Undeveloped		0.09	\$854.74	\$481.32
230 - 081 - 009 - 000	FOREBAY FARMS LLC	165 KORBEL AVE	A	Undeveloped		0.09	\$834.32	\$469.84
230 - 081 - 010 - 000	FOREBAY FARMS LLC	171 KORBEL AVE	A	Undeveloped		0.05	\$513.66	\$289.26
230 - 081 - 011 - 000	FOREBAY FARMS LLC	175 KORBEL AVE	A	Undeveloped		0.05	\$514.10	\$289.50
230 - 081 - 012 - 000	FOREBAY FARMS LLC	183 KORBEL AVE	A	Undeveloped		0.06	\$563.32	\$317.22
230 - 081 - 013 - 000	FOREBAY FARMS LLC	189 KORBEL AVE	A	Undeveloped		0.07	\$628.00	\$353.64
230 - 081 - 014 - 000	FOREBAY FARMS LLC	195 KORBEL AVE	A	Undeveloped		0.07	\$663.46	\$373.62
230 - 081 - 015 - 000	FOREBAY FARMS LLC	207 KORBEL AVE	A	Undeveloped		0.07	\$672.92	\$378.94
230 - 081 - 016 - 000	FOREBAY FARMS LLC	219 KORBEL AVE	A	Undeveloped		0.07	\$610.80	\$343.96
230 - 082 - 001 - 000	FOREBAY FARMS LLC	230 KORBEL AVE	A	Undeveloped		0.06	\$586.30	\$330.16
230 - 082 - 002 - 000	FOREBAY FARMS LLC	206 KORBEL AVE	A	Undeveloped		0.07	\$677.86	\$381.72
230 - 082 - 003 - 000	FOREBAY FARMS LLC	198 KORBEL AVE	A	Undeveloped		0.07	\$678.50	\$382.08
230 - 082 - 004 - 000	FOREBAY FARMS LLC	190 KORBEL AVE	A	Undeveloped		0.07	\$665.18	\$374.58
230 - 082 - 005 - 000	FOREBAY FARMS LLC	184 KORBEL AVE	A	Undeveloped		0.06	\$549.78	\$309.58
230 - 082 - 006 - 000	FOREBAY FARMS LLC	178 KORBEL AVE	A	Undeveloped		0.06	\$550.64	\$310.08
230 - 082 - 007 - 000	FOREBAY FARMS LLC	172 KORBEL AVE	A	Undeveloped		0.06	\$586.30	\$330.16
230 - 082 - 008 - 000	FOREBAY FARMS LLC	160 KORBEL AVE	A	Undeveloped		0.07	\$664.10	\$373.98
230 - 083 - 001 - 000	FOREBAY FARMS LLC	4221 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 083 - 002 - 000	FOREBAY FARMS LLC	4217 BERRYESA AVE	A	Undeveloped		0.06	\$560.08	\$315.40
230 - 083 - 003 - 000	FOREBAY FARMS LLC	4213 BERRYESA AVE	A	Undeveloped		0.06	\$553.42	\$311.64
230 - 083 - 004 - 000	FOREBAY FARMS LLC	4209 BERRYESA AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 083 - 005 - 000	FOREBAY FARMS LLC	4205 BERRYESA AVE	A	Undeveloped		0.07	\$689.68	\$388.38
230 - 083 - 006 - 000	FOREBAY FARMS LLC	133 KORBEL AVE	A	Undeveloped		0.08	\$720.84	\$405.92
230 - 083 - 007 - 000	FOREBAY FARMS LLC	139 KORBEL AVE	A	Undeveloped		0.09	\$814.56	\$458.70
230 - 083 - 008 - 000	FOREBAY FARMS LLC	4210 RUTHERFORD AVE	A	Undeveloped		0.07	\$641.98	\$361.52
230 - 083 - 009 - 000	FOREBAY FARMS LLC	4214 RUTHERFORD AVE	A	Undeveloped		0.06	\$568.90	\$320.36
230 - 083 - 010 - 000	FOREBAY FARMS LLC	4218 RUTHERFORD AVE	A	Undeveloped		0.06	\$539.66	\$303.90
230 - 084 - 001 - 000	LARRY & MICHELLE E RAMIREZ	4224 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 002 - 000	ZULKI & REBECCA KHAN	4218 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 003 - 000	PAMELA TAYLOR	4214 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 004 - 000	PATRICK CHENGKAN & CAO CATHERINE HU	4210 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 005 - 000	VICKI D LESTER	4208 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00

City of Merced
Improvement Area No. 1 of
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Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 084 - 006 - 000	RED HIBISCUS INVESTMENTS L L C	4206 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 084 - 007 - 000	BEE THAO	4202 BERRYESA AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 001 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 091 - 002 - 000	FOREBAY FARMS LLC	291 SHAFER AVE	A	Undeveloped		0.08	\$744.06	\$419.00
230 - 091 - 003 - 000	FOREBAY FARMS LLC	289 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 004 - 000	FOREBAY FARMS LLC	287 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 005 - 000	FOREBAY FARMS LLC	277 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 006 - 000	FOREBAY FARMS LLC	271 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 007 - 000	FOREBAY FARMS LLC	263 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 008 - 000	FOREBAY FARMS LLC	251 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 009 - 000	FOREBAY FARMS LLC	247 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 010 - 000	FOREBAY FARMS LLC	243 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 091 - 011 - 000	ROBERT GILBERT & VICTORIA LYNN BURROLA	237 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 012 - 000	SUDHIR & PRATEEKSHA BHASIN	225 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 013 - 000	GINA NAVAROLI	217 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 091 - 014 - 000	JAMES & NANCY PAULY	203 SHAFER AVE	A	Single Family	1		\$651.00	\$651.00
230 - 092 - 001 - 000	FOREBAY FARMS LLC	288 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 002 - 000	FOREBAY FARMS LLC	280 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 003 - 000	FOREBAY FARMS LLC	276 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 004 - 000	FOREBAY FARMS LLC	272 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 005 - 000	FOREBAY FARMS LLC	266 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 006 - 000	FOREBAY FARMS LLC	260 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 007 - 000	FOREBAY FARMS LLC	256 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 008 - 000	FOREBAY FARMS LLC	248 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 092 - 009 - 000	FOREBAY FARMS LLC	236 SHAFER AVE	A	Undeveloped		0.06	\$517.74	\$291.56
230 - 092 - 010 - 000	FOREBAY FARMS LLC	224 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$342.38
230 - 092 - 011 - 000	FOREBAY FARMS LLC	218 SHAFER AVE	A	Undeveloped		0.06	\$608.02	\$342.38
230 - 101 - 001 - 000	FOREBAY FARMS LLC	287 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 002 - 000	FOREBAY FARMS LLC	279 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 003 - 000	FOREBAY FARMS LLC	273 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 004 - 000	FOREBAY FARMS LLC	261 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 005 - 000	FOREBAY FARMS LLC	253 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 006 - 000	FOREBAY FARMS LLC	247 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 101 - 007 - 000	FOREBAY FARMS LLC	235 SULLIVAN DR	A	Undeveloped		0.06	\$526.56	\$296.52
230 - 101 - 008 - 000	FOREBAY FARMS LLC	221 SULLIVAN DR	A	Undeveloped		0.06	\$592.54	\$333.68
230 - 102 - 001 - 000	FOREBAY FARMS LLC	290 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 002 - 000	FOREBAY FARMS LLC	282 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 003 - 000	FOREBAY FARMS LLC	276 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 004 - 000	FOREBAY FARMS LLC	268 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 005 - 000	FOREBAY FARMS LLC	252 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 006 - 000	FOREBAY FARMS LLC	240 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 007 - 000	FOREBAY FARMS LLC	226 SULLIVAN DR	A	Undeveloped		0.05	\$512.58	\$288.66
230 - 102 - 008 - 000	FOREBAY FARMS LLC	218 SULLIVAN DR	A	Undeveloped		0.06	\$576.00	\$324.36
230 - 102 - 009 - 000	FOREBAY FARMS LLC	231 KORBEL AVE	A	Undeveloped		0.07	\$647.78	\$364.78
230 - 102 - 010 - 000	FOREBAY FARMS LLC	249 KORBEL AVE	A	Undeveloped		0.06	\$584.58	\$329.20

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 102 - 011 - 000	FOREBAY FARMS LLC	257 KORBEL AVE	A	Undeveloped		0.06	\$604.80	\$340.58
230 - 102 - 012 - 000	FOREBAY FARMS LLC	265 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 013 - 000	FOREBAY FARMS LLC	273 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 102 - 014 - 000	FOREBAY FARMS LLC	289 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 103 - 001 - 000	FOREBAY FARMS LLC	294 KORBEL AVE	A	Undeveloped		0.07	\$651.22	\$366.72
230 - 103 - 002 - 000	FOREBAY FARMS LLC	288 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$317.70
230 - 103 - 003 - 000	FOREBAY FARMS LLC	276 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$317.70
230 - 103 - 004 - 000	FOREBAY FARMS LLC	262 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$317.70
230 - 103 - 005 - 000	FOREBAY FARMS LLC	246 KORBEL AVE	A	Undeveloped		0.06	\$564.18	\$317.70
230 - 110 - 001 - 000	FOREBAY FARMS LLC	395 BALE MILL RD	A	Undeveloped		0.10	\$927.60	\$522.36
230 - 110 - 002 - 000	FOREBAY FARMS LLC	389 BALE MILL RD	A	Undeveloped		0.07	\$624.34	\$351.58
230 - 110 - 003 - 000	FOREBAY FARMS LLC	381 BALE MILL RD	A	Undeveloped		0.07	\$624.34	\$351.58
230 - 110 - 004 - 000	HARJINDER & JOGINDRO MATTU	377 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 005 - 000	CHAU FEN & KUN ENG CHAN	373 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 006 - 000	PATRICIA A VANKURAN	369 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 007 - 000	PAMELA MOODY	363 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 008 - 000	SUKHPAL & GURJIT BAINS	357 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 009 - 000	AMIR HOJJATNIA	351 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 010 - 000	XIU YUE TAO	347 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 011 - 000	SAM U & CHERYL A LANE	339 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 012 - 000	ZULKI & REBECCA KHAN	325 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 013 - 000	KEVIN & HU JING TAO	317 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 014 - 000	SADDAM ALI	309 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 015 - 000	PAWS ESTATE L L C	320 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 016 - 000	JIN SOO & BAEK SEUNGGUNG PARK	4292 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 017 - 000	YONG YANG	4280 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 018 - 000	RICO DD INC	4269 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 019 - 000	JESSICA & ROBERT CASEY	4273 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 020 - 000	CASSANDRA A & FINE MARTHA HERNANDEZ	4289 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 021 - 000	GERARDO GONZALEZ & GONZALEZ ELANA HERNANDEZ	4295 CHALK HILL CT	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 022 - 000	VIRGINIA R & AGUSTIN A CAVERO	372 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 023 - 000	SUNEEL & KARNA MADHAVI PADAVALA	380 BALE MILL RD	A	Single Family	1		\$651.00	\$651.00
230 - 110 - 024 - 000	FOREBAY FARMS LLC	4290 KORBEL AVE	A	Undeveloped		0.06	\$607.16	\$341.90
230 - 110 - 025 - 000	FOREBAY FARMS LLC	4284 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 026 - 000	FOREBAY FARMS LLC	4278 KORBEL AVE	A	Undeveloped		0.11	\$1,015.08	\$571.62
230 - 110 - 027 - 000	FOREBAY FARMS LLC	4272 KORBEL AVE	A	Undeveloped		0.10	\$929.96	\$523.68
230 - 110 - 028 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 110 - 029 - 000	FOREBAY FARMS LLC	377 SHAFER AVE	A	Undeveloped		0.07	\$655.30	\$369.02
230 - 110 - 030 - 000	FOREBAY FARMS LLC	371 SHAFER AVE	A	Undeveloped		0.06	\$602.42	\$339.24
230 - 110 - 031 - 000	FOREBAY FARMS LLC	365 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 032 - 000	FOREBAY FARMS LLC	359 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 033 - 000	FOREBAY FARMS LLC	351 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 034 - 000	FOREBAY FARMS LLC	337 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 035 - 000	FOREBAY FARMS LLC	329 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 110 - 036 - 000	FOREBAY FARMS LLC	321 SHAFER AVE	A	Undeveloped		0.08	\$742.34	\$418.04

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 110 - 037 - 000	FOREBAY FARMS LLC	4297 KORBEL AVE	A	Undeveloped		0.08	\$783.18	\$441.02
230 - 110 - 038 - 000	FOREBAY FARMS LLC	4293 KORBEL AVE	A	Undeveloped		0.06	\$565.02	\$318.18
230 - 110 - 039 - 000	FOREBAY FARMS LLC	4291 KORBEL AVE	A	Undeveloped		0.06	\$594.48	\$334.76
230 - 110 - 040 - 000	FOREBAY FARMS LLC	4287 KORBEL AVE	A	Undeveloped		0.07	\$641.54	\$361.26
230 - 110 - 041 - 000	FOREBAY FARMS LLC	4283 KORBEL AVE	A	Undeveloped		0.07	\$665.40	\$374.70
230 - 110 - 042 - 000	FOREBAY FARMS LLC	4279 KORBEL AVE	A	Undeveloped		0.07	\$630.80	\$355.22
230 - 110 - 043 - 000	FOREBAY FARMS LLC	4275 KORBEL AVE	A	Undeveloped		0.10	\$953.60	\$537.00
230 - 110 - 044 - 000	FOREBAY FARMS LLC	4271 KORBEL AVE	A	Undeveloped		0.09	\$883.76	\$497.66
230 - 110 - 045 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 120 - 001 - 000	FOREBAY FARMS LLC	308 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 002 - 000	FOREBAY FARMS LLC	314 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 003 - 000	FOREBAY FARMS LLC	326 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 004 - 000	FOREBAY FARMS LLC	340 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 005 - 000	FOREBAY FARMS LLC	352 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 006 - 000	FOREBAY FARMS LLC	360 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 007 - 000	FOREBAY FARMS LLC	368 SHAFER AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 008 - 000	FOREBAY FARMS LLC	374 SHAFER AVE	A	Undeveloped		0.06	\$516.24	\$290.70
230 - 120 - 009 - 000	FOREBAY FARMS LLC	380 SHAFER AVE	A	Undeveloped		0.07	\$670.56	\$377.60
230 - 120 - 010 - 000	FOREBAY FARMS LLC	386 SHAFER AVE	A	Undeveloped		0.08	\$705.16	\$397.10
230 - 120 - 011 - 000	FOREBAY FARMS LLC	392 SHAFER AVE	A	Undeveloped		0.08	\$758.46	\$427.10
230 - 120 - 012 - 000	FOREBAY FARMS LLC	393 SULLIVAN DR	A	Undeveloped		0.09	\$833.68	\$469.46
230 - 120 - 013 - 000	FOREBAY FARMS LLC	385 SULLIVAN DR	A	Undeveloped		0.06	\$525.06	\$295.68
230 - 120 - 014 - 000	FOREBAY FARMS LLC	379 SULLIVAN DR	A	Undeveloped		0.07	\$657.88	\$370.46
230 - 120 - 015 - 000	FOREBAY FARMS LLC	371 SULLIVAN DR	A	Undeveloped		0.06	\$573.20	\$322.78
230 - 120 - 016 - 000	FOREBAY FARMS LLC	363 SULLIVAN DR	A	Undeveloped		0.06	\$522.90	\$294.46
230 - 120 - 017 - 000	FOREBAY FARMS LLC	351 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 018 - 000	FOREBAY FARMS LLC	345 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 019 - 000	FOREBAY FARMS LLC	339 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 020 - 000	FOREBAY FARMS LLC	327 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 021 - 000	FOREBAY FARMS LLC	313 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 022 - 000	FOREBAY FARMS LLC	307 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 023 - 000	FOREBAY FARMS LLC	314 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 024 - 000	FOREBAY FARMS LLC	342 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 025 - 000	FOREBAY FARMS LLC	360 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 026 - 000	FOREBAY FARMS LLC	374 SULLIVAN DR	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 027 - 000	FOREBAY FARMS LLC	380 SULLIVAN DR	A	Undeveloped		0.08	\$759.74	\$427.84
230 - 120 - 028 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 120 - 029 - 000	FOREBAY FARMS LLC	389 KORBEL AVE	A	Undeveloped		0.08	\$713.12	\$401.58
230 - 120 - 030 - 000	FOREBAY FARMS LLC	377 KORBEL AVE	A	Undeveloped		0.08	\$716.54	\$403.50
230 - 120 - 031 - 000	FOREBAY FARMS LLC	365 KORBEL AVE	A	Undeveloped		0.06	\$565.68	\$318.54
230 - 120 - 032 - 000	FOREBAY FARMS LLC	357 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 033 - 000	FOREBAY FARMS LLC	335 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 034 - 000	FOREBAY FARMS LLC	321 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 035 - 000	FOREBAY FARMS LLC	307 KORBEL AVE	A	Undeveloped		0.05	\$511.52	\$288.04
230 - 120 - 036 - 000	FOREBAY FARMS LLC	389 SHAFER AVE	A	Undeveloped		0.08	\$784.68	\$441.88

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 120 - 037 - 000	FOREBAY FARMS LLC	4266 KORBEL AVE	A	Undeveloped		0.13	\$1,216.46	\$685.02
230 - 120 - 038 - 000	FOREBAY FARMS LLC	4260 KORBEL AVE	A	Undeveloped		0.12	\$1,128.78	\$635.64
230 - 130 - 001 - 000	FOREBAY FARMS LLC	340 KORBEL AVE	A	Undeveloped		0.06	\$549.78	\$309.58
230 - 130 - 002 - 000	FOREBAY FARMS LLC	4229 PECOTA CT	A	Undeveloped		0.09	\$852.60	\$480.12
230 - 130 - 003 - 000	FOREBAY FARMS LLC	4223 PECOTA CT	A	Undeveloped		0.09	\$854.52	\$481.20
230 - 130 - 004 - 000	FOREBAY FARMS LLC	4215 PECOTA CT	A	Undeveloped		0.11	\$1,047.74	\$590.02
230 - 130 - 005 - 000	FOREBAY FARMS LLC	4207 PECOTA CT	A	Undeveloped		0.15	\$1,391.40	\$783.54
230 - 130 - 006 - 000	FOREBAY FARMS LLC	4204 PECOTA CT	A	Undeveloped		0.11	\$1,007.98	\$567.62
230 - 130 - 007 - 000	FOREBAY FARMS LLC	4210 PECOTA CT	A	Undeveloped		0.09	\$849.80	\$478.54
230 - 130 - 008 - 000	FOREBAY FARMS LLC	4218 PECOTA CT	A	Undeveloped		0.09	\$860.34	\$484.48
230 - 130 - 009 - 000	FOREBAY FARMS LLC	4222 PECOTA CT	A	Undeveloped		0.06	\$518.82	\$292.16
230 - 130 - 010 - 000	FOREBAY FARMS LLC	4230 PECOTA CT	A	Undeveloped		0.09	\$827.02	\$465.72
230 - 140 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	670 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 140 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	658 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 140 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	654 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 140 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	648 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	638 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	632 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	620 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	614 PHELPS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	610 PHELPS DR	B	Undeveloped		0.13	\$927.58	\$522.34
230 - 140 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4289 LASALLE DR	B	Undeveloped		0.15	\$1,086.04	\$611.58
230 - 140 - 011 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4287 LASALLE DR	B	Undeveloped		0.10	\$749.80	\$422.22
230 - 140 - 012 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4283 LASALLE DR	B	Undeveloped		0.13	\$924.92	\$520.84
230 - 140 - 013 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4281 LASALLE DR	B	Undeveloped		0.16	\$1,156.68	\$651.36
230 - 140 - 014 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	607 PEGASUS DR	B	Undeveloped		0.13	\$925.24	\$521.02
230 - 140 - 015 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	615 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 016 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	629 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 017 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	635 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 018 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	641 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 019 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	653 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 020 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	659 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 021 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	661 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 140 - 022 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4286 LASALLE DR	B	Undeveloped		0.15	\$1,104.36	\$621.90
230 - 140 - 023 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C		B	Undeveloped		0.12	\$899.76	\$506.68
230 - 140 - 024 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4282 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 140 - 025 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4278 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 140 - 026 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4276 LASALLE DR	B	Undeveloped		0.12	\$899.76	\$506.68
230 - 140 - 027 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4272 LASALLE DR	B	Undeveloped		0.13	\$971.06	\$546.84
230 - 150 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	670 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	662 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	656 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	644 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	638 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	614 PEGASUS DR	B	Undeveloped		0.26	\$1,917.14	\$1,079.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 150 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4279 LASALLE DR	B	Undeveloped		0.18	\$1,272.14	\$716.38
230 - 150 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4277 LASALLE DR	B	Undeveloped		0.13	\$948.40	\$534.08
230 - 150 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4275 LASALLE DR	B	Undeveloped		0.13	\$936.90	\$527.60
230 - 150 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4271 LASALLE DR	B	Undeveloped		0.13	\$935.90	\$527.04
230 - 150 - 011 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4269 LASALLE DR	B	Undeveloped		0.13	\$909.24	\$512.02
230 - 150 - 012 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4265 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 013 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4261 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 014 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4259 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 015 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4255 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 150 - 016 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4251 LASALLE DR	B	Undeveloped		0.14	\$1,041.54	\$586.52
230 - 150 - 017 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4246 LASALLE DR	B	Undeveloped		0.11	\$827.28	\$465.86
230 - 150 - 018 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4248 LASALLE DR	B	Undeveloped		0.12	\$902.92	\$508.46
230 - 150 - 019 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4250 LASALLE DR	B	Undeveloped		0.13	\$947.40	\$533.50
230 - 150 - 020 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4254 LASALLE DR	B	Undeveloped		0.14	\$1,004.88	\$565.88
230 - 150 - 021 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4256 LASALLE DR	B	Undeveloped		0.16	\$1,144.86	\$644.70
230 - 150 - 022 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4258 LASALLE DR	B	Undeveloped		0.18	\$1,323.80	\$745.46
230 - 150 - 023 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4260 LASALLE DR	B	Undeveloped		0.20	\$1,425.10	\$802.52
230 - 150 - 024 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4264 LASALLE DR	B	Undeveloped		0.20	\$1,440.44	\$811.14
230 - 150 - 025 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4266 LASALLE DR	B	Undeveloped		0.17	\$1,220.00	\$687.02
230 - 150 - 026 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4268 LASALLE DR	B	Undeveloped		0.14	\$1,032.72	\$581.54
230 - 160 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	692 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 160 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	686 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 160 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	680 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 160 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	674 PHELPS DR	B	Single Family	1		\$771.00	\$771.00
230 - 160 - 005 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	673 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 160 - 006 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	679 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 160 - 007 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	685 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 160 - 008 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	691 PEGASUS DR	B	Undeveloped		0.16	\$1,142.36	\$643.28
230 - 160 - 009 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	676 PEGASUS DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 160 - 010 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	680 PEGASUS DR	B	Undeveloped		0.16	\$1,151.02	\$648.16
230 - 160 - 011 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4274 THERESA LN	B	Undeveloped		0.15	\$1,110.20	\$625.18
230 - 160 - 012 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4268 THERESA LN	B	Undeveloped		0.11	\$823.60	\$463.80
230 - 160 - 013 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4262 THERESA LN	B	Undeveloped		0.11	\$823.60	\$463.80
230 - 170 - 001 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4256 THERESA LN	B	Undeveloped		0.11	\$823.60	\$463.80
230 - 170 - 002 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4254 THERESA LN	B	Undeveloped		0.11	\$823.60	\$463.80
230 - 170 - 003 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4250 THERESA LN	B	Undeveloped		0.11	\$823.60	\$463.80
230 - 170 - 004 - 000	K HOVNIANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4246 THERESA LN	B	Undeveloped		0.11	\$796.12	\$448.32
230 - 170 - 005 - 000	JENNIFER K STURGEON	4242 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 006 - 000	KEVIN BUCCOLA	4238 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 007 - 000	KATEEMA GILKEY	4234 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 008 - 000	SHAKIR A KHAN	4230 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 009 - 000	SAILAZA & DURGA PRASAD REDDY VINTHA	4226 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 010 - 000	JULIAN A & ROJAS GRACIELA MORENO	4224 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 011 - 000	SPENCER A & KATE E SUPINGER	4220 THERESA LN	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 012 - 000	CEDRIC & CASTILLO STEPHANIE HOLMES	4215 LASALLE DR	B	Single Family	1		\$771.00	\$771.00

**City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2019-20**

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2019-20 Special Tax Levy
230 - 170 - 013 - 000	SHANNON ADAMSON	4217 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 014 - 000	KAVYASHREE KEELARA & RANGEGOWDA DHAR SHIVALINGAIAH	4221 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 015 - 000	ELOISE H TORRES	4223 LASALLE DR	B	Single Family	1		\$771.00	\$771.00
230 - 170 - 016 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4227 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 170 - 017 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4229 LASALLE DR	B	Undeveloped		0.11	\$787.28	\$443.34
230 - 170 - 018 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4231 LASALLE DR	B	Undeveloped		0.12	\$860.10	\$484.34
230 - 170 - 019 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4235 LASALLE DR	B	Undeveloped		0.11	\$833.44	\$469.32
230 - 170 - 020 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4237 LASALLE DR	B	Undeveloped		0.12	\$849.60	\$478.44
230 - 170 - 021 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4241 LASALLE DR	B	Undeveloped		0.14	\$1,005.56	\$566.26
230 - 170 - 022 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4245 LASALLE DR	B	Undeveloped		0.19	\$1,351.46	\$761.04
230 - 170 - 023 - 000	K HOVNANIAN ASPIRE AT BELLEVUE RANCH M2 L L C	4249 LASALLE DR	B	Undeveloped		0.16	\$1,139.68	\$641.78
Total Fiscal Year 2019-20 Special Tax Levy					271	54.53		\$466,154.48

Goodwin Consulting Group, Inc.

APPENDIX D

Rate and Method of Apportionment of Special Tax

EXHIBIT A-1

IMPROVEMENT AREA 1 OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West) [herein "CFD No. 2005-1"] shall be levied and collected according to the tax liability determined by the City Council, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2005-1, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of Improvement Area 1 of the CFD including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the CFD or the City, or designee thereof, or both); the costs of collecting the Special Taxes (whether by the County, the CFD or the City, or otherwise); the costs of remitting the Special Taxes to the trustee; the costs of the trustee (including legal counsel) in the discharge of the duties required of it under the indenture; the costs to the City, the CFD, or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, the CFD, or any designee thereof of providing continuing disclosure; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, the CFD, or any designee thereof related to any appeal of the levy or application of the Special Tax; the costs associated with the release of funds from an escrow account, if any. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD for any other administrative purposes of Improvement Area 1 of the CFD, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

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

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

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

“Assigned Special Tax” means the Special Tax identified for each type of property in Section C.1 below.

“Authorized Facilities” means those facilities that are authorized to be funded by Improvement Area 1.

“Backup Special Tax” means the Special Tax identified for each type of property in Section C.2 below.

“Bonds” means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by the CFD or the City for Improvement Area 1 under the Act.

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

“Capitalized Interest” means funds in a capitalized interest account available to pay interest on Bonds issued for Improvement Area 1.

“CFD” or **“CFD No. 2005-1”** means the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

“City” means the City of Merced.

“City Council” means the City Council of the City of Merced, acting as the legislative body of CFD No. 2005-1.

“County” means the County of Merced.

“Designated Buildable Lot” means a Buildable Lot for which a building permit has not been issued by the City.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit for new construction was issued on or prior to May 1 of the preceding Fiscal Year.

“Excess Multifamily Residential Property” means the acres of Multifamily Residential Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a

Special Tax must be levied on Excess Multifamily Residential Property pursuant to Step 4 in Section D below, Excess Multifamily Residential Property shall be those Assessor's Parcel(s) that most recently became Multifamily Residential Property based on the dates on which final maps recorded creating such Multifamily Residential Property.

“Excess Public Property” means the acres of Public Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a Special Tax must be levied on Excess Public Property pursuant to Step 5 in Section D below, Excess Public Property shall be those Assessor's Parcel(s) that most recently became Public Property based on the dates on which final maps recorded creating such Public Property.

“Expected Residential Lot Count” means, for Improvement Area 1, 227 Buildable Lots of Single Family Residential Property in Tax Zone A, 245 Buildable Lots of Single Family Residential Property in Tax Zone B, and 239 Buildable Lots of Single Family Residential Property in Tax Zone C or, as determined by the Administrator, the number of Buildable Lots of Single Family Residential Property based on the most recently recorded Final Map or modified Final Map for each Tax Zone within Improvement Area 1.

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

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

“Improvement Area 1” means Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

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

“Multifamily Residential Property” means, in any Fiscal Year, all Parcels of Developed Property that consist of a building or buildings comprised of attached Residential Units available for rent by the general public, not for sale to an end user, and under common management.

“Other Property” means, in any Fiscal Year, all Parcels of Developed Property within the boundaries of Improvement Area 1 that are not Single Family Residential Property or Multifamily Residential Property.

“Proportionately” means, for Developed Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Developed Property. 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.

“Public Property” means any Assessor's Parcels in Improvement Area 1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of right-of-way or other public

use has been granted to the United States of America, the State of California, the County, the City, or other local governments or public agencies.

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

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

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

“Special Tax Requirement” means, in the following order of priority, the amount necessary in any Fiscal Year to: (i) pay all Administrative Expenses except those associated with City staff time; (ii) pay principal and interest on Bonds which is due in the calendar year that begins in such Fiscal Year; (iii) create and/or replenish reserve funds for the Bonds; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes within Improvement Area 1, are expected to occur in the Fiscal Year in which the tax will be collected; (v) pay Administrative Expenses associated with City staff time; and (vi) pay the costs of Authorized Facilities except that any such amount shall not result in a Special Tax being levied on Undeveloped Property pursuant to Step 2 in Section D below. The amounts referred to in clauses (ii) and (iii) of the preceding sentence may be reduced in any Fiscal Year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds from the collection of penalties associated with delinquent Special Taxes within Improvement Area 1; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of Improvement Area 1 which are not exempt from the Special Tax pursuant to law or Section F below.

“Tax Zone” means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Attachment 1 identifies the three Tax Zones in CFD No. 2005-1.

“Tax Zone A” means the geographic area that is identified as Village 2 and Village 3 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone A.

“Tax Zone B” means the geographic area that is identified as Village 4 and Village 5 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone B.

“**Tax Zone C**” means the geographic area that is identified as Village 1 and Village 10 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone C.

“**Undeveloped Property**” means, in any Fiscal Year, all Parcels of Taxable Property within Improvement Area 1 that are not Developed Property.

B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAXES

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

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in Improvement Area 1 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the master Assessor’s Parcel that was subdivided by recordation of the Parcel Map.

C. MAXIMUM SPECIAL TAXES

The Maximum Special Tax for each Parcel of Developed Property in Improvement Area 1 shall be the greater of (i) the Assigned Special Tax identified in Section C.1 below or (ii) the Backup Special Tax determined pursuant to Section C.2 below.

1. Assigned Special Tax for Developed Property

The following Assigned Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

TABLE 1		
Developed Property Assigned Special Taxes		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$651 per Residential Unit
B	Single Family Residential Property	\$771 per Residential Unit
C	Single Family Residential Property	\$891 per Residential Unit
N/A	Other Property	\$5,220 per Acre

2. *Backup Special Tax for Developed Property*

The following Backup Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

TABLE 2		
Developed Property Backup Special Taxes		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$648 per Residential Unit
	Other Property	\$9,362 per Acre
B	Single Family Residential Property	\$907 per Residential Unit
	Other Property	\$7,258 per Acre
C	Single Family Residential Property	\$1,048 per Residential Unit
	Other Property	\$6,911 per Acre

However, if the Expected Residential Lot Count does not equal 227 for Tax Zone A, 245 for Tax Zone B, or 239 for Tax Zone C, and the City has not issued Bonds, then the Backup Special Tax for Designated Buildable Lots of Single Family Residential Property shall be calculated according to the following formula:

$$\begin{aligned}
 \text{Backup Special Tax} &= (\$9,362 \text{ for Tax Zone A, } \$7,258 \text{ for Tax Zone B, or } \$6,911 \text{ for Tax Zone C} \\
 &\quad \times \text{ Acreage of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone} \\
 &\quad \div \text{ number of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone)
 \end{aligned}$$

If the Expected Residential Lot Count does not equal 711, and the City has issued Bonds, then the following steps shall be applied:

- Step 1:** The Administrator shall calculate the Maximum Special Tax revenue projected to be available when Bonds were issued;
- Step 2:** The Administrator shall calculate the Maximum Special Tax revenue that could be collected from property in Improvement Area 1 if a change in the Expected Residential Lot Count is approved;
- Step 3:** If the amount determined in Step 2 is more than that calculated in Step 1, the change in the Expected Residential Lot Count may be approved without further action. If the revenue calculated in Step 2 is less than that calculated in Step 1, one of the following must occur:
- (a) The change in the Expected Residential Lot Count is not submitted for approval or, if submitted, is not approved by the City;
 - (b) The Council, prior to approval of the change in the Expected Residential Lot Count, completes proceedings under the Act to increase the Maximum Special Tax, on Assessor's Parcels owned by the landowners requesting same, to an amount sufficient to maintain the total Maximum Special Tax revenue that could be generated within Improvement Area 1 before the change in the Expected Residential Lot Count was approved; or
 - (c) Before approval of the change in the Expected Residential Lot Count, the landowner requesting the change prepays to the City an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section G below to prepay the Special Tax. Any such prepayment shall be used by the City to call Bonds.

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

3. Undeveloped Property

The Maximum Special Tax for Parcels of Undeveloped Property is \$9,362 per Acre for Tax Zone A, \$7,258 per Acre for Tax Zone B, and \$6,911 per Acre for Tax Zone C.

D. METHOD OF LEVY OF THE SPECIAL TAX

Commencing with Fiscal Year 2006-07 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year. The Special Tax shall then be levied according to the following steps:

- Step 1:** The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Assigned Special Tax for such Fiscal Year determined pursuant to Section C.1 until the amount levied on Developed Property is equal to the Special Tax Requirement prior to applying any Capitalized Interest that is available in the CFD accounts;
- Step 2:** If additional revenue is needed to satisfy the Special Tax Requirement after Step 1 and after applying Capitalized Interest to reduce the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for such Undeveloped Property determined pursuant to Section C.3;
- Step 3:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the Special Tax levied on each Parcel of Developed Property whose Maximum Special Tax is derived by application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax to the Maximum Special Tax for each Parcel;
- Step 4:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first three steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Multifamily Residential Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year;
- Step 5:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first four steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Public Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year.

E. MANNER OF COLLECTION OF THE SPECIAL TAXES

The Special Taxes for CFD No. 2005-1 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 G below and provided further that the City may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and Authorized Facilities have been completed. However, in no event shall Special Taxes be levied after Fiscal Year 2041-42. Under no circumstances may the Special Tax on one Parcel be increased by more than ten percent (10%) as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels.

F. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on up to 22.49 Acres of Public Property and Multifamily Residential Property combined within Tax Zone A, 70.27 Acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and 29.03 Acres of Public Property and Multifamily Residential Property combined within Tax Zone C of Improvement Area 1. A Special Tax may be levied on Excess Multifamily Residential Property pursuant to Step 4 of Section D and on Excess Public Property pursuant to Step 5 of Section D; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid pursuant to Section G below. No Special Tax shall be levied in any Fiscal Year on Parcels that have fully prepaid the Special Tax obligation pursuant to the formula set forth in Section G.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

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

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

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

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

“Previously Issued Bonds” means all Bonds that have been issued for Improvement Area 1 prior to the date of prepayment.

“Public Facilities Requirement” means either \$5,790,000 in 2005 dollars, which shall increase on January 1, 2006, and on each January 1 thereafter, by the percentage increase, if any, in the construction cost index for the San Francisco region for the prior twelve (12) month period as published in the *Engineering New Record* or other comparable source if the *Engineering News Record* is discontinued or otherwise not available, or such other

number as shall be determined by the Administrator to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of Improvement Area 1.

1. Full Prepayment of Special Tax Obligation

The Special Tax obligation applicable to an Assessor's Parcel in Improvement Area 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 City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

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

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

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

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

- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (the “*Future Facilities Amount*”).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the “*Redemption Premium*”).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds
- Step 8.** Compute the amount of interest the City reasonably expects to derive from the reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9.** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (the “*Defeasance Requirement*”).
- Step 10.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “*Administrative Fees and Expenses*”).
- Step 11.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, a reserve fund credit shall be calculated as a reduction, if any, in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the “*Reserve Fund Credit*”).
- Step 12.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “*Prepayment Amount*”).
- Step 13.** The amounts computed pursuant to Steps 3, 6, and 9, less the amount computed pursuant to Step 11, shall be deposited in the appropriate fund established under the Indenture and used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited in the Construction Fund, and the amount determined in Step 10 shall be deposited in the fund established to pay Administrative Expenses.

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

2. Partial Prepayment of Special Tax Obligation

A partial prepayment of the Special Tax obligation shall be allowed after a Final Map has been recorded for a portion of property within Improvement Area 1 but prior to any Parcel within Improvement Area 1 becoming Developed Property. If a partial prepayment is made, it must apply to all Parcels within Improvement Area 1. The property owner requesting to make a partial prepayment shall provide the City with written notice of his/her intent to partially prepay the Special Tax obligation and shall identify the percentage of such obligation that is intended to be prepaid. Within 30 days of receipt of such written notice, the City shall notify such owner of the partial prepayment amount, which must be received not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

To calculate the sum of the partial prepayment amounts for all Parcels in Improvement Area 1, the Administrator shall apply Steps 3 through 13 from Section G.1 above, using the percentage of the Special Tax obligation that is intended to be prepaid as the quotient for purposes of Step 3 and Step 5. Once the sum of the partial prepayments for all Parcels in Improvement Area 1 has been received by the City, all of the Assigned Special Taxes and Backup Special Taxes in Section C shall be reduced by the same percentage by which the Special Tax obligation was reduced. The Administrator shall record an amended Notice of Special Tax lien against all Parcels within Improvement Area 1 identifying the reduced Maximum Special Tax rates that resulted from the partial prepayment.

H. INTERPRETATION OF SPECIAL TAX FORMULA

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

I. APPEALS

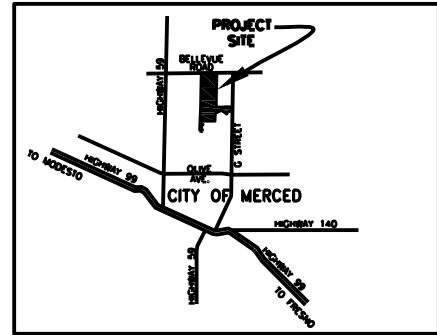
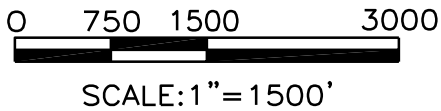
Appeals of any claim of incorrect computation of Special Tax or application of this Rate and Method may be made by the owner of an Assessor's Parcel or such owner's duly-authorized representative by filing a written notice of appeal with the Administrator not later than thirty (30) days after having paid the disputed Special Tax. The Administrator shall promptly review the appeal and, if necessary, meet with the property owner (or representative), consider written and oral evidence regarding the amount of the Special Tax, and decide the appeal. If the property owner disagrees with the Administrator's decision, the owner may then file a written appeal with the City Council, whose decision shall be final. If the decision of the Administrator or the City Council requires the Special Tax to be modified or changed in favor of the property owner, no

cash refund shall be made for prior years' Special Tax levies, but an adjustment shall be made to the next Special Tax levy(ies) as appropriate. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

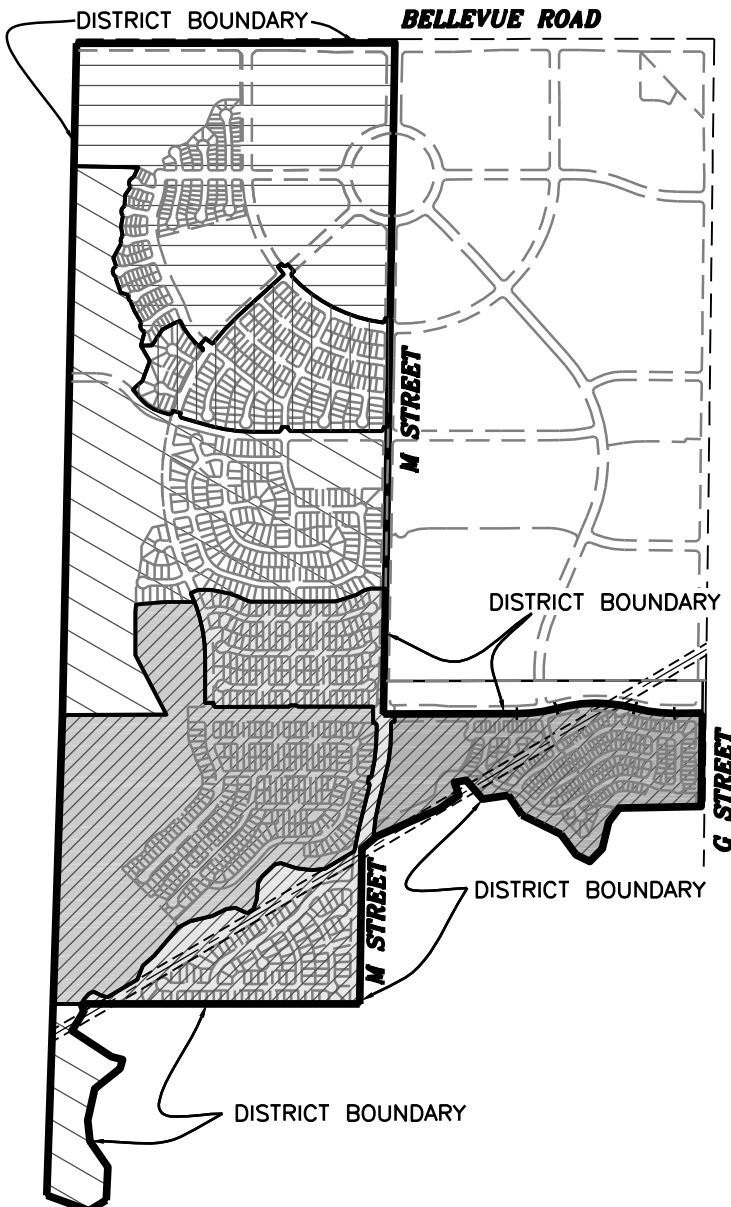
ATTACHMENT 1

IMPROVEMENT AREAS 1 AND 2 OF THE
CITY OF MERCED
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)

IDENTIFICATION OF TAX ZONES



VICINITY MAP



ASSESSOR PARCEL NUMBERS

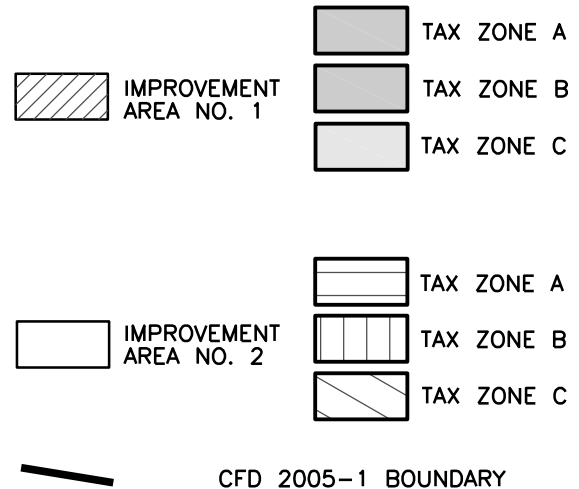
IMPROVEMENT AREA NO. 1

A PORTION OF APN 224-010-006, 224-010-004, ALL OF 224-010-005, 224-010-003, AND A PORTION OF 060-041-012

IMPROVEMENT AREA NO. 2

ALL OF APN 060-041-002, A PORTION OF APN 060-041-012, 224-010-006, 224-010-004 AND A PORTION OF APN 224-010-001

LEGEND



WOOD RODGERS
ENGINEERING • MAPPING • PLANNING • SURVEYING

1012 11th St., Suite 300 Tel 209.549.7060
Modesto, CA 95354 Fax 209.549.7064

APPENDIX E

Resolution No. 2010-67

CITY OF MERCED

"Gateway to Yosemite"



CITY CLERK'S CERTIFICATE

I, JOHN M. BRAMBLE, City Clerk of the City of Merced, California, do hereby certify that the attached document, entitled:

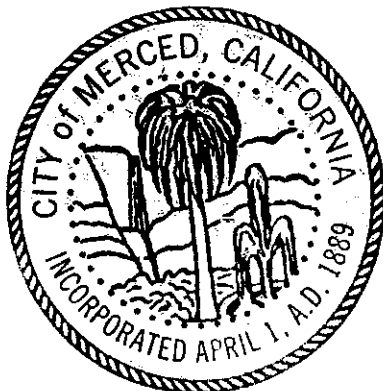
RESOLUTION 2010-67


A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MERCED, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) AMENDING RESOLUTION NO. 2005-133 TO CLARIFY AND INTERPRET THE RATE AND METHOD OF APPORTIONMENT RELATING TO SAID COMMUNITY FACILITIES DISTRICT

is a true and correct copy of the original on file in the Office of the Merced City Clerk, Merced, California.

DATED: August 17, 2010

JOHN M. BRAMBLE, CITY CLERK



BY: 
JAMIE FANCONI
Deputy City Clerk

RESOLUTION NO. 2010- 67

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF MERCED, CALIFORNIA, ACTING
AS THE LEGISLATIVE BODY OF COMMUNITY
FACILITIES DISTRICT NO. 2005-1 (BELLEVUE
RANCH WEST) AMENDING RESOLUTION NO.
2005-133 TO CLARIFY AND INTERPRET THE
RATE AND METHOD OF APPORTIONMENT
RELATING TO SAID COMMUNITY FACILITIES
DISTRICT**

WHEREAS, Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), the City Council (the "City Council") of the City of Merced ("the City"), by the adoption of Resolution No. 2005-133 (the "Resolution of Formation"), formed Community Facilities District No. 2005-1 (Bellevue Ranch West) of the City of Merced, County of Merced, State of California (the "District"), for the purposes of financing the design, construction, and acquisition of certain public facilities for Improvement Area No. 1 and Improvement Area No. 2 of the District (the "Improvement Areas"); and,

WHEREAS, Pursuant to Section 53326 and 53350 of the Act, a special election was held on December 5, 2005 in which the eligible electors of each Improvement Area approved by more than two-thirds vote the proposition of levying a special tax on taxable property within the Improvement Area and the incurrence of bonded indebtedness for the financing of the authorized public facilities for such Improvement Area; and,

WHEREAS, On July 17, 2006, the District adopted Ordinance No. 2248 approving the levy of special tax for the Improvement Area No. 1 of the District in accordance with a rate and method of apportionment of special tax for such Improvement Area No. 1 as set forth in Exhibit A to the Resolution of Formation (the "Rate and Method of Apportionment"); and,

WHEREAS, On July 27, 2006, the District issued \$7,140,000 aggregate principal amount of its 2006 Special Tax Bonds (Improvement Area No. 1) ("the Bonds") secured by special taxes levied pursuant to the Rate and Method of Apportionment for Improvement Area No. 1; and,

WHEREAS, The original intent of all parties to the transaction was that the levy of special taxes for Improvement Area No. 1 include taxable property that consists only of buildable, final mapped parcels, being 711 residential parcels and 1 commercial parcel, as described in the final Official Statement dated July 12, 2006, relating to the Bonds; and,

WHEREAS, Pursuant to Section H of the Rate and Method of Apportionment, the City acting on behalf of the District may correct ambiguities and in its discretion, interpret the application of any section of the Rate and Method of Apportionment and now desires to amend the Rate and Method of Apportionment as set forth in Exhibit A-1 to the Resolution of Formation to clarify the original intent of taxable property.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF MERCED, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, AS FOLLOWS:

SECTION 1. The above recitals are all true and correct.

SECTION 2. The City acting on behalf of the District hereby determines to clarify the Rate and Method of Apportionment and application and scope of the special tax and taxable property as originally intended and Exhibit A-1 to the Resolution of Formation is hereby amended by inserting clarifying language to the definition of "Assessor's Parcel" or "Parcel" within the Rate and Method of Apportionment. The definition of "Assessor's Parcel" or "Parcel" within Exhibit A-1 to the Resolution of Formation is hereby amended to read as follows:

"Assessor's Parcel' or 'Parcel' means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number *that is a Buildable Lot.*"

SECTION 3. Except as provided herein, Resolution of Formation shall remain in full force and effect. The Rate and Method of Apportionment, as amended herein, shall constitute the rate and method of apportionment of special taxes within the Improvement Area No. 1 of the District as authorized and levied pursuant to Ordinance No. 2248 until such special tax may be modified or amended from time to time pursuant to its terms and/or the provisions of the Act.

SECTION 4. The City Clerk is directed to file or cause to be filed with the Recorder of the County of Merced an amendment to the Notice of Special Tax

Lien relating to the District to reflect the Rate and Method of Apportionment as clarified and amended.

SECTION 5. This resolution shall become effective upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Merced at a regular meeting held on the 2nd day of August 2010, by the following vote:

AYES: Council Members: CARLISLE, PEDROZO, RAWLING, BLAKE, LOR, SPRIGGS

NOES: Council Members: NONE

ABSENT: Council Members: GABRIAULT-ACOSTA

ABSTAIN: Council Members: NONE

APPROVED:

William S. Spriggs

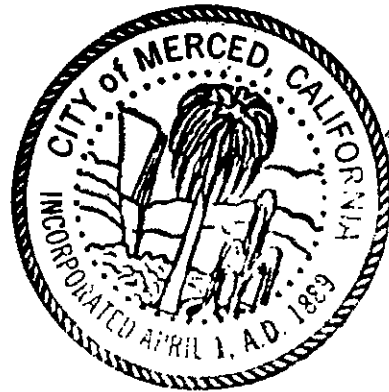
Mayor

ATTEST:
JOHN M. BRAMBLE, CITY CLERK

BY: *John M. Bramble*

Assistant/Deputy City Clerk

(SEAL)



APPROVED AS TO FORM:

Ken Rygel 7/26/10

City Attorney Date

APPENDIX F

*Boundary Map of
Improvement Area No. 1 of
CFD No. 2005-1*

BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF MERCED THIS ____
DAY OF _____, 200__.

CITY CLERK OF THE CITY OF MERCED

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE
CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, WAS APPROVED
BY THE CITY COUNCIL OF THE CITY OF MERCED AT A REGULAR MEETING
THEREOF, HELD ON THE ____ DAY OF _____, 200__ BY ITS
RESOLUTION NO. _____.

CITY CLERK OF THE CITY OF MERCED

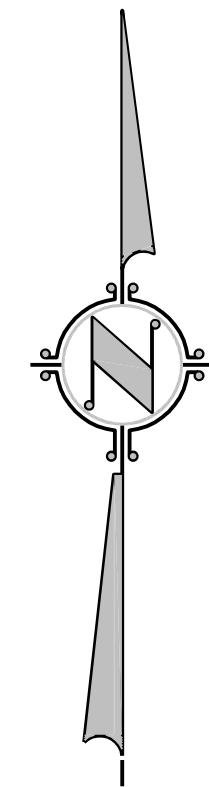
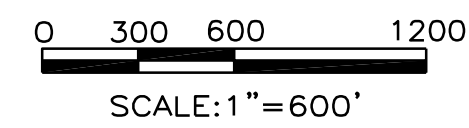
FILED THIS ____ DAY OF _____, 200__, AT THE HOUR OF ____
O'CLOCK, __M. IN BOOK ____ OF MAPS OF ASSESSMENTS AND COMMUNITY
FACILITIES DISTRICTS AT PAGE(S) _____, IN THE OFFICE OF THE COUNTY
RECORDER IN THE COUNTY OF MERCED, STATE OF CALIFORNIA AND AS
INSTRUMENT NO. _____.

FEE _____

NO. _____

COUNTY RECORDER
OF THE COUNTY OF MERCED

BY: _____
DEPUTY



ASSESSOR PARCEL NUMBERS

IMPROVEMENT AREA NO. 1

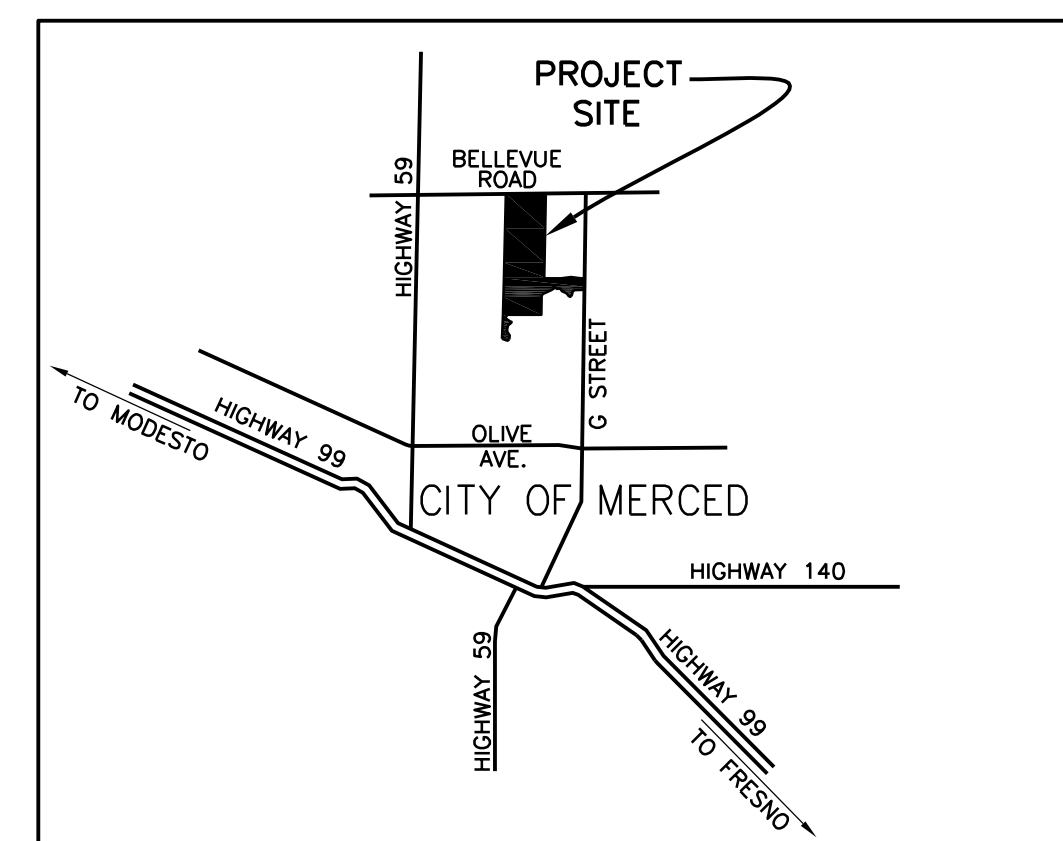
A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, ALL OF 224-030-010 AND
060-041-002

IMPROVEMENT AREA NO. 2

A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, AND ALL OF APN 224-010-003
AND 224-010-005

LEGEND

	IMPROVEMENT AREA NO. 1		TAX ZONE A
	IMPROVEMENT AREA NO. 2		TAX ZONE B
			TAX ZONE C
			TAX ZONE A
			TAX ZONE B
			TAX ZONE C
	CFD 2005-1 BOUNDARY		

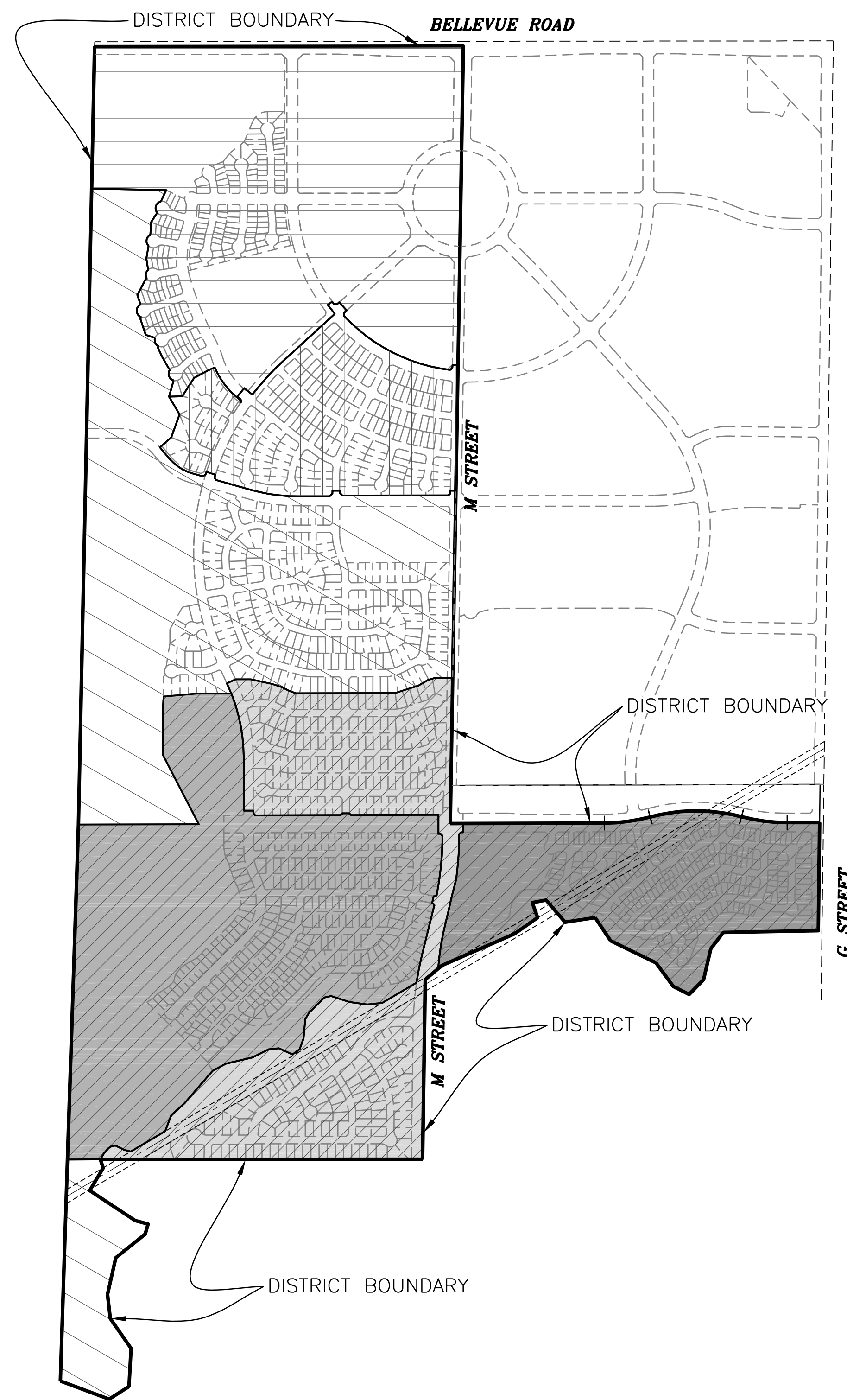


VICINITY MAP

WOOD RODGERS
ENGINEERING • MAPPING • PLANNING • SURVEYING
1012 11th St., Suite 300 Tel 209.549.7060
Modesto, CA 95354 Fax 209.549.7064

AUGUST 2005

1270.001



**BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
OF THE CITY OF MERCED, COUNTY OF MERCED,
STATE OF CALIFORNIA**

IMPROVEMENT AREA NO. 1 - LEGAL DESCRIPTION

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6 AND SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE NORTH LINE OF SECTION 7, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 525.75 FEET;
- NORTH 00°00'00" EAST, 330.17 FEET;
- NORTH 04°48'06" EAST, 64.27 FEET;
- NORTH 84°50'54" EAST, 221.79 FEET;
- NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1168.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 68°15'40" EAST,
- THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 58.63 FEET;
- NORTH 24°36'54" WEST, 16.70 FEET;
- NORTH 65°23'06" EAST, 64.00 FEET;
- NORTH 90°00'00" EAST, 103.65 FEET;
- SOUTH 77°51'23" EAST, 146.24 FEET;
- SOUTH 71°43'03" EAST, 70.33 FEET;
- SOUTH 62°35'59" EAST, 51.90 FEET;
- SOUTH 70°27'12" EAST, 50.26 FEET;
- NORTH 89°49'57" EAST, 669.82 FEET;
- NORTH 72°22'00" EAST, 165.41 FEET;
- NORTH 59°33'36" EAST, 74.22 FEET;
- NORTH 74°11'32" EAST, 50.41 FEET;
- NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS;

THENCE ALONG THE EAST LINE OF SAID DESIGNATED REMAINDER, SOUTH 00°57'44" WEST, 981.84 FEET TO THE SOUTHEAST CORNER OF SAID DESIGNATED REMAINDER; THENCE ALONG THE SOUTHERLY LINE OF PARCEL 1 OF SAID 95 P.M. 50 THE FOLLOWING COURSES:

- NORTH 89°49'57" EAST, 1040.34 FEET TO A TANGENTIAL CURVE TO THE LEFT WITH A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13" A DISTANCE OF 311.44 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 29°44'26" A DISTANCE OF 622.88 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13" A DISTANCE OF 311.44 FEET;
- THENCE NORTH 89°49'57" EAST, 218.89 FEET TO THE WEST LINE OF THAT PROPERTY DESCRIBED IN THE DEED TO MERCED COUNTY, RECORDED IN BOOK "O" OF DEEDS, PAGE 50 ("O" D 50), MERCED COUNTY RECORDS;

THENCE ALONG THE WEST LINE OF SAID "O" D 50 SOUTH 00°44'27" WEST, 729.64 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:

- SOUTH 88°56'42" WEST, 640.55 FEET;
- SOUTH 37°15'12" WEST, 138.31 FEET;
- SOUTH 13°20'12" WEST, 214.51 FEET;
- SOUTH 44°21'42" WEST, 138.88 FEET;
- NORTH 63°18'18" WEST, 119.20 FEET;
- NORTH 36°24'03" WEST, 198.23 FEET;
- NORTH 64°03'33" WEST, 339.93 FEET;
- NORTH 33°40'18" WEST, 187.45 FEET;
- SOUTH 81°15'42" WEST, 204.90 FEET;
- NORTH 40°47'33" WEST, 197.05 FEET;
- SOUTH 79°33'57" WEST, 94.15 FEET;
- SOUTH 19°27'48" EAST, 106.85 FEET;
- SOUTH 54°56'57" WEST, 189.47 FEET;
- SOUTH 66°25'42" WEST, 535.28 FEET;
- SOUTH 49°47'12" WEST, 146.72 FEET;
- SOUTH 00°49'05" WEST, 1211.97 FEET;
- SOUTH 89°58'26" WEST ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 AND ITS PROLONGATION, 2394.85 FEET TO THE WEST LINE OF SAID SECTION 7;

THENCE NORTH 01°51'53" EAST ALONG THE WEST LINE OF SECTION 7 A DISTANCE OF 2258.54 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.

CONTAINING 212.70 ACRES, MORE OR LESS.

IMPROVEMENT AREA NO. 2 - LEGAL DESCRIPTION

PARCEL ONE

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE SOUTH LINE OF SECTION 6, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 525.75 FEET;
- NORTH 00°00'00" EAST, 330.17 FEET;
- NORTH 04°48'06" EAST, 64.27 FEET;
- NORTH 84°50'54" EAST, 221.79 FEET;
- NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1168.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 68°15'40" EAST,
- THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 58.63 FEET;
- NORTH 24°36'54" WEST, 16.70 FEET;
- NORTH 65°23'06" EAST, 64.00 FEET;
- NORTH 90°00'00" EAST, 103.65 FEET;
- SOUTH 77°51'23" EAST, 146.24 FEET;
- SOUTH 71°43'03" EAST, 70.33 FEET;
- SOUTH 62°35'59" EAST, 51.90 FEET;
- SOUTH 70°27'12" EAST, 50.26 FEET;
- NORTH 89°49'57" EAST, 669.82 FEET;
- NORTH 72°22'00" EAST, 165.41 FEET;
- NORTH 59°33'36" EAST, 74.22 FEET;
- NORTH 74°11'32" EAST, 50.41 FEET;
- NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS;

THENCE ALONG THE EAST LINE OF SAID DESIGNATED REMAINDER AND OF PARCEL 3 OF SAID 95 P.M. 50 NORTH 00°57'44" EAST 4261.64 FEET TO THE NORTHEAST CORNER OF SAID PARCEL 3; THENCE SOUTH 89°56'04" WEST 2486.30 FEET TO THE NORTHWEST CORNER OF SAID PARCEL 3; THENCE ALONG THE WEST LINE OF SAID PARCEL 3 SOUTH 01°11'36" WEST 5248.34 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.

PARCEL TWO

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE WEST LINE OF SECTION 7 SOUTH 01°51'53" WEST, 2258.54 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING ALONG THE WEST LINE OF SECTION 7, SOUTH 01°51'53" WEST, 1494.01 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:

- THENCE SOUTH 69°38'07" EAST, 351.57 FEET;
- THENCE NORTH 57°40'53" EAST, 158.55 FEET;
- THENCE NORTH 02°57'23" EAST, 257.22 FEET;
- THENCE NORTH 34°46'07" WEST, 244.85 FEET;
- THENCE NORTH 06°30'07" WEST, 164.86 FEET;
- THENCE NORTH 12°43'23" EAST, 252.63 FEET;
- THENCE NORTH 51°17'53" EAST, 253.91 FEET;
- THENCE NORTH 15°59'53" EAST, 71.47 FEET;
- THENCE NORTH 75°00'37" WEST, 91.04 FEET;
- THENCE NORTH 56°37'37" WEST, 366.68 FEET;
- THENCE NORTH 30°52'53" EAST, 177.57 FEET;
- THENCE NORTH 17°51'21" WEST, 60.46 FEET TO A POINT WHICH BEARS NORTH 89°58'26" EAST FROM THE POINT OF BEGINNING;
- THENCE SOUTH 89°58'26" WEST, 221.87 FEET TO THE POINT OF BEGINNING.

BOTH PARCELS CONTAINING 274.51 ACRES TOTAL, MORE OR LESS.



AUGUST 2005

1270.001

APPENDIX G

*Assessor's Parcel Maps for
Fiscal Year 2019-20*

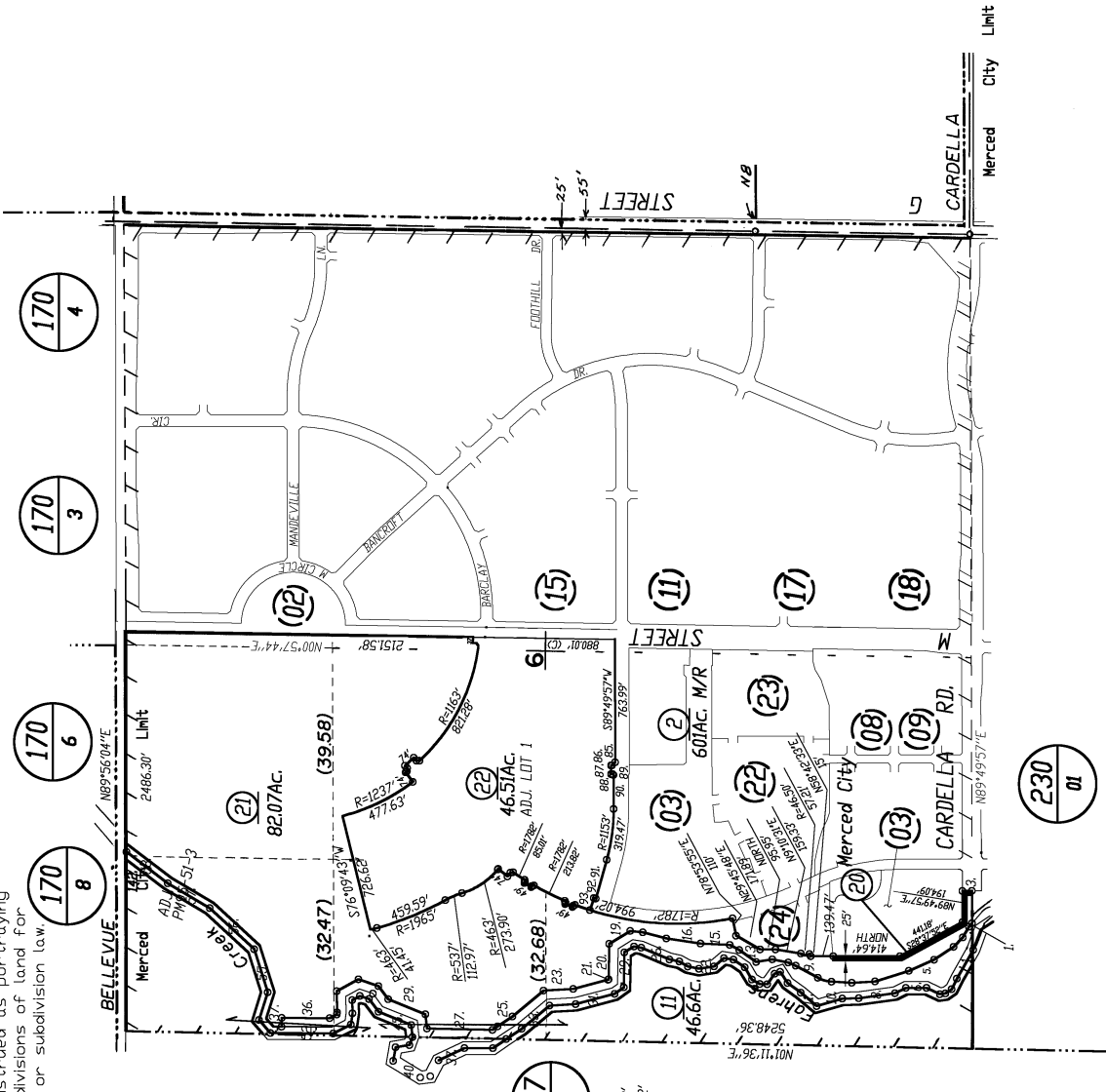
-NOTE-

This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

T. 7S, R. 14E., M.D.B. & M.

Tax Rate Area 005-144 005-145

224-01



Bellevue Ranch West Village 1, R.M. Vol.68, Pg.41

Assessor's Map Bk.224 Pg.01
County of Merced, Calif.
2003

NOTE-Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

DRAWN 12-03
REVISED 4-10
08-06-18

- (C) FAHRENS CREEK
1. N6°22'05"W 191.39'
 2. N6°00'36"W 76.04'
 3. N5°11'11"W 42.88'
 4. N3°36'00"W 34.76'
 5. N2°24'09"E 91.41'
 6. N0°01'48"W 128.19'
 7. N0°32'36"W 144.54'
 8. N0°37'59"W 236.82'
 9. N0°19'14"W 102.12'
 10. N6°24'25"W 165.88'
 11. N4°03'24"E 69.75'
 12. N5°21'59"E 66.51'
 13. N5°21'59"E 66.51'
 14. N5°21'59"E 66.51'
 15. N5°06'20"W 79.01'
 16. N0°26'55"E 45.85'
 17. N2°46'32"E 36.53'
 18. N3°37'59"E 88.24'
 19. N3°37'59"E 88.24'
 20. N0°54'40"E 59.95'
 21. N3°56'34"W 80.04'
 22. N0°52'40"W 94.95'
 23. N0°36'55"E 70.34'
 24. N1°01'16"E 62.64'
 25. N1°16'15"E 189.96'
 26. N2°47'03"E 45.39'
 27. N0°11'41"E 45.39'
 28. N3°05'08"W 216.89'
 29. N3°22'55"W 69.28'
 30. N4°47'34"W 250.55'
 31. N3°49'47"W 225.27'
 32. N0°12'51"W 162.73'
 33. N3°49'47"W 225.27'
 34. N3°41'46"W 114.96'
 35. N3°29'54"W 99.92'
 36. N0°07'04"E 176.51'
 37. N2°51'02"W 177.84'
 38. N6°42'51"W 111.96'
 39. N3°43'52"W 177.48'
 40. S7°59'24"E 86.32'
 41. S7°59'24"E 86.32'
 42. S08°53'34"E 86.97'
 43. S08°49'03"E 53.23'
 44. N2°04'02"E 288.55'
 45. N5°09'09"E 99.17'
 46. N8°42'58"E 59.40'
 47. N8°38'18"W 54.24'
 48. S39°42'30"W 82.01'
 49. S39°42'30"W 82.01'
 50. N2°07'08"W 122.22'
 51. N0°25'57"E 390.16'
 52. N48°59'25"E 108.02'
 53. N7°35'05"E 178.95'
 54. N4°17'59"E 376.60'
 55. N30°38'55"E 302.42'
 56. N37°21'48"E 322.69'

- FAHRENS CR. PROP. LINE
1. M8°46'56"W 29.68'
 2. N6°00'36"W 76.04'
 3. N5°11'11"W 42.88'
 4. N3°36'00"W 34.76'
 5. N2°24'09"E 91.41'
 6. N0°01'48"W 128.19'
 7. N0°32'36"W 144.54'
 8. N0°37'59"W 236.82'
 9. N0°19'14"W 102.12'
 10. N6°24'25"W 165.88'
 11. N4°03'24"E 69.75'
 12. N5°21'59"E 66.51'
 13. N5°21'59"E 66.51'
 14. N5°21'59"E 66.51'
 15. N5°06'20"W 79.01'
 16. N0°26'55"E 45.85'
 17. N2°46'32"E 36.53'
 18. N3°37'59"E 88.24'
 19. N3°37'59"E 88.24'
 20. N0°54'40"E 59.95'
 21. N3°56'34"W 80.04'
 22. N0°52'40"W 94.95'
 23. N0°36'55"E 70.34'
 24. N1°01'16"E 62.64'
 25. N1°16'15"E 189.96'
 26. N2°47'03"E 45.39'
 27. N0°11'41"E 45.39'
 28. N3°05'08"W 216.89'
 29. N3°22'55"W 69.28'
 30. N4°47'34"W 250.55'
 31. N3°49'47"W 225.27'
 32. N0°12'51"W 162.73'
 33. N3°49'47"W 225.27'
 34. N3°41'46"W 114.96'
 35. N3°29'54"W 99.92'
 36. N0°07'04"E 176.51'
 37. N2°51'02"W 177.84'
 38. N6°42'51"W 111.96'
 39. N3°43'52"W 177.48'
 40. S7°59'24"E 86.32'
 41. S7°59'24"E 86.32'
 42. S08°53'34"E 86.97'
 43. S08°49'03"E 53.23'
 44. N2°04'02"E 288.55'
 45. N5°09'09"E 99.17'
 46. N8°42'58"E 59.40'
 47. N8°38'18"W 54.24'
 48. S39°42'30"W 82.01'
 49. S39°42'30"W 82.01'
 50. N2°07'08"W 122.22'
 51. N0°25'57"E 390.16'
 52. N48°59'25"E 108.02'
 53. N7°35'05"E 178.95'
 54. N4°17'59"E 376.60'
 55. N30°38'55"E 302.42'
 56. N37°21'48"E 322.69'

- FAHRENS CR. PROP. LINE
57. S22°47'03"W 190.70'
 58. S11°18'16"W 65.57'
 59. S30°59'55"W 61.11'
 60. S11°30'37"W 56.28'
 61. S08°52'40"E 76.64'
 62. S39°56'34"E 87.09'
 63. S34°03'08"W 102.59'
 64. S39°37'19"W 86.66'
 65. S29°46'32"W 35.77'
 66. S01°26'55"W 14.23'
 67. S19°12'10"E 70.46'
 68. S55°06'20"E 80.95'
 69. S19°12'10"E 80.95'
 70. S56°33'17"W 107.12'
 71. S36°06'35"W 95.44'
 72. S40°13'24"W 109.61'
 73. S01°59'42"E 105.19'
 74. S01°59'42"E 105.19'
 75. S07°51'59"E 77.83'
 76. S25°58'15"E 77.83'
 77. S00°31'48"E 146.43'
 78. S07°43'59"E 134.33'
 79. S07°43'59"E 134.33'
 80. S34°19'11"E 26.72'
 81. S63°45'11"E 63.84'
 82. S60°22'05"E 203.84'
 83. S69°50'47"E 69.82'
 84. N89°49'57"W 54.00'
 85. N45°10'03"W 28.28'
 86. N00°10'03"W 5.03'
 87. S89°49'57"W 54.00'
 88. S00°10'03"E 10.03'
 89. S44°49'57"W 7.07'
 90. N34°17'32"W 211.94'
 91. N1°10'32"W 251.08'
 92. R=170.32'
 93. N72°17'33"W 79'

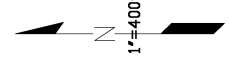
-NOTE-

This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

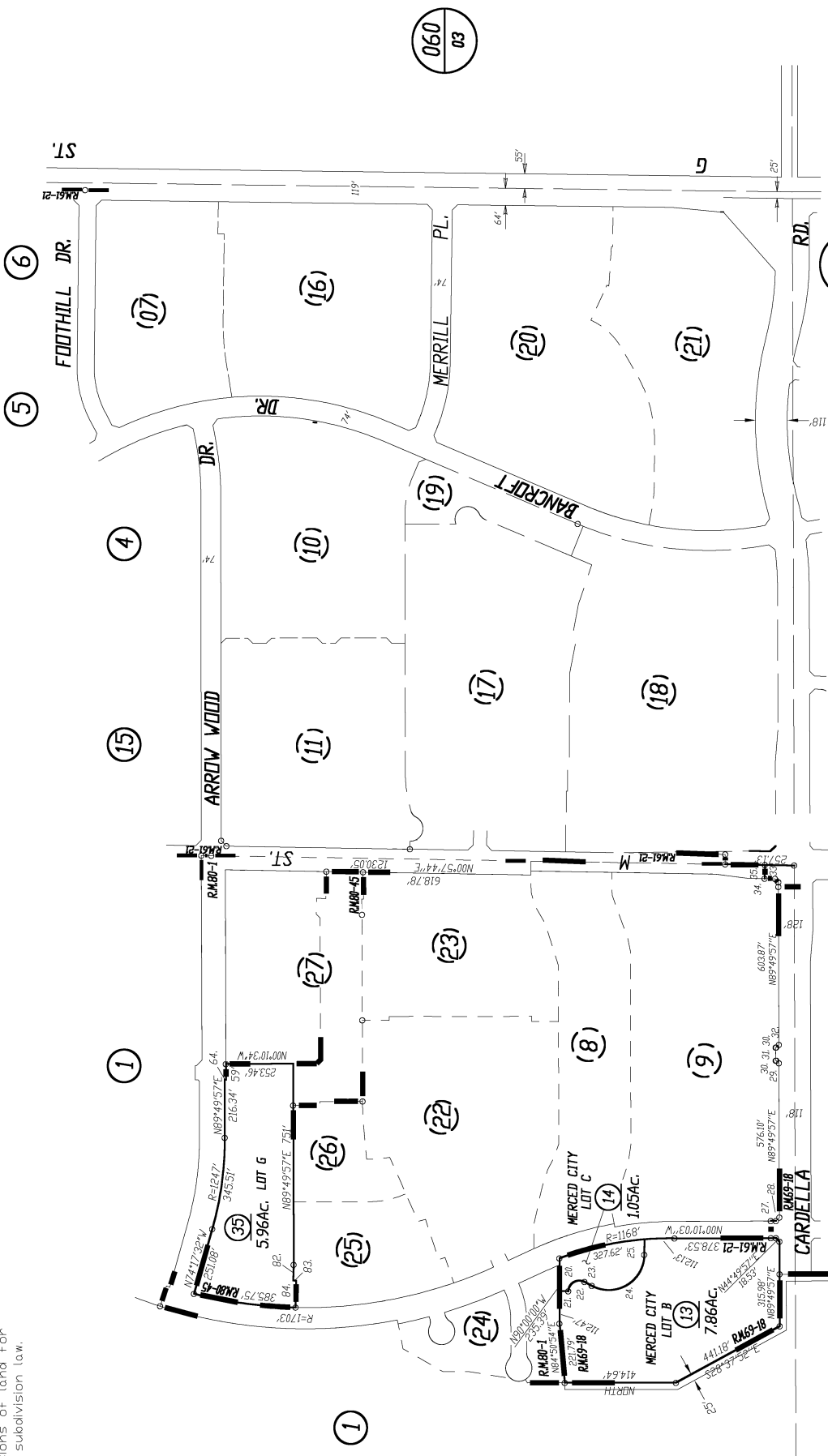
PDR. SE1/4 SEC 6, T.7S., R.14E., M.D.B.&M.

Tax Rate Area 005-145

224-03



- 20. 122.92'
- 21. S001/4 32.93'
- 22. R=41' L=83.37'
- 23. N89°10'50"E 31.02'
- 24. S85°51'17.31"W 17.18'
- 25. N89°57'16.88"E 16.89'
- 27. S001°00'3"E 18.53'
- 28. S45°10'03"E 18.53'
- 29. N44°49'57"E 13.89'
- 30. N00°10'03"W 21.8'
- 31. N89°49'57"E 19.9'
- 32. N44°49'57"E 18.5'
- 33. N44°49'57"E 18.5'
- 34. N89°57'44"E 38.49'
- 35. N89°02'16"W 51'
- 64. N00°10'03"W 5'
- 60. 89°49'57"E 14.63'
- 83. R=1603' 10.71'
- 84. N88°51'07"W 100'



- DRAWN 12-03
- REVISED 12-05
- 8-06
- 9-06
- 10-06
- 12-06
- 4-29-10
- 2-21-18
- 4-27-18
- 5-2-18
- 7-18-18
- 8-06-18
- 2-22-19

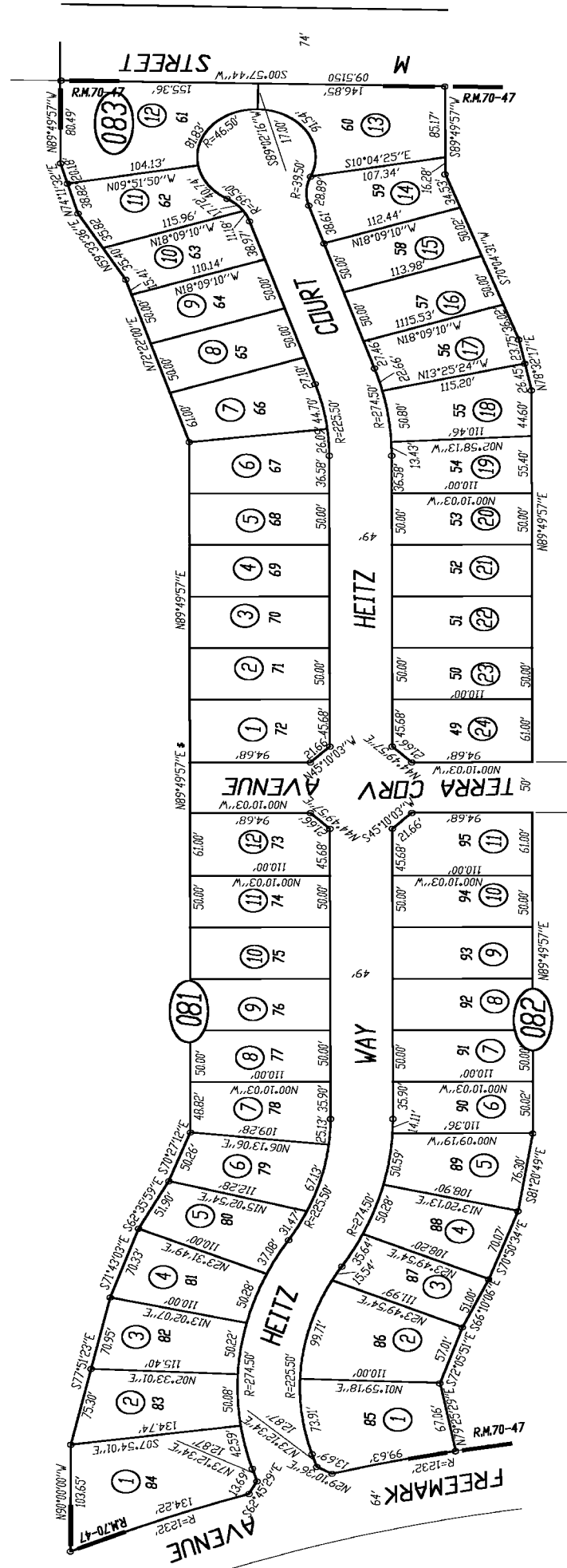
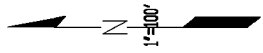
Bellevue Ranch East - Phase 1, R.M. Vol. 61, Pg. 21.
 Bellevue Ranch West Village 5, R.M. Vol. 69, Pg. 18.
 Bellevue Ranch West - Village 12, Ph. 1, R.M. Vol.80, Pg.1
 Bellevue Ranch West - Village 12, Ph. 5, R.M. Vol.80, Pg.45

- 230 01
- 230 11
- 230 09
- 230 07

NOTE-Assessor's Block Numbers Shown in Ellipses
 Assessor's Parcel Numbers Shown in Circles

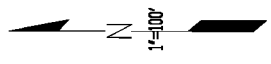
Assessor's Map Bk.224 Pg.03
 County of Merced, Calif
 2003

This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



Bellevue Ranch West Village 10, R.M. Vol. 70, Pg. 47.

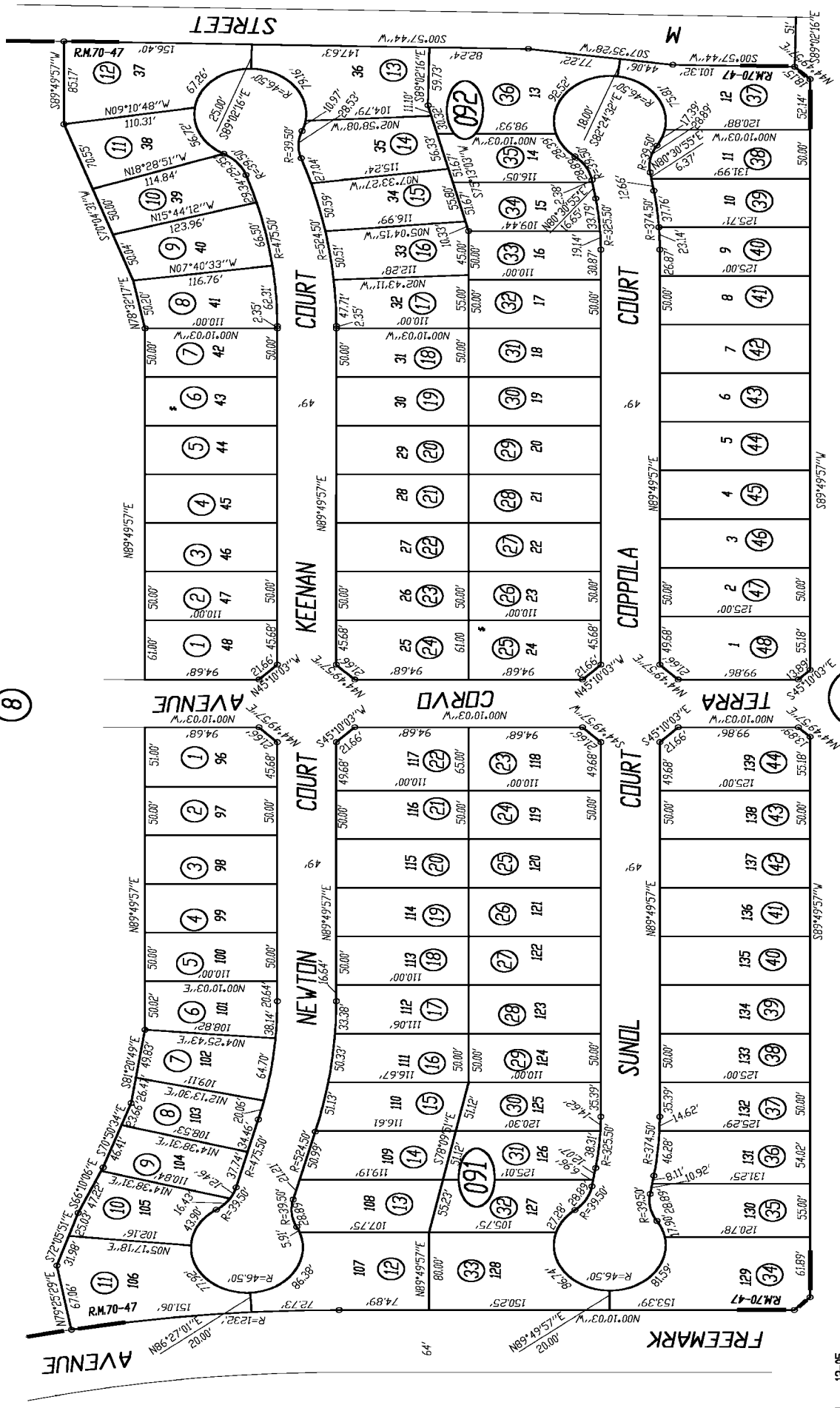
This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



(8)

(3)

(3)



DRAWN 12-05

CARDELLA

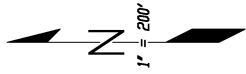
118'

Bk.230

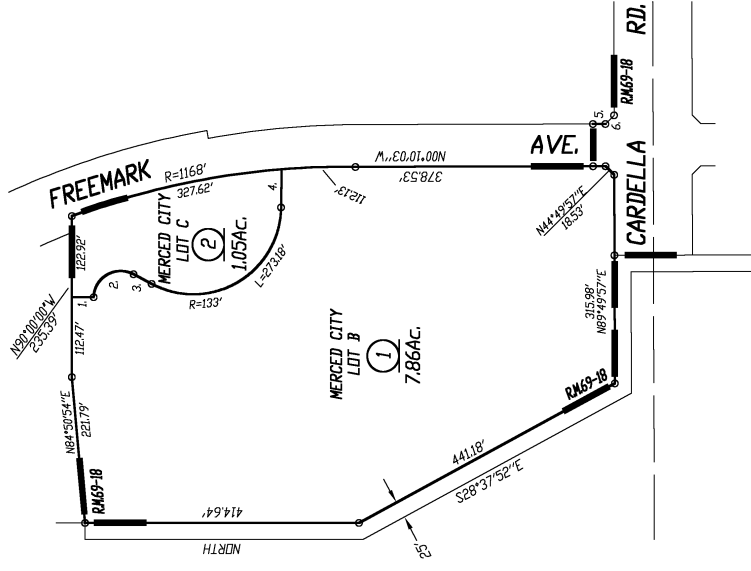
ROAD

128'

- NOTE -
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purposes of zoning or subdivision law.



(24)



1. SOUTH 39.89'
2. R=41' L=83.3'
3. N81°15'20\"/>

(08)

(09)

(10)

(230
01)

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

NOTE - This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.

- 85. M04321E 234.57'
86. R=15' L=190.45'
87. R=15' L=222.74'
88. R=15' L=226.74'
89. R=63' L=172.52'
90. M04321E 305.89'

- 91. M04321E 368.07'
92. M04321E 267.86'
93. M04429E 444.04'
94. M04429E 376.04'
95. M44392E 21.06'

- 96. M04321E 187.45'
97. M04321E 339.83'
98. M04321E 190.23'
99. M04321E 119.20'
100. M04321E 138.88'
101. M04321E 214.51'
102. M04321E 138.31'

- 103. M04321E 104.37'
104. R=45' L=27.84'
105. M04321E 177.14'
106. M04321E 17.714'
107. M04321E 73.36'

- 108. M04321E 133.02'

- 109. M04321E 94.15'

- 110. M04321E 197.05'

- 111. M04321E 204.90'

- 112. M04321E 23.67'

- 113. M04321E 16.07'

- 114. M04321E 37.27'

- 115. M04321E 44.12'

- 116. M04321E 105.36'

- 117. M04321E 49.59'

- 118. M04321E 46.84'

- 119. M04321E 76.05'

- 120. M04321E 98.10'

- 121. M04321E 97.18'

- 122. M04321E 92.48'

- 123. M04321E 27.889'

- 124. M04321E 28.337'

- 125. M04321E 30.085'

- 126. M04321E 51.7'

- 127. M04321E 76.81'

- 128. M04321E 56.070'

- 129. M04321E 65.12'

- 130. M04321E 163.03'

- 131. M04321E 98.99'

- 132. M04321E 95.59'

- 133. M04321E 265.34'

- 134. M04321E 193.02'

- 135. M04321E 142.88'

- 136. M04321E 56.070'

- 137. M04321E 65.12'

- 138. M04321E 163.03'

- 139. M04321E 98.99'

- 140. M04321E 95.59'

- 141. M04321E 265.34'

- 142. M04321E 193.02'

- 143. M04321E 142.88'

- 144. M04321E 136.56'

- 145. M04321E 142.88'

- 146. M04321E 146.86'

- 147. M04321E 154.00'

- 148. M04321E 165.47'

- 149. M04321E 182.22'

- 150. M04321E 201.77'

- 151. M04321E 224.46'

- 152. M04321E 251.77'

- 153. M04321E 285.17'

- 154. M04321E 327.86'

- 155. M04321E 375.86'

- 156. M04321E 427.86'

- 157. M04321E 484.86'

- 158. M04321E 546.86'

- 159. M04321E 613.86'

- 160. M04321E 686.86'

- 161. M04321E 765.86'

- 162. M04321E 850.86'

- 163. M04321E 942.86'

- 164. M04321E 1041.86'

- 165. M04321E 1147.86'

- 166. M04321E 1261.86'

- 167. M04321E 1384.86'



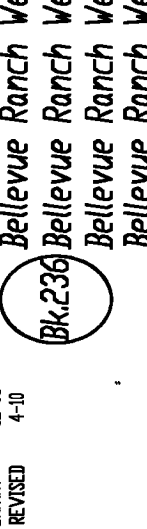
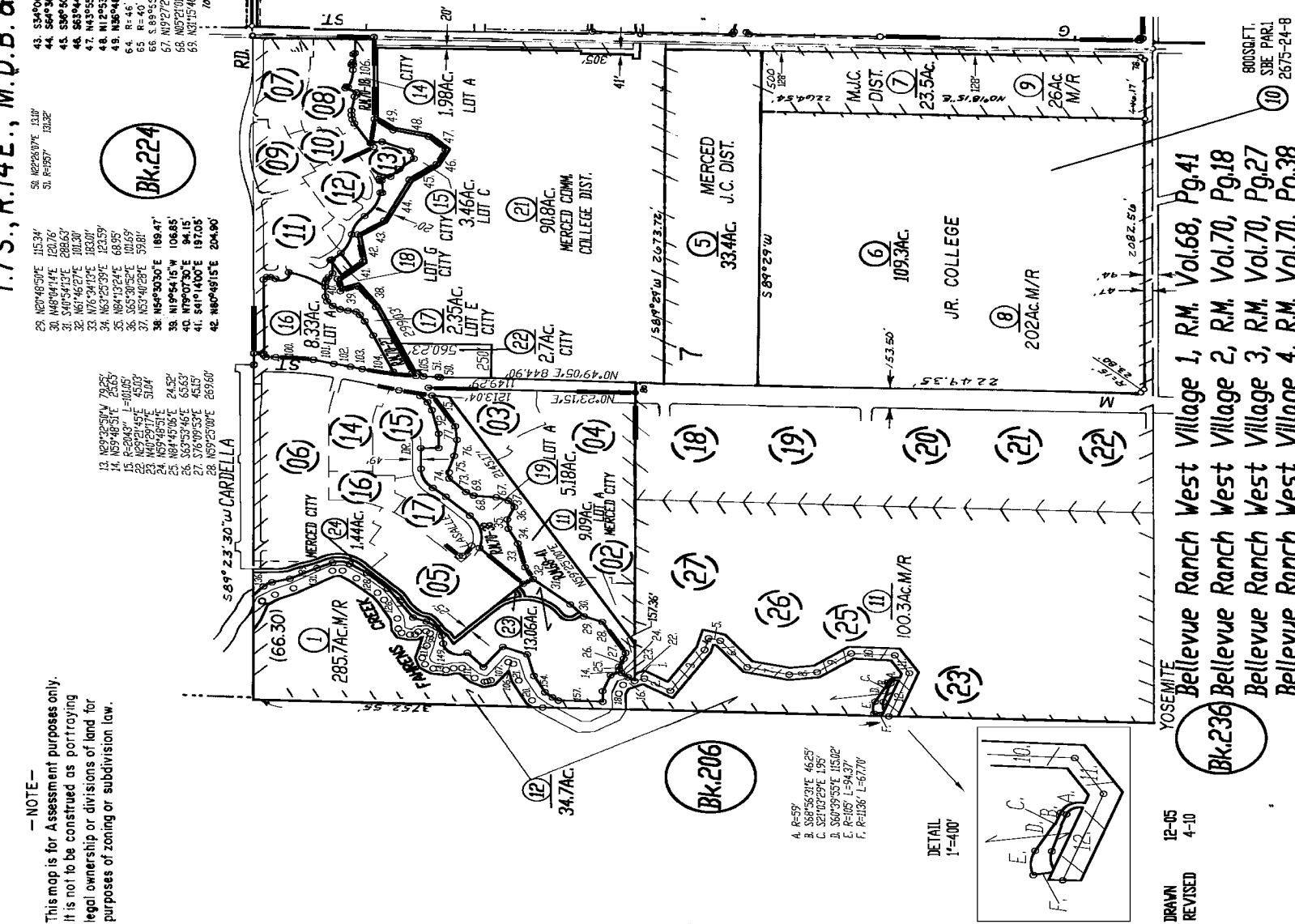
Scale 1" = 800'

Bk.224

Bk.226

Bk.206

Bk.231



800SQFT. SIRE PAR. 2675-24-8 ANTENNA SITE

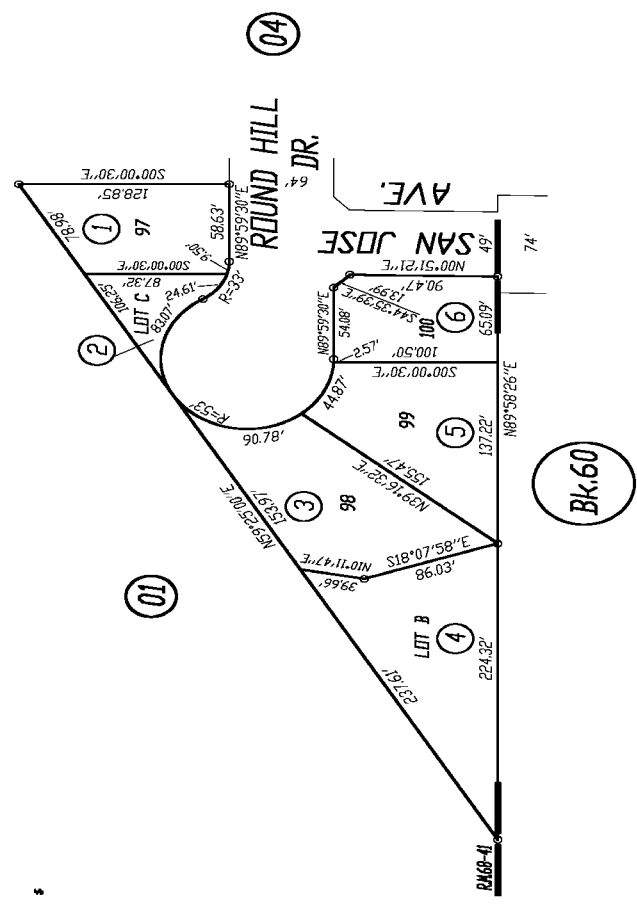
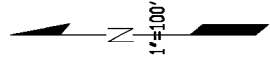
DRAWN 12-05 REVISED 4-10

Bellevue Ranch West Village 1, R.M. Vol.68, Pg.41
Bellevue Ranch West Village 2, R.M. Vol.70, Pg.18
Bellevue Ranch West Village 3, R.M. Vol.70, Pg.27
Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

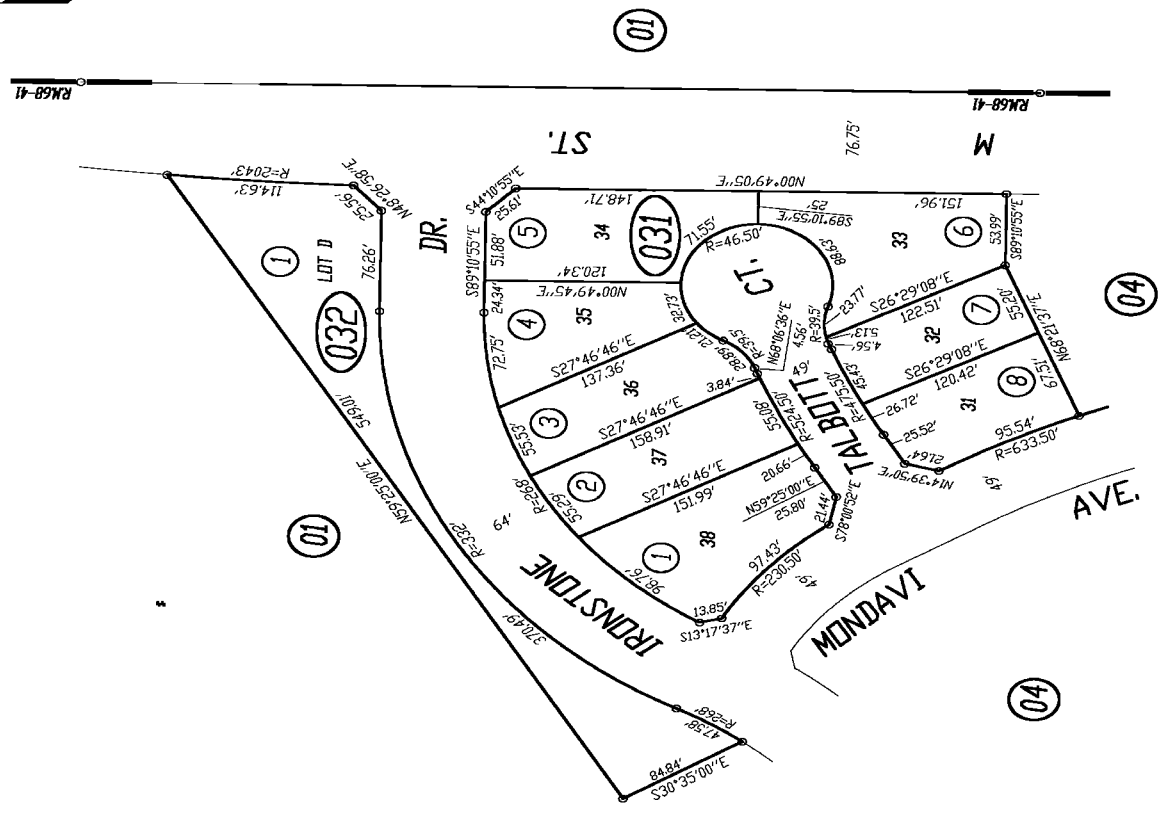
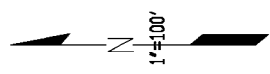
Assessor's Map Bk.230-Pg.01
County of Merced, Calif.
2005

-NOTE-
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legal ownership or divisions of land for
purposes of zoning or subdivision law.



NOTE-Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

-NOTE-
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purposes of zoning or subdivision law.



NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

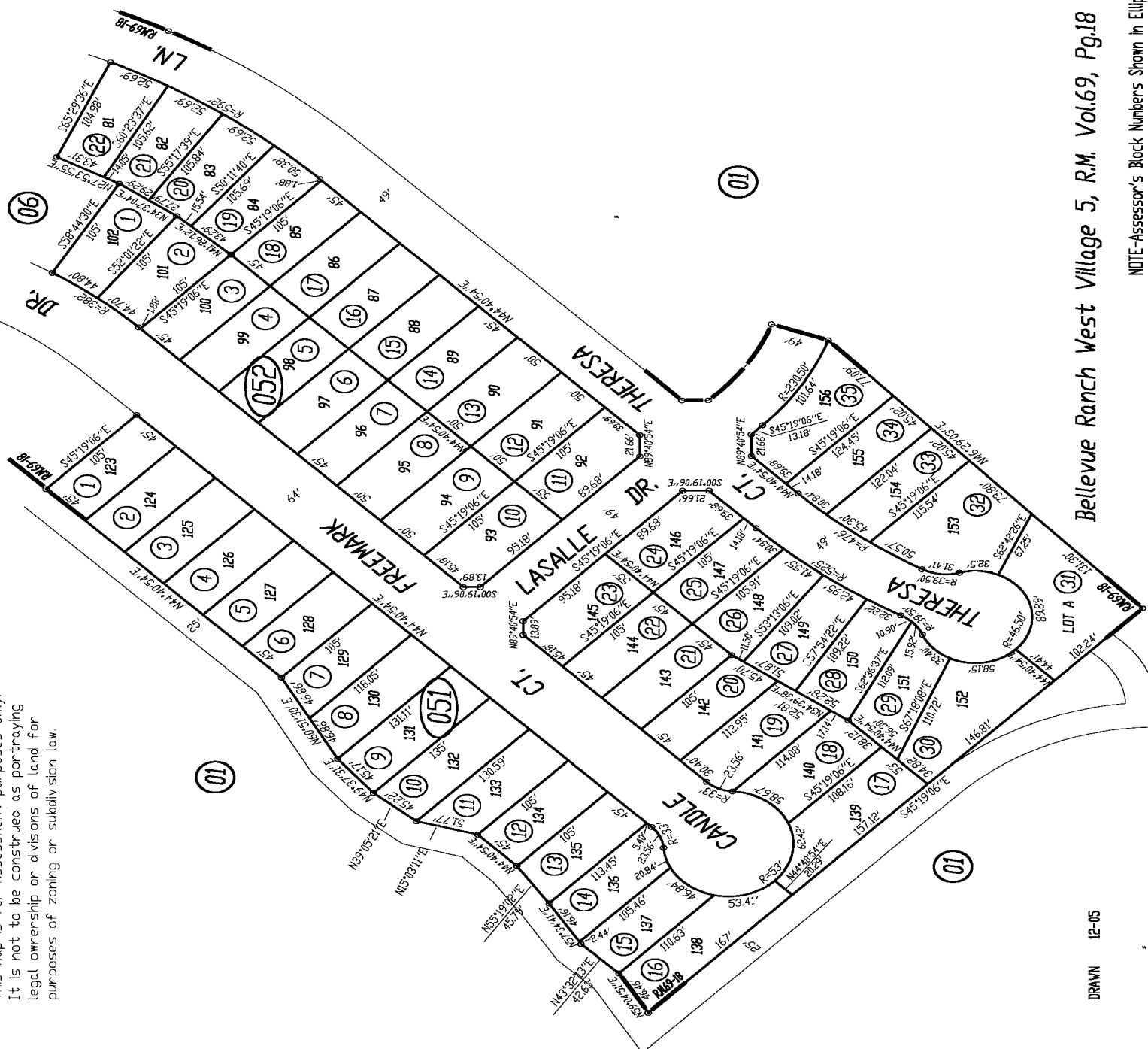
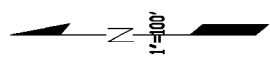
This map is for Assessment purposes only. It is not to be construed as portraying legal ownership or divisions of land for purposes of zoning or subdivision law.



Bk.60

NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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Bellevue Ranch West Village 5, R.M. Vol.69, Pg.18

NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

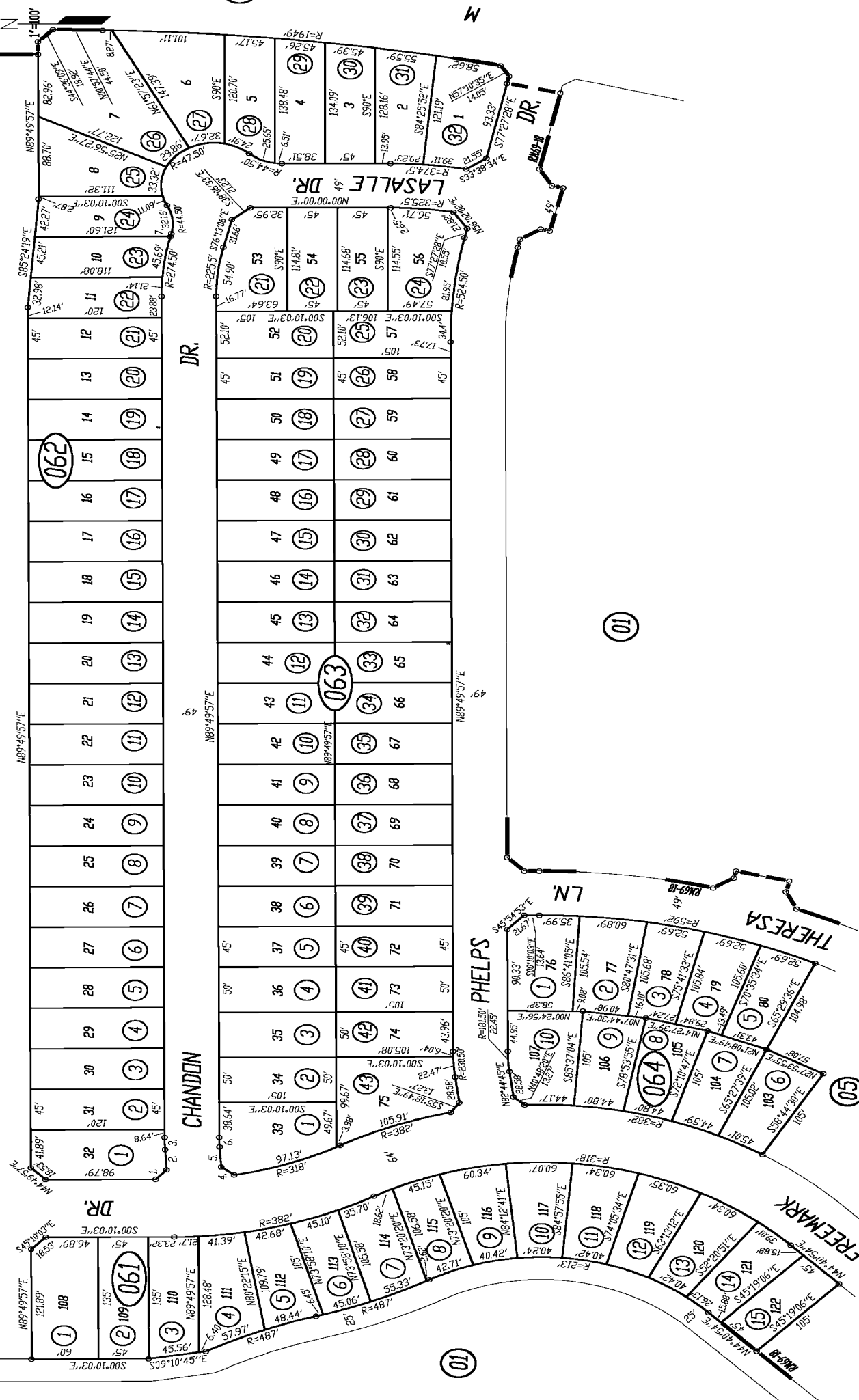
This map is for Assessment purposes only. It is not to be construed as conveying legal ownership or divisions of land for purposes of zoning or subdivision law.

1. N45°50'09"W 14.30'
2. N66°29'46"E 22.53'
3. R=230.50' L=13.42'
4. N37°33'06"E 14.74'
5. N86°29'46"E 22.21'
6. R=180.50' L=10.57'
7. S76°12'06"E 33.57'

Bk.224

CARDELLA

RD. 128



Assessor's Map Bk.230-Pg.06
County of Merced, Calif.

NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Bellevue Ranch West Village 5, R.M. Vol.69, Pg.18

DRAWN 12-05
REVISED 7-29-10

2005

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230-07

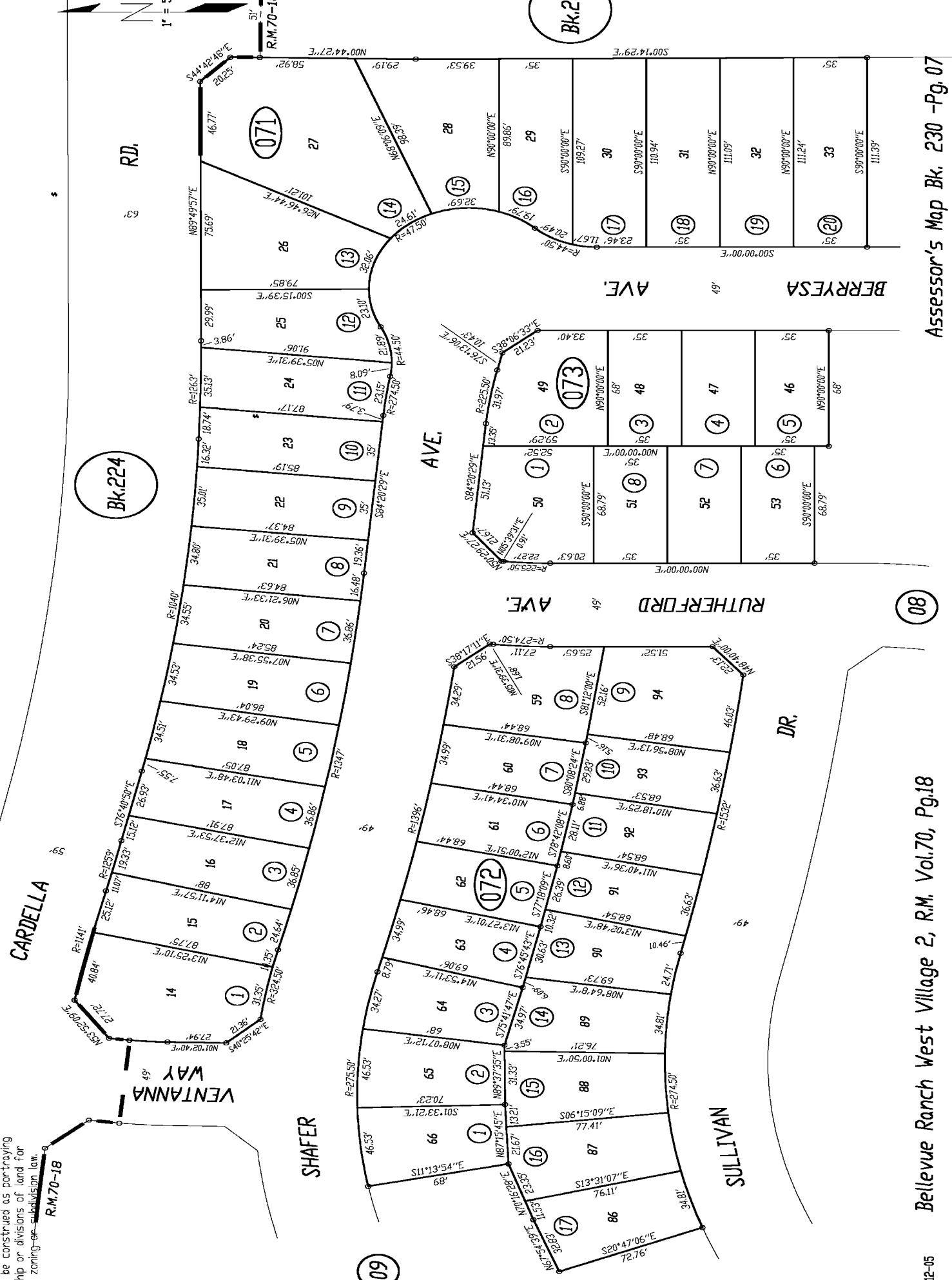
Tax Rate Area 005-145

PNR, N.E. 1/4 SEC.7, T.7S.,R.14E., M.D.B.&M.

230-07

005-145

005-145



Bk.224

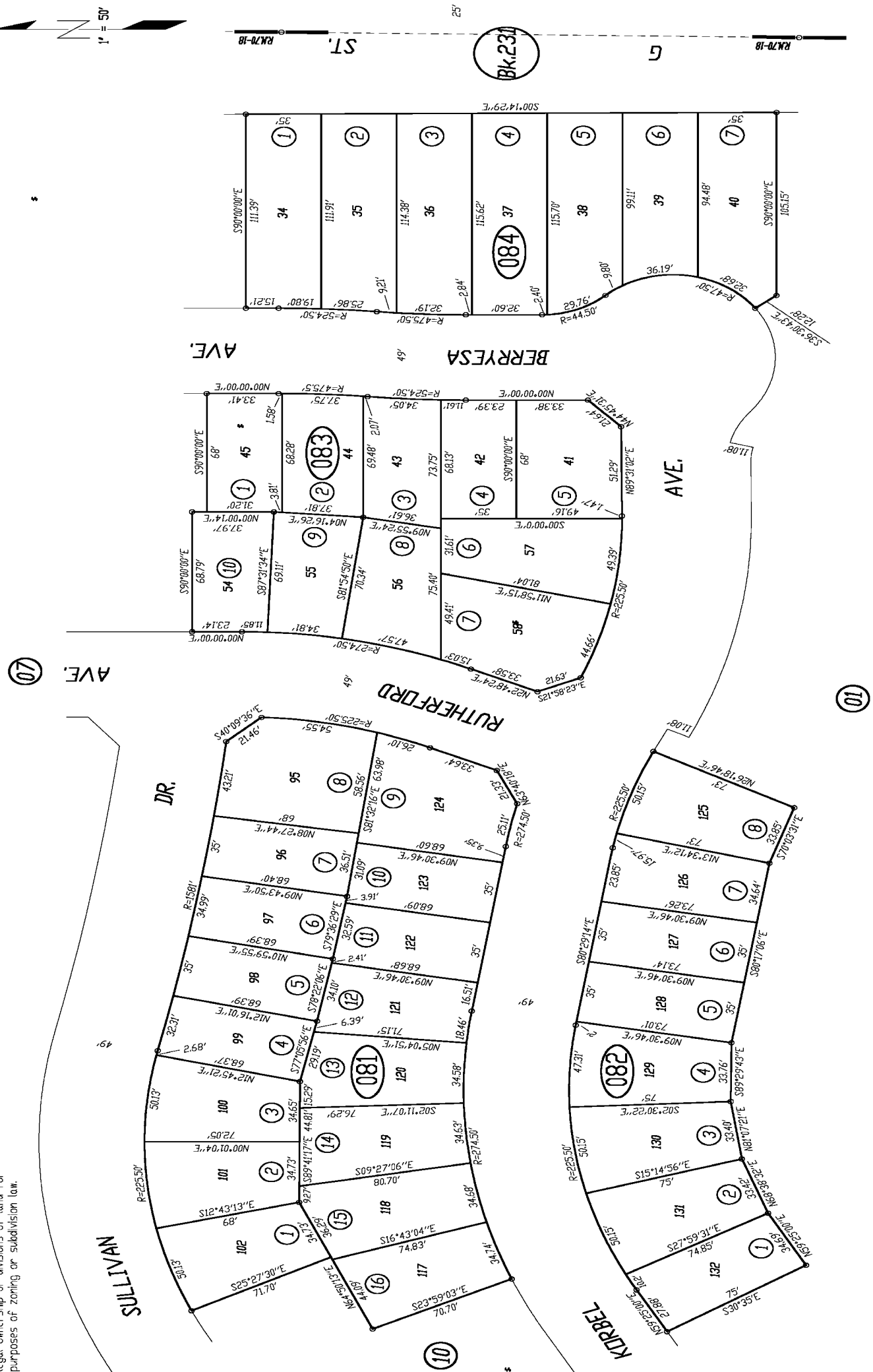
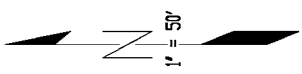
Bk.23

Assessor's Map Bk. 230 -Pg.07
County of Merced, Calif.
2005

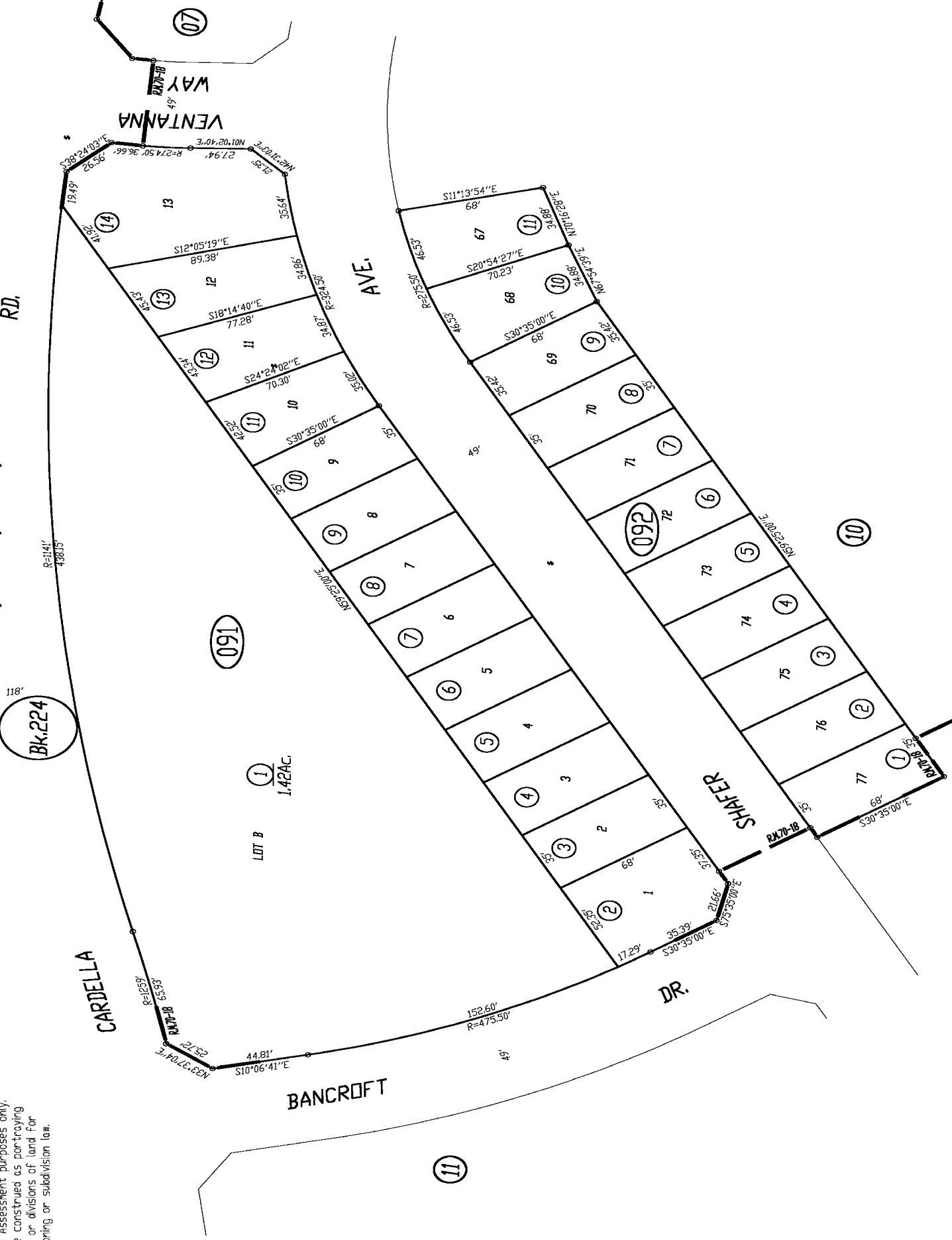
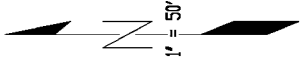
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Bellevue Ranch West Village 2, R.M. Vol.70, Pg.18

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purposes of zoning or subdivision law.

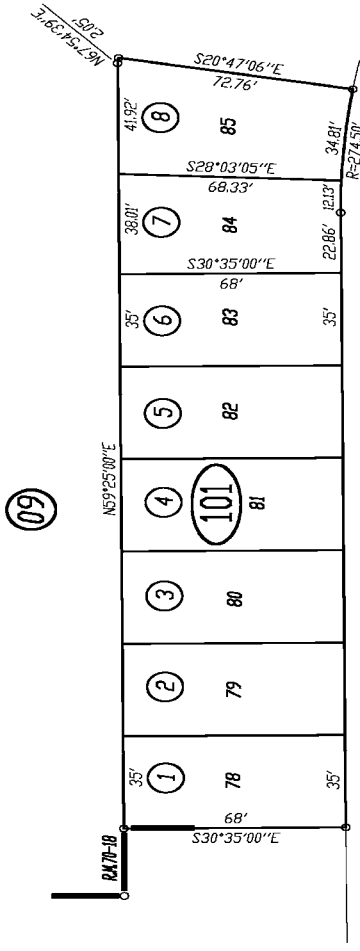
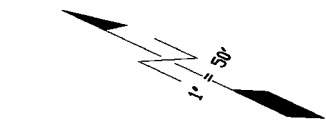


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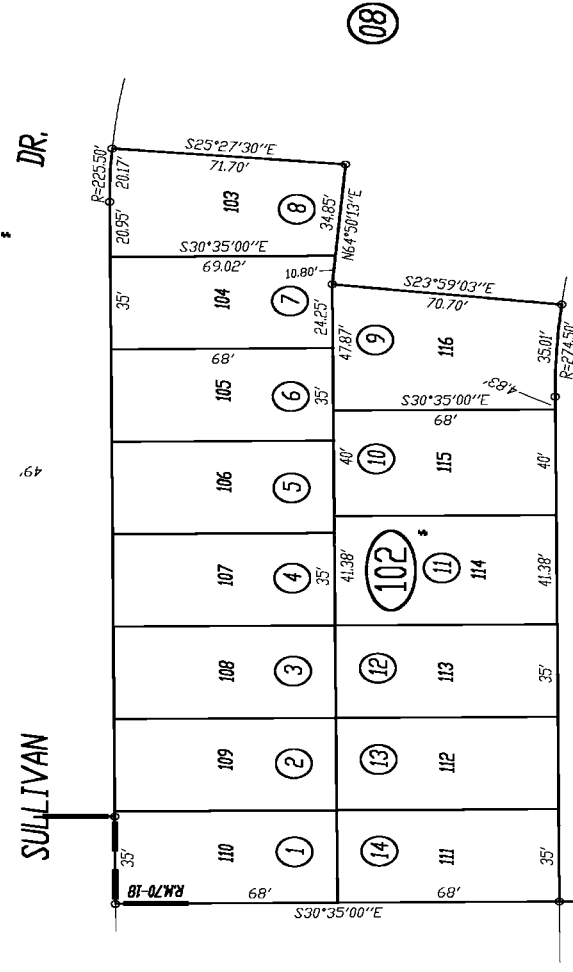


NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

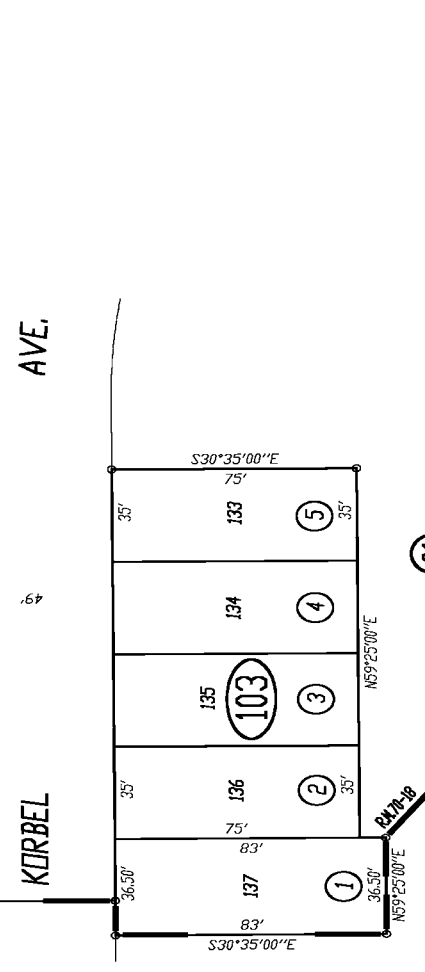
- NOTE -
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SULLIVAN DR.



KORBEL AVE.



09

08

01

Bellevue Ranch West Village 2, R.M. Vol.70, Pg.18

DRAWN 12-05

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

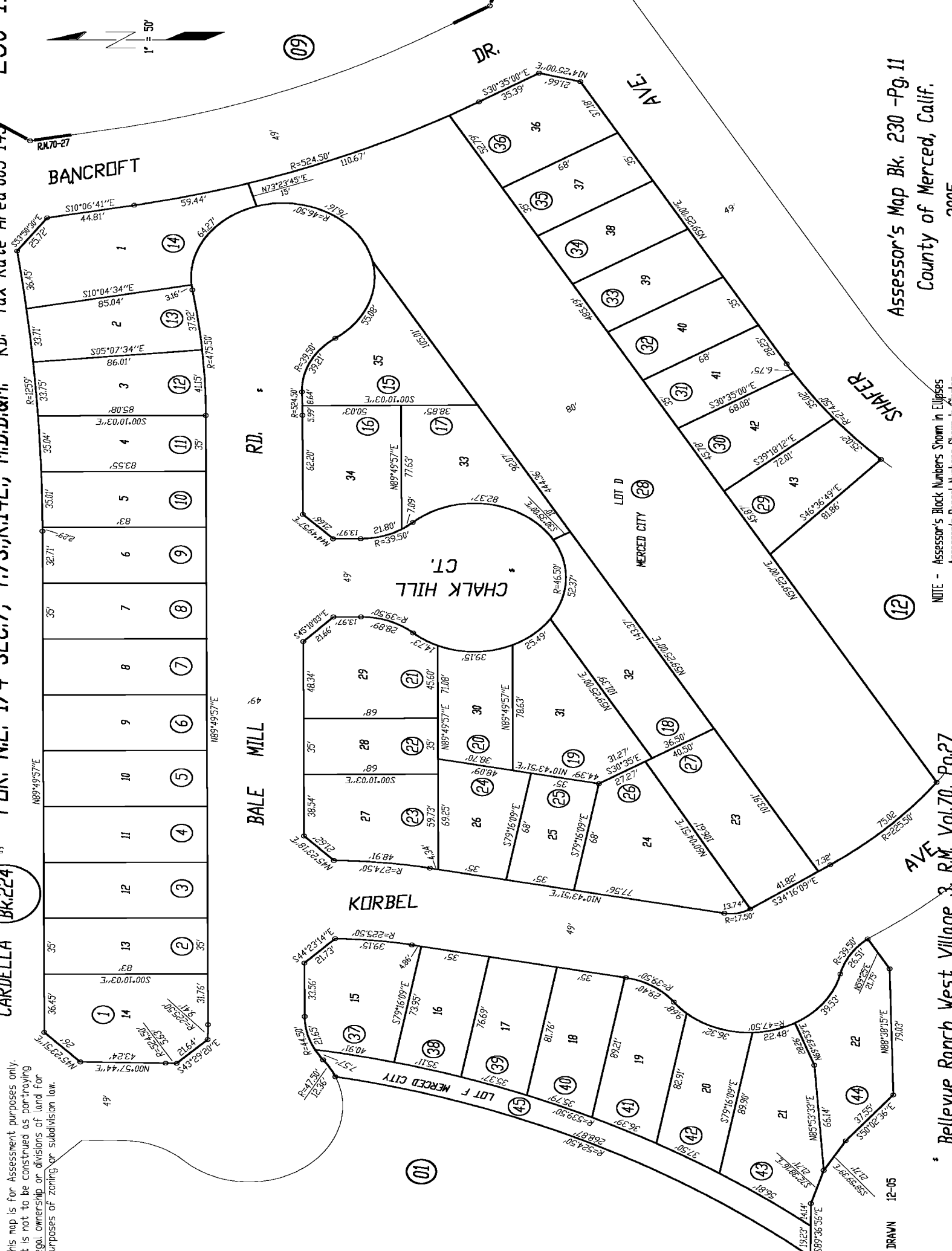
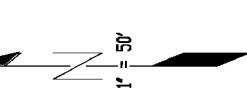
CARDELLA Bk.224

BANCROFT

DR. AVE.

SHAFFER

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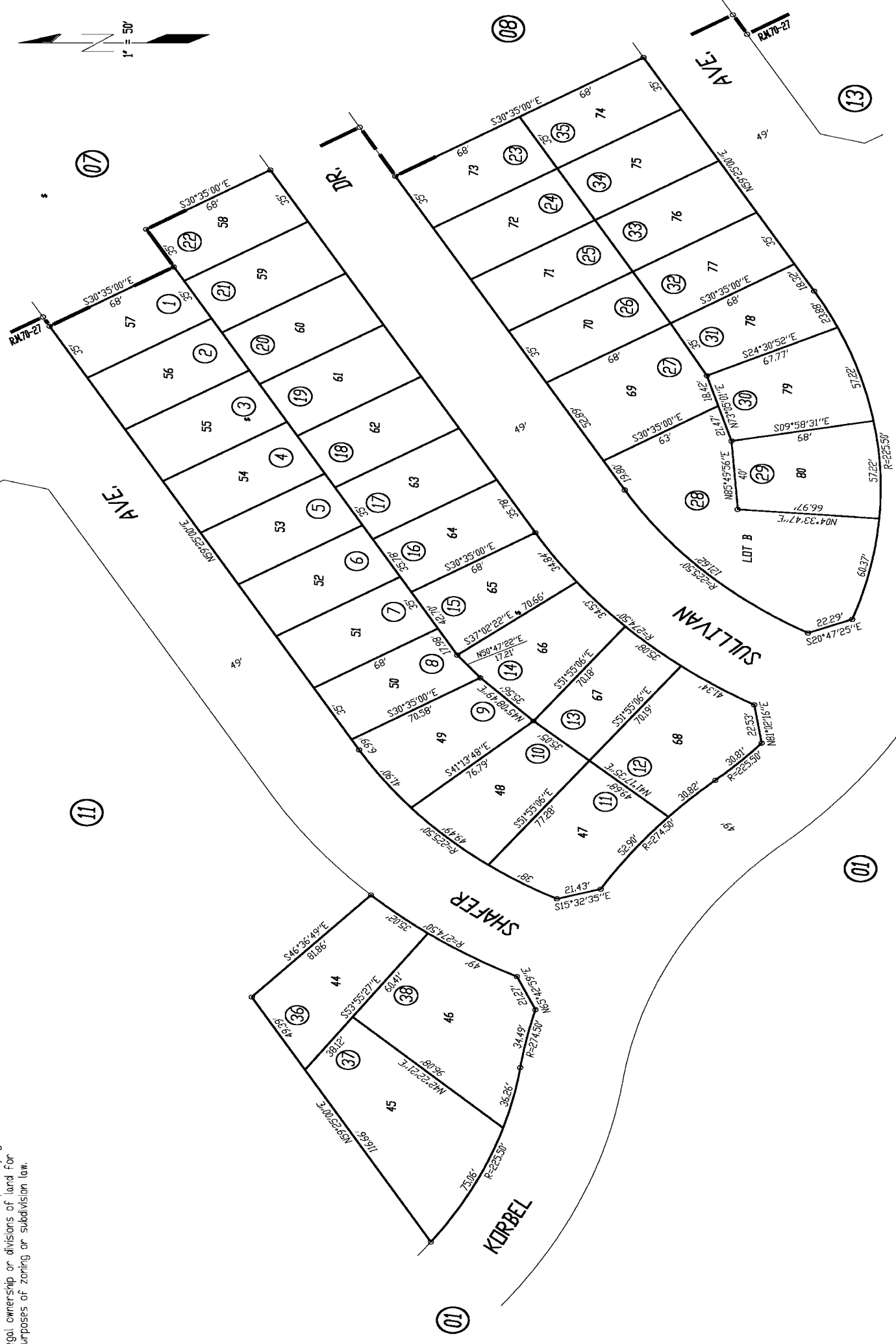
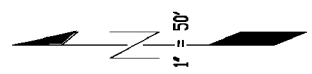
DRAWN 12-05

Bellevue Ranch West Village 3, R.M. Vol.70, Pg.27

Assessor's Map Bk. 230 -Pg.11
County of Merced, Calif.
2005

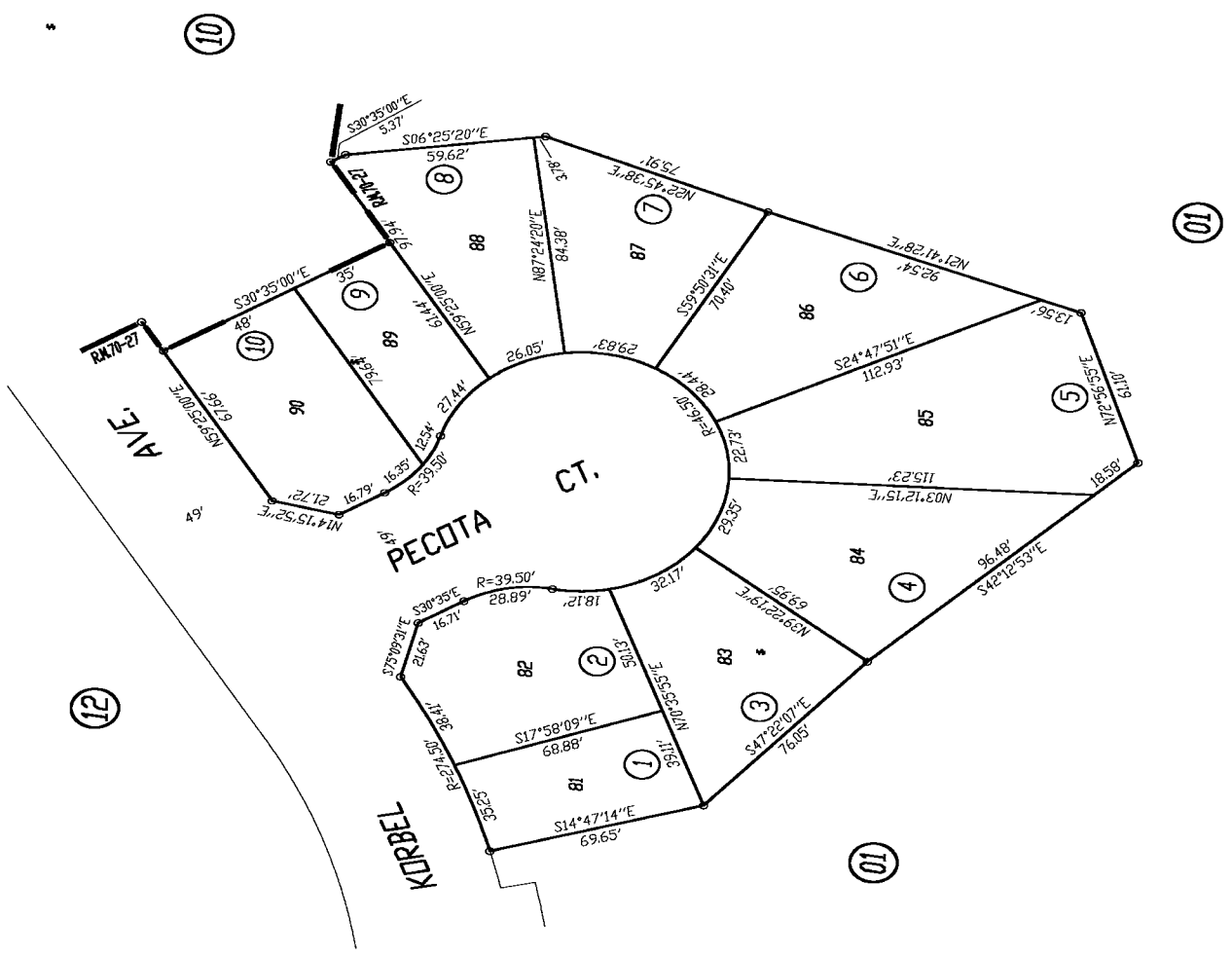
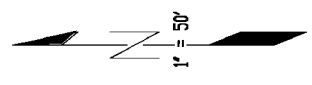
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

- NOTE -
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legal ownership or divisions of land for
purposes of zoning or subdivision law.



NOTE - Assessors-Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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06

15

Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

DRAWN 12-05

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles



PHELPS

PEGASUS

LASALLE

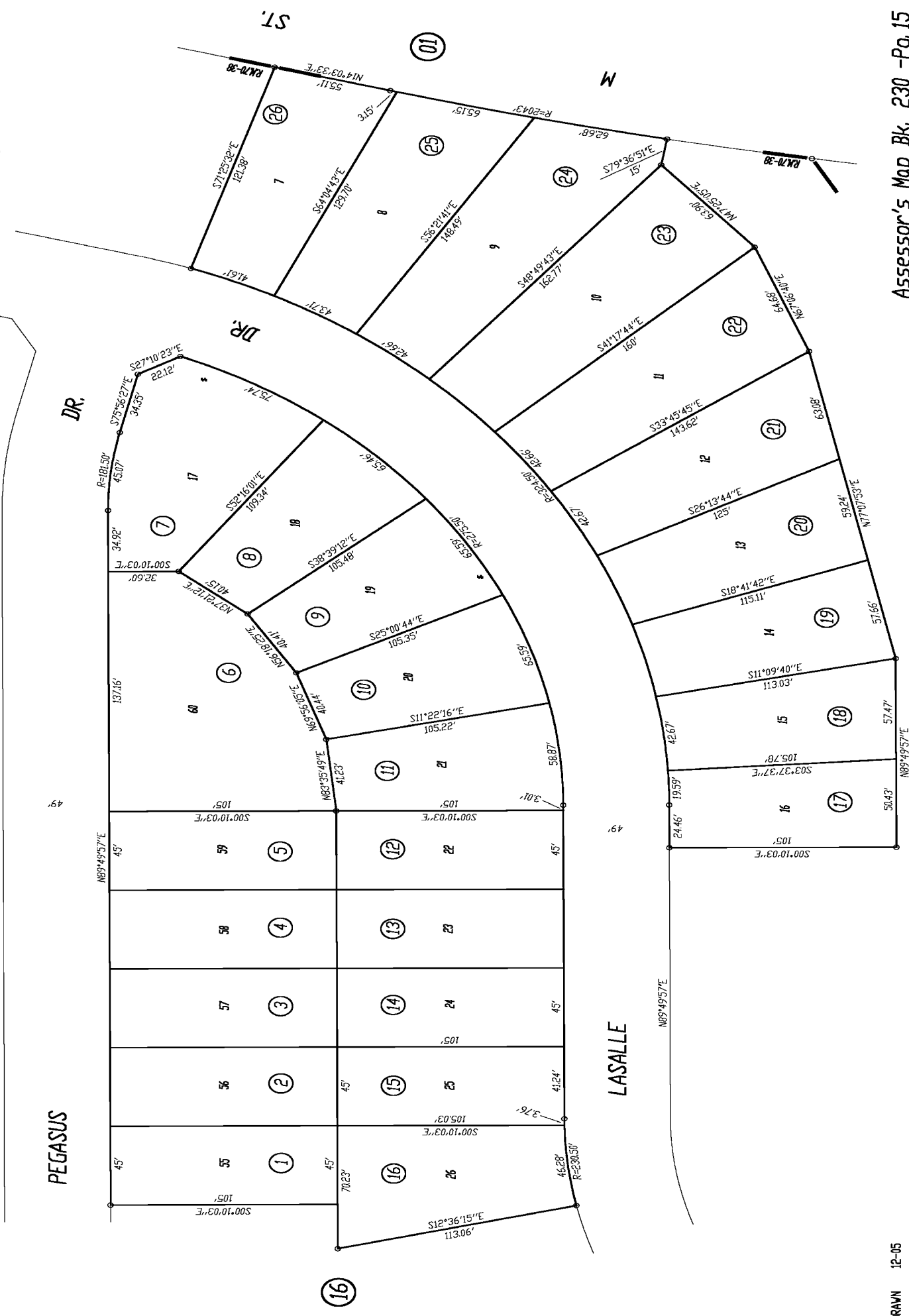
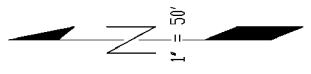
M

16

10

14

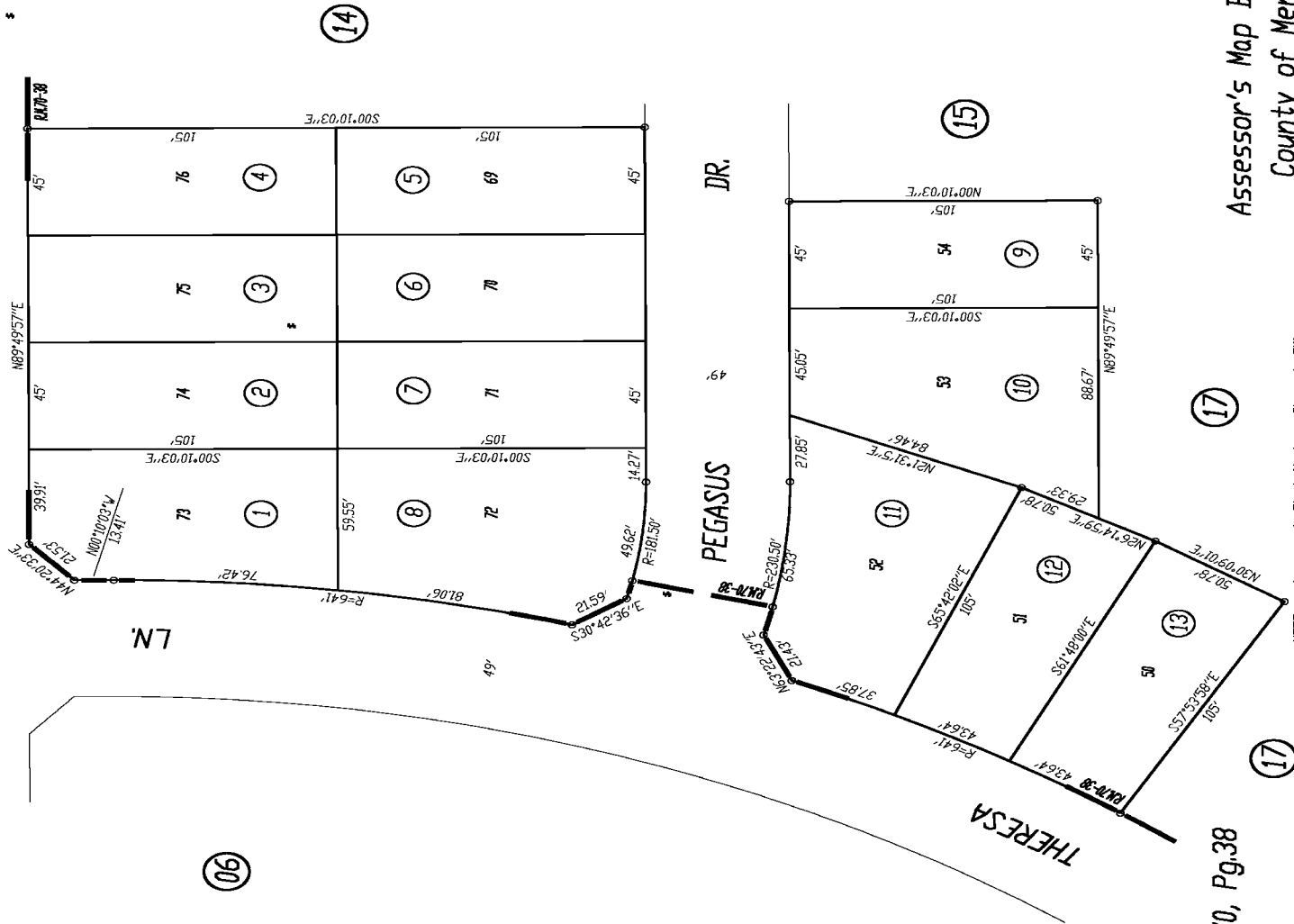
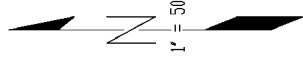
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purposes of zoning or subdivision law.



01

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

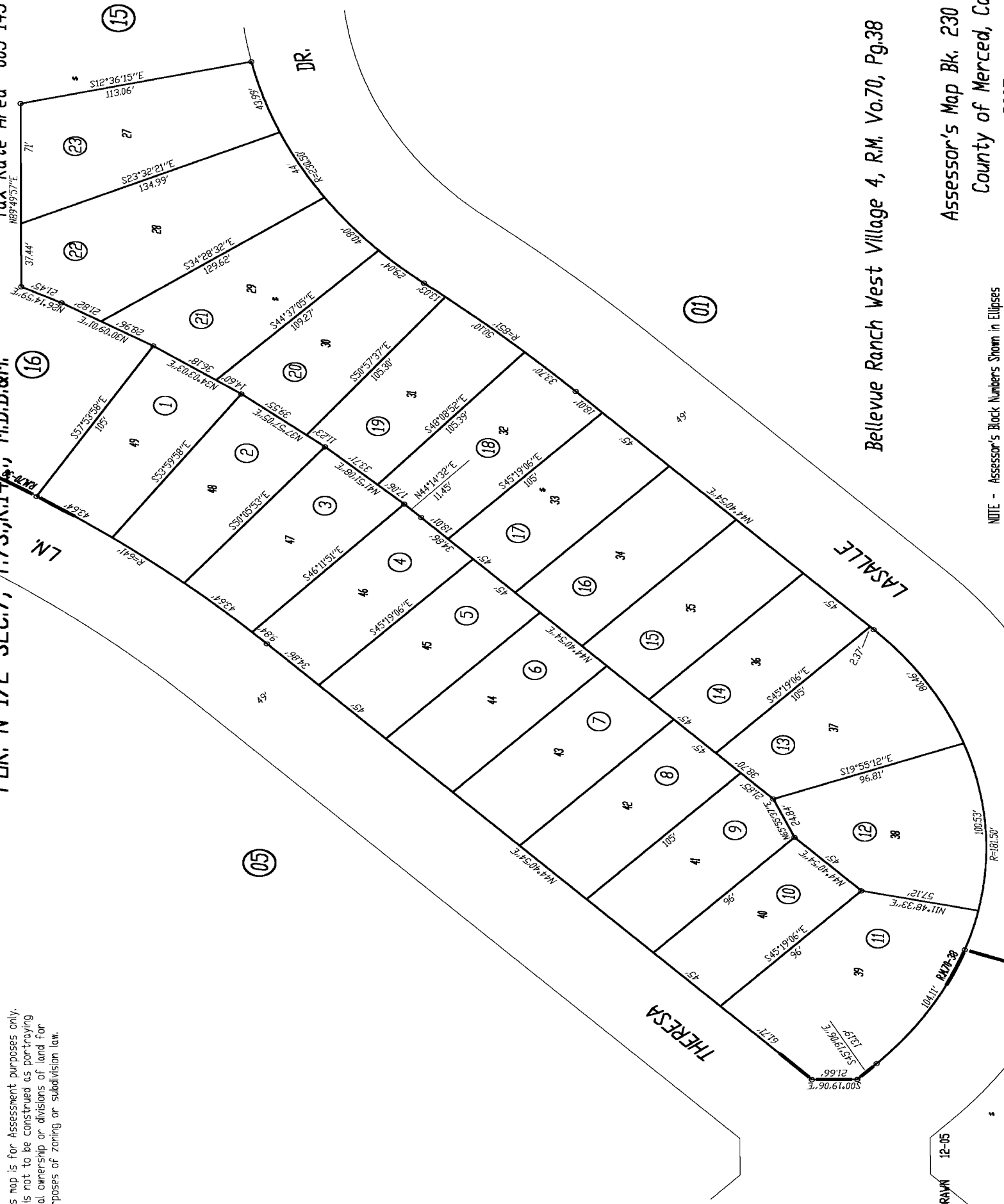
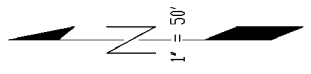
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Assessor's Map Bk. 230 -Pg.16
County of Merced, Calif.
2005

Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles



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 purposes of zoning or subdivision law.

Bellevue Ranch West Village 4, R.M. Va.70, Pg.38

NOTE - Assessor's Block Numbers Shown in Ellipses
 Assessor's Parcel Numbers Shown in Circles