



RESOLUTION No. 2018-16

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO.
2007-1 (CEMENT HILL) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN
COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL)
FOR FISCAL YEAR 2018-2019**

WHEREAS, the Board of Directors of the Nevada Irrigation District (the "District") previously established Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

WHEREAS, the Board of the Directors of the District, acting as the legislative body of CFD No. 2007-1 is authorized pursuant to the Resolution Establishing the Formation of Community Facilities District No. 2007-1 (Cement Hill) (the "Resolution of Formation") adopted by the Board of Directors of the District on September 12, 2007 and Ordinance No. 2007-02 (Levying a Special Tax for the Fiscal Year 2008-2009 and Following Fiscal Years Solely within and Relating to Community Facilities District No. 2007-1, (Cement Hill)) (the "Ordinance") adopted by the Board of Directors of the District on January 9, 2008, to levy a special tax sufficient to pay for authorized public facilities (as defined in the Resolution of Formation); and

WHEREAS, it is now necessary and appropriate that this Board of Directors levy and collect the special taxes for Fiscal Year 2018-2019 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution; and

WHEREAS, the District has entered into a Standard Form Tax Collection Services contract with the County of Nevada, dated June 11th, 1997; and

WHEREAS, the special taxes on each parcel shall be billed on the secured tax roll bills for Fiscal Year 2018-2019; and

WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of CFD No. 2007-1 before remitting the tax revenues collected to the District.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District as follows:

1. In accordance with the Act and the Ordinance, an annual special tax is hereby levied upon the parcels within CFD No. 2007-1 for Fiscal Year 2018-2019 at the special tax rates set forth on Exhibit A attached to this Resolution; which do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the Finance Manager of the District, or designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission to the Nevada County Auditor.

2. Certain parcels within CFD No. 2007-1 are no longer subject to the special tax requirement or are exempt from the special tax pursuant to the rate and method of apportionment for CFD No. 2007-1. Those parcels are set forth on Exhibit B attached to this Resolution.

3. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board of Directors.

4. The Finance Manager is hereby authorized and directed to transmit a certified copy of this Resolution to the Nevada County Auditor, together with other

Resolution No. 2018-16

Authorizing the Levy of Special Taxes within Community Facilities District No. 2007-1
(Cement Hill) for fiscal year 2018-2019

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supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2018-2019, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this resolution.

* * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 27th day of June, 2018, by the following vote:

AYES: Directors: Weber, Miller, Wilcox, Drew, Morebeck

NOES: Directors:

ABSENT: Directors:

ABSTAINS: Directors:



President of the Board of Directors

Attest:



Secretary to the Board of Directors

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2018/19 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

| Assessor's Parcel Number | 2018/19 Estimated Special Tax | 2018/19 Assigned Special Tax | 2018/19 Contingent Special Tax | 2018/19 Backup Special Tax | 2018/19 Maximum Special Tax |
|---------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| 004-030-017-000 | \$1,385.00 | \$1,385.00 | \$0.00 | \$1,326.78 | \$1,385.00 |
| 004-030-018-000 | 1,875.18 | 1,875.18 | 0.00 | 1,258.53 | 1,875.18 |
| 004-030-023-000 | 1,385.00 | 1,385.00 | 0.00 | 22,257.69 | 22,257.69 |
| 004-030-024-000 | 1,875.18 | 1,875.18 | 0.00 | 1,651.65 | 1,875.18 |
| 004-030-033-000 | 1,385.00 | 1,385.00 | 0.00 | 630.63 | 1,385.00 |
| 004-030-034-000 | 1,385.00 | 1,385.00 | 0.00 | 548.46 | 1,385.00 |
| 004-030-036-000 | 1,875.18 | 1,875.18 | 0.00 | 819.00 | 1,875.18 |
| 004-030-037-000 | 1,385.00 | 1,385.00 | 0.00 | 663.39 | 1,385.00 |
| 004-030-040-000 | 1,875.18 | 1,875.18 | 0.00 | 546.00 | 1,875.18 |
| 004-030-041-000 | 1,875.18 | 1,875.18 | 0.00 | 546.00 | 1,875.18 |
| 004-030-042-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-030-043-000 | 1,385.00 | 1,385.00 | 0.00 | 819.00 | 1,385.00 |
| 004-030-044-000 | 1,385.00 | 1,385.00 | 0.00 | 819.00 | 1,385.00 |
| 004-030-045-000 | 1,875.18 | 1,875.18 | 0.00 | 546.00 | 1,875.18 |
| 004-030-046-000 | 1,875.18 | 1,875.18 | 0.00 | 546.00 | 1,875.18 |
| 004-030-049-000 | 1,875.18 | 1,875.18 | 0.00 | 546.00 | 1,875.18 |
| 004-030-050-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-030-053-000 | 1,385.00 | 1,385.00 | 0.00 | 1,597.05 | 1,597.05 |
| 004-030-054-000 | 1,875.18 | 1,875.18 | 0.00 | 928.20 | 1,875.18 |
| 004-030-060-000 | 1,875.18 | 1,875.18 | 0.00 | 2,877.42 | 2,877.42 |
| 004-030-062-000 | 1,385.00 | 1,385.00 | 0.00 | 1,239.42 | 1,385.00 |
| 004-030-064-000 | 1,875.18 | 1,875.18 | 0.00 | 832.65 | 1,875.18 |
| 004-030-065-000 | 1,385.00 | 1,385.00 | 0.00 | 832.65 | 1,385.00 |
| 004-030-068-000 | 1,875.18 | 1,875.18 | 0.00 | 1,223.04 | 1,875.18 |
| 004-030-069-000 | 1,875.18 | 1,875.18 | 0.00 | 1,201.20 | 1,875.18 |
| 004-030-070-000 | 1,385.00 | 1,385.00 | 0.00 | 1,446.90 | 1,446.90 |
| 004-030-073-000 | 1,875.18 | 1,875.18 | 0.00 | 1,897.35 | 1,897.35 |
| 004-030-074-000 | 1,875.18 | 1,875.18 | 0.00 | 1,594.32 | 1,875.18 |
| 004-030-075-000 | 1,875.18 | 1,875.18 | 0.00 | 1,351.35 | 1,875.18 |
| 004-030-076-000 | 1,385.00 | 1,385.00 | 0.00 | 1,659.84 | 1,659.84 |
| 004-030-077-000 | 1,875.18 | 1,875.18 | 0.00 | 2,459.73 | 2,459.73 |
| 004-030-078-000 | 1,875.18 | 1,875.18 | 0.00 | 1,640.73 | 1,875.18 |
| 004-030-079-000 | 1,875.18 | 1,875.18 | 0.00 | 1,572.48 | 1,875.18 |
| 004-030-080-000 | 1,385.00 | 1,385.00 | 0.00 | 2,080.26 | 2,080.26 |
| 004-030-081-000 | 1,385.00 | 1,385.00 | 0.00 | 1,987.44 | 1,987.44 |
| 004-030-088-000 | 1,385.00 | 1,385.00 | 0.00 | 1,894.62 | 1,894.62 |
| 004-040-010-000 | 2,019.72 | 2,019.72 | 0.00 | 846.30 | 2,019.72 |
| 004-040-020-000 | 1,875.18 | 1,875.18 | 0.00 | 1,425.06 | 1,875.18 |
| 004-040-021-000 | 1,385.00 | 1,385.00 | 0.00 | 401.31 | 1,385.00 |
| 004-040-027-000 | 2,019.72 | 2,019.72 | 0.00 | 1,367.73 | 2,019.72 |
| 004-040-032-000 | 2,019.72 | 2,019.72 | 0.00 | 1,365.00 | 2,019.72 |
| 004-040-046-000 | 1,875.18 | 1,875.18 | 0.00 | 2,156.70 | 2,156.70 |
| 004-040-049-000 | 1,385.00 | 1,385.00 | 0.00 | 1,176.63 | 1,385.00 |
| 004-040-051-000 | 1,385.00 | 1,385.00 | 0.00 | 1,193.01 | 1,385.00 |
| 004-040-052-000 | 1,385.00 | 1,385.00 | 0.00 | 1,269.45 | 1,385.00 |

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2018/19 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

| Assessor's Parcel Number | 2018/19 Estimated Special Tax | 2018/19 Assigned Special Tax | 2018/19 Contingent Special Tax | 2018/19 Backup Special Tax | 2018/19 Maximum Special Tax |
|---------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| 004-040-054-000 | 1,385.00 | 1,385.00 | 0.00 | 2,730.00 | 2,730.00 |
| 004-040-059-000 | 1,385.00 | 1,385.00 | 0.00 | 1,220.31 | 1,385.00 |
| 004-040-060-000 | 1,385.00 | 1,385.00 | 0.00 | 1,220.31 | 1,385.00 |
| 004-040-089-000 | 1,385.00 | 1,385.00 | 0.00 | 950.04 | 1,385.00 |
| 004-040-090-000 | 1,385.00 | 1,385.00 | 0.00 | 1,070.16 | 1,385.00 |
| 004-040-091-000 | 1,385.00 | 1,385.00 | 0.00 | 1,143.87 | 1,385.00 |
| 004-040-092-000 | 1,385.00 | 1,385.00 | 0.00 | 1,965.60 | 1,965.60 |
| 004-051-003-000 | 1,875.18 | 1,875.18 | 0.00 | 1,646.19 | 1,875.18 |
| 004-051-007-000 | 1,875.18 | 1,875.18 | 0.00 | 1,384.11 | 1,875.18 |
| 004-051-008-000 | 1,875.18 | 1,875.18 | 0.00 | 1,381.38 | 1,875.18 |
| 004-051-009-000 | 1,385.00 | 1,385.00 | 0.00 | 1,384.11 | 1,385.00 |
| 004-051-010-000 | 1,385.00 | 1,385.00 | 0.00 | 1,381.38 | 1,385.00 |
| 004-051-011-000 | 1,385.00 | 1,385.00 | 0.00 | 1,384.11 | 1,385.00 |
| 004-051-012-000 | 1,875.18 | 1,875.18 | 0.00 | 1,381.38 | 1,875.18 |
| 004-051-013-000 | 1,385.00 | 1,385.00 | 0.00 | 1,384.11 | 1,385.00 |
| 004-051-014-000 | 1,875.18 | 1,875.18 | 0.00 | 1,381.38 | 1,875.18 |
| 004-051-015-000 | 1,875.18 | 1,875.18 | 0.00 | 1,801.80 | 1,875.18 |
| 004-051-016-000 | 1,385.00 | 1,385.00 | 0.00 | 1,801.80 | 1,801.80 |
| 004-051-017-000 | 1,875.18 | 1,875.18 | 0.00 | 1,916.46 | 1,916.46 |
| 004-051-018-000 | 1,385.00 | 1,385.00 | 0.00 | 4,130.49 | 4,130.49 |
| 004-051-019-000 | 1,385.00 | 1,385.00 | 0.00 | 1,375.92 | 1,385.00 |
| 004-051-020-000 | 1,385.00 | 1,385.00 | 0.00 | 1,951.95 | 1,951.95 |
| 004-051-062-000 | 1,385.00 | 1,385.00 | 0.00 | 1,231.23 | 1,385.00 |
| 004-060-004-000 | 1,385.00 | 1,385.00 | 0.00 | 376.74 | 1,385.00 |
| 004-060-045-000 | 1,385.00 | 1,385.00 | 0.00 | 606.06 | 1,385.00 |
| 004-060-049-000 | 1,385.00 | 1,385.00 | 0.00 | 693.42 | 1,385.00 |
| 004-060-053-000 | 1,875.18 | 1,875.18 | 0.00 | 409.50 | 1,875.18 |
| 004-060-057-000 | 1,875.18 | 1,875.18 | 0.00 | 2,137.59 | 2,137.59 |
| 004-060-058-000 | 1,875.18 | 1,875.18 | 0.00 | 674.31 | 1,875.18 |
| 004-060-066-000 | 1,875.18 | 1,875.18 | 0.00 | 357.63 | 1,875.18 |
| 004-060-067-000 | 1,875.18 | 1,875.18 | 0.00 | 357.63 | 1,875.18 |
| 004-060-068-000 | 1,875.18 | 1,875.18 | 0.00 | 357.63 | 1,875.18 |
| 004-060-074-000 | 1,385.00 | 1,385.00 | 0.00 | 218.40 | 1,385.00 |
| 004-060-075-000 | 1,385.00 | 1,385.00 | 0.00 | 374.01 | 1,385.00 |
| 004-060-076-000 | 1,385.00 | 1,385.00 | 0.00 | 592.41 | 1,385.00 |
| 004-060-077-000 | 1,385.00 | 1,385.00 | 0.00 | 649.74 | 1,385.00 |
| 004-060-078-000 | 1,385.00 | 1,385.00 | 0.00 | 821.73 | 1,385.00 |
| 004-060-079-000 | 1,385.00 | 1,385.00 | 0.00 | 1,067.43 | 1,385.00 |
| 004-060-082-000 | 1,875.18 | 1,875.18 | 0.00 | 917.28 | 1,875.18 |
| 004-060-083-000 | 1,385.00 | 1,385.00 | 0.00 | 849.03 | 1,385.00 |
| 004-060-085-000 | 1,385.00 | 1,385.00 | 0.00 | 1,416.87 | 1,416.87 |
| 004-060-088-000 | 1,385.00 | 1,385.00 | 0.00 | 778.05 | 1,385.00 |
| 004-060-089-000 | 1,385.00 | 1,385.00 | 0.00 | 1,203.93 | 1,385.00 |
| 004-060-090-000 | 1,385.00 | 1,385.00 | 0.00 | 791.70 | 1,385.00 |
| 004-070-041-000 | 1,875.18 | 1,875.18 | 0.00 | 242.97 | 1,875.18 |

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2018/19 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

| Assessor's Parcel Number | 2018/19 Estimated Special Tax | 2018/19 Assigned Special Tax | 2018/19 Contingent Special Tax | 2018/19 Backup Special Tax | 2018/19 Maximum Special Tax |
|---------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| 004-070-044-000 | 1,385.00 | 1,385.00 | 0.00 | 327.60 | 1,385.00 |
| 004-070-046-000 | 1,385.00 | 1,385.00 | 0.00 | 259.35 | 1,385.00 |
| 004-070-048-000 | 1,875.18 | 1,875.18 | 0.00 | 384.93 | 1,875.18 |
| 004-070-049-000 | 1,875.18 | 1,875.18 | 0.00 | 354.90 | 1,875.18 |
| 004-070-051-000 | 1,875.18 | 1,875.18 | 0.00 | 240.24 | 1,875.18 |
| 004-070-056-000 | 1,875.18 | 1,875.18 | 0.00 | 226.59 | 1,875.18 |
| 004-070-057-000 | 1,385.00 | 1,385.00 | 0.00 | 251.16 | 1,385.00 |
| 004-410-003-000 | 1,875.18 | 1,875.18 | 0.00 | 1,365.00 | 1,875.18 |
| 004-410-004-000 | 1,875.18 | 1,875.18 | 0.00 | 682.50 | 1,875.18 |
| 004-410-005-000 | 1,875.18 | 1,875.18 | 0.00 | 682.50 | 1,875.18 |
| 004-410-008-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-410-019-000 | 1,875.18 | 1,875.18 | 0.00 | 2,730.00 | 2,730.00 |
| 004-410-026-000 | 1,385.00 | 1,385.00 | 0.00 | 843.57 | 1,385.00 |
| 004-410-034-000 | 1,385.00 | 1,385.00 | 0.00 | 958.23 | 1,385.00 |
| 004-410-035-000 | 1,875.18 | 1,875.18 | 0.00 | 952.77 | 1,875.18 |
| 004-410-036-000 | 1,385.00 | 1,385.00 | 0.00 | 819.00 | 1,385.00 |
| 004-410-037-000 | 1,875.18 | 1,875.18 | 0.00 | 4,949.49 | 4,949.49 |
| 004-410-038-000 | 1,385.00 | 1,385.00 | 0.00 | 2,970.24 | 2,970.24 |
| 004-410-039-000 | 1,385.00 | 1,385.00 | 0.00 | 546.00 | 1,385.00 |
| 004-410-045-000 | 1,875.18 | 1,875.18 | 0.00 | 742.56 | 1,875.18 |
| 004-410-047-000 | 1,875.18 | 1,875.18 | 0.00 | 944.58 | 1,875.18 |
| 004-410-052-000 | 1,385.00 | 1,385.00 | 0.00 | 5,460.00 | 5,460.00 |
| 004-410-054-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-410-055-000 | 1,385.00 | 1,385.00 | 0.00 | 2,642.64 | 2,642.64 |
| 004-510-001-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-510-004-000 | 1,385.00 | 1,385.00 | 0.00 | 636.09 | 1,385.00 |
| 004-510-006-000 | 1,875.18 | 1,875.18 | 0.00 | 649.74 | 1,875.18 |
| 004-510-007-000 | 1,875.18 | 1,875.18 | 0.00 | 657.93 | 1,875.18 |
| 004-510-008-000 | 1,385.00 | 1,385.00 | 0.00 | 636.09 | 1,385.00 |
| 004-510-013-000 | 1,875.18 | 1,875.18 | 0.00 | 859.95 | 1,875.18 |
| 004-510-014-000 | 1,875.18 | 1,875.18 | 0.00 | 5,839.47 | 5,839.47 |
| 004-510-016-000 | 1,875.18 | 1,875.18 | 0.00 | 1,053.78 | 1,875.18 |
| 004-650-001-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 004-650-002-000 | 1,875.18 | 1,875.18 | 0.00 | 960.96 | 1,875.18 |
| 004-650-003-000 | 1,385.00 | 1,385.00 | 0.00 | 1,061.97 | 1,385.00 |
| 004-650-004-000 | 1,385.00 | 1,385.00 | 0.00 | 829.92 | 1,385.00 |
| 004-650-005-000 | 1,385.00 | 1,385.00 | 0.00 | 1,092.00 | 1,385.00 |
| 004-650-006-000 | 1,875.18 | 1,875.18 | 0.00 | 630.63 | 1,875.18 |
| 004-650-007-000 | 1,875.18 | 1,875.18 | 0.00 | 461.37 | 1,875.18 |
| 004-650-010-000 | 1,385.00 | 1,385.00 | 0.00 | 971.88 | 1,385.00 |
| 004-650-011-000 | 1,875.18 | 1,875.18 | 0.00 | 985.53 | 1,875.18 |
| 004-650-012-000 | 1,875.18 | 1,875.18 | 0.00 | 668.85 | 1,875.18 |
| 004-650-013-000 | 1,875.18 | 1,875.18 | 0.00 | 483.21 | 1,875.18 |
| 004-650-014-000 | 1,875.18 | 1,875.18 | 0.00 | 480.48 | 1,875.18 |
| 004-650-015-000 | 1,875.18 | 1,875.18 | 0.00 | 466.83 | 1,875.18 |

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2018/19 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

| Assessor's Parcel Number | 2018/19 Estimated Special Tax | 2018/19 Assigned Special Tax | 2018/19 Contingent Special Tax | 2018/19 Backup Special Tax | 2018/19 Maximum Special Tax |
|---------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| 004-650-017-000 | 1,385.00 | 1,385.00 | 0.00 | 1,408.68 | 1,408.68 |
| 004-650-018-000 | 1,875.18 | 1,875.18 | 0.00 | 898.17 | 1,875.18 |
| 032-480-002-000 | 1,875.18 | 1,875.18 | 0.00 | 1,343.16 | 1,875.18 |
| 032-480-004-000 | 1,875.18 | 1,875.18 | 0.00 | 1,416.87 | 1,875.18 |
| 032-480-009-000 | 1,385.00 | 1,385.00 | 0.00 | 114.66 | 1,385.00 |
| 032-480-012-000 | 1,385.00 | 1,385.00 | 0.00 | 1,365.00 | 1,385.00 |
| 032-480-013-000 | 1,385.00 | 1,385.00 | 0.00 | 1,610.70 | 1,610.70 |
| 032-480-020-000 | 1,385.00 | 1,385.00 | 0.00 | 434.07 | 1,385.00 |
| 032-480-021-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 032-480-022-000 | 1,385.00 | 1,385.00 | 0.00 | 553.92 | 1,385.00 |
| 032-480-024-000 | 1,875.18 | 1,875.18 | 0.00 | 5,659.29 | 5,659.29 |
| 032-480-026-000 | 1,875.18 | 1,875.18 | 0.00 | 434.07 | 1,875.18 |
| 032-480-029-000 | 1,875.18 | 1,875.18 | 0.00 | 581.49 | 1,875.18 |
| 032-480-030-000 | 1,385.00 | 1,385.00 | 0.00 | 633.36 | 1,385.00 |
| 032-480-031-000 | 1,875.18 | 1,875.18 | 0.00 | 578.76 | 1,875.18 |
| 032-640-001-000 | 1,875.18 | 1,875.18 | 0.00 | 1,801.80 | 1,875.18 |
| 032-640-002-000 | 1,875.18 | 1,875.18 | 0.00 | 2,184.00 | 2,184.00 |
| 032-640-004-000 | 1,875.18 | 1,875.18 | 0.00 | 2,975.70 | 2,975.70 |
| 032-640-005-000 | 1,385.00 | 1,385.00 | 0.00 | 3,003.00 | 3,003.00 |
| 032-640-008-000 | 1,875.18 | 1,875.18 | 0.00 | 988.26 | 1,875.18 |
| 032-640-009-000 | 1,385.00 | 1,385.00 | 0.00 | 988.26 | 1,385.00 |
| 032-640-014-000 | 1,385.00 | 1,385.00 | 0.00 | 7,081.62 | 7,081.62 |
| 032-640-015-000 | 1,385.00 | 1,385.00 | 0.00 | 873.60 | 1,385.00 |
| 032-640-016-000 | 1,875.18 | 1,875.18 | 0.00 | 450.45 | 1,875.18 |
| 032-640-017-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 032-640-018-000 | 1,875.18 | 1,875.18 | 0.00 | 2,730.00 | 2,730.00 |
| 032-640-019-000 | 1,385.00 | 1,385.00 | 0.00 | 4,657.38 | 4,657.38 |
| 032-640-020-000 | 1,875.18 | 1,875.18 | 0.00 | 813.54 | 1,875.18 |
| 032-640-026-000 | 1,875.18 | 1,875.18 | 0.00 | 819.00 | 1,875.18 |
| 032-640-027-000 | 1,385.00 | 1,385.00 | 0.00 | 819.00 | 1,385.00 |
| 032-640-028-000 | 1,875.18 | 1,875.18 | 0.00 | 1,042.86 | 1,875.18 |
| 032-640-029-000 | 1,875.18 | 1,875.18 | 0.00 | 819.00 | 1,875.18 |
| 032-640-030-000 | 1,875.18 | 1,875.18 | 0.00 | 819.00 | 1,875.18 |
| 032-640-031-000 | 1,875.18 | 1,875.18 | 0.00 | 1,040.13 | 1,875.18 |
| 032-640-032-000 | 1,875.18 | 1,875.18 | 0.00 | 1,018.29 | 1,875.18 |
| 032-640-033-000 | 1,875.18 | 1,875.18 | 0.00 | 996.45 | 1,875.18 |
| 032-640-034-000 | 1,875.18 | 1,875.18 | 0.00 | 985.53 | 1,875.18 |
| 032-640-035-000 | 1,875.18 | 1,875.18 | 0.00 | 1,053.78 | 1,875.18 |
| 032-640-037-000 | 1,385.00 | 1,385.00 | 0.00 | 1,324.05 | 1,385.00 |
| 032-640-040-000 | 1,875.18 | 1,875.18 | 0.00 | 980.07 | 1,875.18 |
| 032-640-041-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 032-640-042-000 | 1,385.00 | 1,385.00 | 0.00 | 1,405.95 | 1,405.95 |
| 032-640-044-000 | 1,385.00 | 1,385.00 | 0.00 | 1,378.65 | 1,385.00 |
| 032-650-005-000 | 1,875.18 | 1,875.18 | 0.00 | 5,528.25 | 5,528.25 |
| 032-650-008-000 | 1,385.00 | 1,385.00 | 0.00 | 1,171.17 | 1,385.00 |

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2018/19 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

| Assessor's Parcel Number | 2018/19 Estimated Special Tax | 2018/19 Assigned Special Tax | 2018/19 Contingent Special Tax | 2018/19 Backup Special Tax | 2018/19 Maximum Special Tax |
|---------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| 032-650-011-000 | 1,385.00 | 1,385.00 | 0.00 | 1,490.58 | 1,490.58 |
| 032-650-012-000 | 1,385.00 | 1,385.00 | 0.00 | 1,941.03 | 1,941.03 |
| 032-650-013-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 032-650-017-000 | 1,875.18 | 1,875.18 | 0.00 | 944.58 | 1,875.18 |
| 032-650-018-000 | 1,875.18 | 1,875.18 | 0.00 | 1,111.11 | 1,875.18 |
| 032-650-019-000 | 1,385.00 | 1,385.00 | 0.00 | 1,990.17 | 1,990.17 |
| 032-650-020-000 | 1,385.00 | 1,385.00 | 0.00 | 1,365.00 | 1,385.00 |
| 032-650-023-000 | 1,385.00 | 1,385.00 | 0.00 | 1,337.70 | 1,385.00 |
| 032-650-031-000 | 1,385.00 | 1,385.00 | 0.00 | 1,365.00 | 1,385.00 |
| 032-650-036-000 | 1,385.00 | 1,385.00 | 0.00 | 2,732.73 | 2,732.73 |
| 032-650-037-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 032-650-039-000 | 1,385.00 | 1,385.00 | 0.00 | 1,365.00 | 1,385.00 |
| 032-650-040-000 | 1,385.00 | 1,385.00 | 0.00 | 1,370.46 | 1,385.00 |
| 032-660-016-000 | 1,875.18 | 1,875.18 | 0.00 | 2,208.57 | 2,208.57 |
| 032-660-017-000 | 1,385.00 | 1,385.00 | 0.00 | 543.27 | 1,385.00 |
| 032-660-018-000 | 1,875.18 | 1,875.18 | 0.00 | 761.67 | 1,875.18 |
| 032-660-019-000 | 1,385.00 | 1,385.00 | 0.00 | 917.28 | 1,385.00 |
| 036-011-025-000 | 1,875.18 | 1,875.18 | 0.00 | 537.81 | 1,875.18 |
| 036-011-026-000 | 1,875.18 | 1,875.18 | 0.00 | 775.32 | 1,875.18 |
| 036-011-027-000 | 1,875.18 | 1,875.18 | 0.00 | 819.00 | 1,875.18 |
| 036-011-028-000 | 490.18 | 490.18 | 0.00 | 0.00 | 490.18 |
| 036-011-029-000 | 1,385.00 | 1,385.00 | 0.00 | 237.51 | 1,385.00 |
| 036-011-030-000 | 1,385.00 | 1,385.00 | 0.00 | 237.51 | 1,385.00 |
| 036-011-031-000 | 1,385.00 | 1,385.00 | 0.00 | 327.60 | 1,385.00 |
| 036-011-055-000 | 1,385.00 | 1,385.00 | 0.00 | 797.16 | 1,385.00 |
| 036-011-057-000 | 1,385.00 | 1,385.00 | 0.00 | 745.29 | 1,385.00 |
| 036-011-058-000 | 1,385.00 | 1,385.00 | 0.00 | 879.06 | 1,385.00 |
| 207 Parcels | \$323,448.06 | \$323,448.06 | \$0.00 | \$270,496.04 | \$392,875.61 |

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Certificate of Compliance (Situation #1 of Resolution No. 2008-05)
(More than one Assessor's Parcel Number Assigned to a single legal parcel)

| <u>APN</u> | <u>Owner</u> |
|-----------------|-------------------------------------|
| 004-410-001-000 | BORCHERDING JANICE E TRSTE ETAL |
| 032-480-007-000 | ROSE-ECKARDT PRISCILLA TRSTE |
| 032-480-019-000 | ERICSON ROBERT M & COLLEEN K TRSTES |
| 032-480-027-000 | ROSE-ECKARDT PRISCILLA TRSTE |
| 032-640-003-000 | RODRIGUEZ DANIEL J TRSTE ETAL |
| 032-640-013-000 | RETUTA ILUMINADA T |
| 032-640-021-000 | ORZALLI DALE & PHYLLIS TRSTES ETAL |
| 032-640-022-000 | OLSEN MICHELLE L TRSTE |

TSL Release (Situation #2 of Resolution No. 2008-05)
(Prior Agreement Limiting Property Owner Obligations)

| <u>APN</u> | <u>Owner</u> |
|-----------------|---------------------------------|
| 004-060-008-000 | MCQUISTON JAMES M & CHRISTINE A |

Exempt Parcels

(Pursuant to the Rate and Method of Apportionment)

| <u>APN</u> | <u>Owner</u> |
|-----------------|--------------------------|
| 004-030-058-000 | NEVADA CEMETERY DISTRICT |
| 004-060-001-000 | NEVADA CITY CITY OF |
| 004-060-002-000 | NEVADA CITY CITY OF |
| 004-060-003-000 | NEVADA CITY CITY OF |
| 004-060-015-000 | U S A UNPATENTED |
| 004-060-016-000 | U S A UNPATENTED |
| 004-060-022-000 | NEVADA CITY CITY OF |
| 004-060-059-000 | NEVADA CITY CITY OF |
| 004-060-060-000 | NEVADA CITY CITY OF |
| 004-060-086-000 | U S A UNPATENTED |

Agreement to Waive Right to Service

| <u>APN</u> | <u>Owner</u> |
|-----------------|-----------------------------------|
| 004-040-071-000 | ARBINI CATHERINE D ETAL |
| 005-010-003-000 | MARSHALL FRANK L & SUSAN M TRSTES |

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Special Tax Prepayment Releases

(Special Tax Lien paid in full during Cash Collection Period)

| <u>APN</u> | <u>Owner</u> |
|-----------------|--------------------------------------|
| 004-030-063-000 | ELLIOT WILLIAM A & SHIRLEY L TRSTES |
| 004-040-050-000 | MOLLET THOMAS K & KATHERINE V TRSTES |
| 004-040-067-000 | THOMPSON RANDOLPH B & NAHID S TRSTES |
| 004-510-012-000 | THOMPSON RANDOLPH B & NAHID S TRSTES |

Special Tax Prepayment Releases

(Special Tax Lien paid in full following Cash Collection Period)

*The property owner financed the connection fee and the connection fee has not been prepaid. The connection fee amount is still levied and collected annually via the Nevada County property tax rolls.

| <u>APN</u> | <u>Owner</u> |
|-----------------|--------------------------------------|
| 004-030-038-000 | TAYLOR ARLENE R TRSTE |
| 004-030-042-000 | WILSON JACK M & SUSAN C TRSTES* |
| 004-030-050-000 | OBRIEN JAMES S & JANICE R* |
| 004-030-071-000 | TRETHEWEY PAUL M & MARY R TRSTES |
| 004-030-072-000 | COLBY RICHARD W & NANCY |
| 004-040-074-000 | STREBEL DAVID P ETAL |
| 004-051-025-000 | MASON THOMAS M |
| 004-051-026-000 | YEAGER DAVID A & SHIRLEY A |
| 004-060-054-000 | PAULIN ULRICH E |
| 004-060-056-000 | EDWARDS CHARLES S |
| 004-070-050-000 | KEEM JAMES M |
| 004-410-006-000 | ORZALLI DALE A & PHYLLIS TRSTES ETAL |
| 004-410-008-000 | LEGATE SPENCER P & MAREN A TRSTES* |
| 004-410-054-000 | BRUSIN WILLIAM J & SUSAN TRSTES* |
| 004-510-001-000 | LYNN ARTHUR W TRSTE* |
| 004-510-005-000 | MUHLBACH JILL A TRSTE |
| 004-650-001-000 | BATES DAVID K & ELIZABETH D TRSTES* |
| 032-480-021-000 | WRIGHT STUART L & VERA L* |
| 032-640-017-000 | RYNBERG RONALD M & KAREN I* |
| 032-640-036-000 | CHIAPPARI ERNEST J & LINDA L |
| 032-640-041-000 | CARUTHERS LAIRD D & MARY D* |
| 032-640-046-000 | JAQUITH ALLISON S & TODD D |
| 032-650-007-000 | FRAZEE JEFFREY C TRSTE |
| 032-650-013-000 | HERSH HOWARD & JILL* |
| 032-650-016-000 | COLLINS DOUGLAS S & YVONNE F |
| 032-650-033-000 | CORONEL RONALD D ETAL |
| 032-650-037-000 | HOLMAN WILLIAM F JR* |
| 036-011-021-000 | SANDIFORTH DAVID A ETAL |
| 036-011-028-000 | PARKER GARY E* |
| 036-011-056-000 | BUTTERFIELD JOHN J & EMMA J TRSTES |