# 

## 

### 

# BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF FRESNO STATE OF CALIFORNIA

RESOLUTION ADOPTING AND LEVYING THE SPECIAL TAX FOR DEVELOPED PROPERTIES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2006-01 (POLICE PROTECTION SERVICES)
COUNTY OF FRESNO, INCLUDING ITS ANNEXATION TERRITORIES, FOR FISCAL YEAR 2021-2022

WHEREAS, the Countywide Community Facilities District ("CFD") is comprised of the original CFD 2006-01 and its associated annexation territories nos. 1A, 2A, 1B, 3A, 7A, 8A, 8B, 9A, and 10A (collectively, the "District")<sup>1</sup>.

WHEREAS, under County Ordinance No. 06-010 for the original Community Facilities District No. 2006-01, County Ordinance No. 06-014 for Annexation Territory No. 1A, County Ordinance No. 06-021 for Annexation Territory 2A, County Ordinance No. 07-046 for Annexation Territory No. 1B, County Ordinance No. 08-031 for Annexation Territory No. 3A, County Ordinance No.12-014 for Annexation Territory No. 7A, County Ordinance No. 15-002 for Annexation Territory No. 8A, County Ordinance No. 15-004 for Annexation Territory No. 8B, County Ordinance No. 17-015 for Annexation Territory No. 9A, and County Ordinance No. 19-014 for Annexation Territory No. 10A, the Board of Supervisors (this "Board") of the County of Fresno, or its designee, is authorized by ordinance, resolution or by other action if permitted by applicable law to establish the specific amounts of the Special Tax to levy on each Developed Property, referred to below, within the District for each County fiscal year.

WHEREAS, as provided in the Special Tax Rate and Method of Apportionment of the District, which is Exhibit B of each of the forgoing County Ordinances, the CFD Administrator annually shall

<sup>&</sup>lt;sup>1</sup> Each annexation territory is designated as "Annexation Territory No. [specify number, *e.g.*, 1A, 2A, 1B, 3A,7A, 8A, 8B, 9A, or 10A respectively] of Community Facilities District No. 2006-01 (Police Protection Services) of the County of Fresno. For the ease of reference in this resolution, such annexation territories are referred to by their respective annexation territory numbers only (*e.g.*, 1A, 2A, 1B, 3A, 7A, 8A, 8B, 9A, or 10A respectively).

calculate the rates of the Special Tax based on the Special Tax Rate and Method of Apportionment of the District.

WHEREAS, the CFD Administrator duly calculated the specific maximum rates of the Special Tax, as set forth in Exhibit A to this resolution, pursuant to the Special Tax Rate and Method of Apportionment of the District, with respect to the District for County Fiscal Year 2021-22.

WHEREAS, that calculation by the CFD Administrator of the specific maximum rate of the Special Tax is shown in Exhibit D to this resolution and was based, in part, on the Annual Escalation Factor, as defined in the Special Tax Rate and Method of Apportionment of the District.

WHEREAS the CFD Administrator, in calculating the specific maximum of the Special Tax, determined that the Escalation Factor Adjustment as defined in the Special Tax Rate and Method of Apportionment of the District, was most recently analyzed for the District for Fiscal Year 2020-21, and therefore, by the terms of section C.1. of the Special Tax Rate and Method of Apportionment of the District, does not need to be analyzed for Fiscal Year 2021-22.

WHEREAS the rates and amounts calculated by the CFD Administrator do not exceed any rates or amounts allowed pursuant to the Special Tax Rate and Method of Apportionment of the District.

WHEREAS the Annual Escalation Factor is not a new tax, but an inflationary adjustment established in the Special Tax Rate and Method of Apportionment of the District, which was approved by the qualified electors (i.e., qualified landowner voters) of the District, and therefore the County is not legally required under California Constitution, Articles XIIIC or XIIID, which are included in "Proposition 218," or under any other law, to obtain the approval from any of the qualified electors of the District with respect to any of the matters that are the subject of this resolution.

WHEREAS, the CFD Administrator duly determined that, as of May 18, 2021, 417 Taxable Properties within the District were Developed Residential Properties, 416 of which contained one Unit each and one of which contained two Units, for a total of 418 Residential Property Units. The expected maximum special tax revenue total for these 418 residential units for FY 2021-22 is \$334,512.86 (see Attachment A).

 WHEREAS, accordingly, the CFD Administrator prepared a certified list of all parcels in the District that are subject to the Special Tax levy ("CFD Administrator's Certified List") as follows: (a) the CFD Administrator identified those 418 Developed Residential Properties within the District for County Fiscal Year 2021-22, pursuant to the Special Tax Rate and Method of Apportionment of the District; and (b) the specific amount(s) of the Special Tax, which are at the maximum rate(s), respectively, of the Special Tax, all of which is set forth in Exhibit B to this resolution.

WHEREAS, a boundary map of the District is shown in Exhibit C to this resolution.

WHEREAS, those 418 Developed Residential Properties within the District for County Fiscal Year 2021-22 are, under the Special Tax Rate and Method of Apportionment of the District, subject to the levy of the Special Tax of the District for County Fiscal Year 2021-22.

WHEREAS, all capitalized terms used in this resolution are defined in the Special Tax Rate and Method of Apportionment of the District, unless otherwise defined in this resolution.

NOW THEREFORE, BE IT RESOLVED, that all of the foregoing recitals are true and correct.

BE IT FURTHER RESOLVED that this Board hereby finds and determines that the CFD Administrator duly calculated the specific maximum rates of such Special Tax, as set forth in Exhibit A, pursuant to the Special Tax Rate and Method of Apportionment of the District, above, with respect to the District for Fiscal Year 2021-22.

BE IT FURTHER RESOLVED, that this Board hereby finds and determines that the rates and amounts calculated by the CFD Administrator do not exceed any rates or amounts allowed under the Special Tax Rate and Method of Apportionment of the District.

BE IT FURTHER RESOLVED, that this Board hereby finds and determines that the Annual Escalation Factor is not a new tax, but rather, an inflationary adjustment established in the Special Tax Rate and Method of Apportionment of the District, which was approved by the qualified electors (i.e., qualified landowner voters) of the District, and therefore the County is not legally required under California Constitution, Articles XIIIC or XIIID, which are included in "Proposition 218," or under any other law, to obtain the approval from any of the qualified electors of the District with respect to any of the matters that are the subject of this resolution.

BE IT FURTHER RESOLVED that this Board hereby determines, approves, authorizes, establishes, and adopts the maximum rates for the Special Tax, as set forth in Exhibit A, with respect to the District for Fiscal Year 2021-22.

BE IT FURTHER RESOLVED that this Board hereby finds and determines that the CFD Administrator duly determined the Developed Properties and the specific amounts of the Special Tax, as set forth in Exhibit B, under the Special Tax Rate and Method of Apportionment of the District, above, with respect to the District for Fiscal Year 2021-22.

BE IT FURTHER RESOLVED, that the specific amounts of the Special Tax to be levied on each Developed Property, shall be levied at the maximum rates of the Special Tax, as set forth in Exhibit A, as applicable for the land use class and description of property (as defined in the Special Tax Rate and Method of Apportionment of the District), within the District for County Fiscal Year 2021-22.

BE IT FURTHER RESOLVED, that this Board hereby accepts, approves, and adopts the CFD Administrator's Certified List stating that there are 417 Developed Residential Properties within the District, 416 of which contain one Unit each and one of which contains two Units, for a total of 418 Residential Property Units, as set forth in Exhibit B, for County Fiscal Year 2021-22, and therefore, this Board does hereby levy the Special Tax in the specific amounts, as further set forth in Exhibit B, on all such Developed Properties within the District, as further set forth in Exhibit B, as applicable for land use class and description of property (as defined in the Special Tax Rate and Method of Apportionment of the District), for County Fiscal Year 2021-22.

BE IT FURTHER RESOLVED that the Clerk to this Board promptly shall file this resolution, or a certified copy, with the Auditor-Controller/Treasurer-Tax Collector, but not later than August 10, 2021 (unless the Auditor-Controller/Treasurer-Tax Collector gives prior written consent to receive this resolution, or a certified copy, at a later date, in which case this resolution, or a certified copy, shall be promptly filed with the Auditor-Controller/Treasurer-Tax Collector not later than August 28, 2021).

BE IT FURTHER RESOLVED that the Clerk to this Board, the CFD Administrator, and the Auditor-Controller/Treasurer-Tax Collector each are individually authorized to take all necessary actions to carry out this resolution to the fullest intent provided in this resolution.

1 BE IT FURTHER RESOLVED, that this resolution shall take effect immediately upon its 2 adoption by this Board. 3 4 THE FOREGOING, was passed and adopted by the following vote of the Board of Supervisors 5 of the County of Fresno this 13th day of July, 2021, to wit: 6 7 Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero AYES: NOES: None ABSENT: None 9 None ABSTAINED: 10 Steve Brandau, Chairman of the Board of 11 Supervisors of the County of Fresno 12 ATTEST: 13 Bernice E. Seidel Clerk of the Board of Supervisors 14 County of Fresno, State of California 15 By: ( Deputy 16 17 18 19 20

21

22

23

24

25

26

27

28

#### Exhibit A

# County Wide CFD No. 2006-01; Annexation 1A, Annexation 2A, Annexation 1B, Annexation 3A, Annexation 7A, Annexation 8A, Annexation 8B, and Annexation 9A

# Special Tax for FY 2021-22 Developed Property

Land Use Class 1, Residential	
Property	\$800.27
Land Use Class 2, Multi-Family	
Property	\$601.99

Note: If the proposed special tax per unit includes an odd number of cents, then the amount of the tax collected will be slightly different. This is due to the Auditor-Controller/Treasurer-Tax Collector's statutory process for collection, in which an odd number may not be entered on the tax roll because the amount must be divisible by two (for two payment installments). Pursuant to Revenue and Taxation Code section 2152.5, the odd cent will be dropped to make an even number that will then be the actual amount collected. This will result in the total special tax collected being a few dollars lower than the proposed amount that goes to the Board.

#### EXHIBIT B

#### Countywide, CFD No. 2008-01 (Including annexation territories 1A, 1B, 2A, 3A, 7A, 8A, 8B, 9A) Certified List of All Parcels in the District Subject to Special Tax Levy

I, Thomas Trester, Sheriff's Administrative Services Director, am the duly appointed designee of the Sheriff's Office of the County of Fresno, the CFD Administrator for Community Facilities District No. 2006-01 (Police Protection Services) County of Fresno, including any annexation territories (collectively, the "District"), and hereby state and certify, as follows:

- 1. The boundary map of the District that is attached to this certificate is true and complete.
- After carefully and diligently conducting a review of the County of Fresno's records concerning the District, making other inquiries and
  investigations as I reasonably deem appropriate, and receiving certain information certified from the Department of Public Works and
  Planning, I have determined that, as of <u>May 18, 2021</u>, the following parcels are Developed Properties of Land Use Class 1, Residential
  Property, and for that reason are subject to the levy of the Special Tax of the District for <u>County Fiscal Year 2021-22</u>, in the following specific
  amount(s):

	Amount of Special Tax to level on each parcel for No. Developed Property County				
	Parcel Number	CFD Title	Tract No.	County <u>Fiscal Year 2019-20</u>	
1.	043-250-08\$	Caruthers	5401	\$800.27	
2.	043-250-098	Caruthers	5401	\$800.27	
3.	043-250-10S	Caruthers	5401	\$800.27	
4.	043-250-11S	Caruthers	5401	\$800.27	
5.	043-250-12S	Caruthers	5401	\$800.27	
6.	043-250-13S	Caruthers	5401	\$800.27	
7.	043-250-14S	Caruthers	5401	\$800.27	
8.	043-250-16S	Caruthers	5401	\$800.27	
9.	043-250-17S	Caruthers	5401	\$800.27	
10.	043-250-18\$	Caruthers	5401	\$800.27	
11. 12.	043-250-19S 043-250-20S	Caruthers Caruthers	5401 5401	\$800.27	
13.	043-250-228	Caruthers	5401 5401	\$800.27 \$800.27	
14.	043-250-238	Çaruthers	5401	\$800.27	
15.	043-250-245	Caruthers	5401	\$800.27	
16.	043-250-25S	Caruthers	5401	\$800.27	
17.	043-250-26\$	Caruthers	5401	\$800.27	
18.	043-250-27S	Caruthers	5401	\$800.27	
19.	043-250-32S	Caruthers	5401	\$800.27	
20.	043-250-33S	Caruthers	5401	\$800.27	
21.	043-250-34S	Caruthers	5401	\$800.27	
22.	043-250-38S	Caruthers	5401	\$800.27	
23.	043-250-37S	Caruthers	5401	\$800.27	
24.	043-250-388	Caruthers	5401	\$800.27	
25. 26.	043-250-40S 043-250-41S	Caruthers Caruthers	5401 5401	\$800.27	
20. 27.	043-250-42S	Caruthers	5401 5401	\$800.27 \$800.27	
28.	043-250-42S	Caruthers	5401	\$800.27	
29.	043-250-458	Caruthers	5401	\$800.27	
30.	043-250-46S	Caruthers	5401	\$800.27	
31.	043-250-478	Caruthers	5401	\$800.27	
32.	043-250-48S	Caruthers	5401	\$800.27	
33.	043-250-49\$	Caruthers	5401	\$800.27	
34	043-250-50S	Caruthers	5401	\$800.27	
35.	043-250-51\$	Caruthers	5401	\$800.27	
36.	043-250-52S	Caruthers	5401	\$800.27	
37.	043-250-53\$	Caruthers	5401	\$800.27	
38.	043-250-548	Caruthers	5401	\$800.27	
39. 40.	043-250-55S 043-250-56S	Caruthers Caruthers	5401 5401	\$800.27	
41.	043-250-57S	Caruthers	5401	\$800.27 \$800.27	
42.	043-250-59S	Caruthers	5401	\$800.27	
43	043-250-60S	Caruthers	5401	\$800.27	
44.	043-250-615	Caruthers	5401	\$800.27	
45.	043-250-62S	Caruthers	5401	\$800.27	
46.	043-250-63S	Caruthers	5401	\$800.27	
47.	043-250-64\$	Caruthers	5401	\$800.27	
48.	043-250-65S	Caruthers	5401	\$800.27	
49.	043-250-66S	Caruthers	5401	\$800.27	
50.	053-500-01\$	Countryside Estates	5504	\$800.27	
51.	053-500-02\$	Countryside Estates	5504	\$800.27	
52. 53.	053-500-03\$ 053-500-04\$	Countryside Estates Countryside Estates	5504 5504	\$800.27 \$800.27	
54.	053-500-045	Countryside Estates Countryside Estates	5504	\$800.27	
55.	053-500-06S	Countryside Estates	5504	\$800.27	
56.	053-500-063	Countryside Estates	5504	\$800.27	
57.	053-500-08S	Countryside Estates	5504	\$800.27	
58.	053-500-09\$	Countryside Estates	5504	\$800.27	
59.	053-500-10S	Countryside Estates	5504	\$800.27	
60.	053-500-11\$	Countryside Estates	5504	\$800.27	
61.	053-500-12S	Countryside Estates	5504	\$800.27	
62.	053-500-13S	Countryside Estates	5504	\$800.27	
63.	053-500-148	Countryside Estates	5504	\$800.27	
64.	053-500-15S	Countryside Estates	5504	\$800.27	

65.	053-500-16\$	Countryside Estates	5504	\$800.27
66.	053-500-198	Countryside Estates	5504	\$800.27
67.	053-500-208	Countryside Estates	5504	\$800.27
68.	053-500-21S	•		-
		Countryside Estates	5504	\$800.27
69.	053-500-22S	Countryside Estates	5504	\$800.27
70.	053-500-25\$	Countryside Estates	5504	\$800.27
71.	053-500-29S	Countryside Estates	5504	\$800.27
72.	053-500-30\$	Countryside Estates	5504	\$800.27
73.	053-500-315	Countryside Estates	5504	\$800.27
74.	053-500-32S	Countryside Estates	5504	\$800.27
75.	053-500-33\$	Countryside Estates	5504	\$800.27
76.	053-500-345	Countryside Estates	5504	\$800.27
77.	053-500-35S	Countryside Estates	5504	\$800.27
78.	053-500-36S	Countryside Estates	5504	\$800.27
79.	053-500-37S	Countryside Estates	5504	\$800.27
80.	053-500-38S	Countryside Estates	5504	
	053-500-368 053-500-408	•		\$800.27
81.		Countryside Estates	5504	\$800.27
82.	053-500-42S	Countryside Estates	5504	\$800.27
83.	053-500-43S	Countryside Estates	5504	\$800.27
84.	053-500-44\$	Countryside Estates	5504	\$800.27
85.	053-500-45S	Countryside Estates	5504	\$800.27
86.	053-500-46\$	Countryside Estates	5504	\$800.27
87.	053-500-475	Countryside Estates	5504	\$800.27
88.	053-500-48S	Countryside Estates	5504	\$800.27
89.	053-500-49\$	Countryside Estates	5504	\$800.27
90.	053-500-50S	Countryside Estates	5504	\$800.27
91.	053-500-51S	Countryside Estates	5504	\$800.27
92.	053-500-52S	Countryside Estates	5504	\$800.27
93,	053-500-53S	•	5504	
		Countryside Estates		\$800.27
94.	053-500-54\$	Countryside Estates	5504	\$800.27
95.	053-500-55S	Countryside Estates	5504	\$800.27
96.	053-500-57\$	Countryside Estates	5504	\$800.27
97.	053-500-58S	Countryside Estates	5504	\$800.27
98.	053-500-59\$	Countryside Estates	5504	\$800.27
99.	053-500-60S	Countryside Estates	5504	\$800.27
100.	053-511-01S	Country Meadows	5397	\$800.27
101.	053-511-02\$	Country Meadows	5397	\$800.27
102.	053-511-03S	Country Meadows	5397	\$800.27
103.	053-511-04S	Country Meadows	5397	\$800.27
104.	053-511-058	Country Meadows	5397	\$800.27
105.		•		
	053-511-06S	Country Meadows	5397	\$800.27
106.	053-511-07\$	Country Meadows	5397	\$800.27
107.	053-511-09S	Country Meadows	5397	\$800.27
108.	053-511-125	Country Meadows	5397	\$800.27
109.	053-511-13S	Country Meadows	5397	\$800.27
110.	053-511-14S	Country Meadows	5397	\$800.27
111.	053-512-01S	Country Meadows	5397	\$800.27
112.	053-512-03\$	Country Meadows	5397	\$800.27
113.	053-512-04S	Country Meadows	5397	\$800.27
114	053-512-07S	Country Meadows	5397	\$800.27
115.	053-512-08S	Country Meadows	5397	\$800.27
116.	053-513-01S	Country Meadows	5397	\$800.27
117.	053-513-02S	Country Meadows	5397	\$800.27
118.	053-513-02S		5397	
		Country Meadows		\$800.27
119.	053-513-05S	Country Meadows	5397	\$800.27
120.	053-513-10\$	Country Meadows	5397	\$800.27
121.	053-513-11\$	Country Meadows	5397	\$800.27
122.	053-513-12S	Country Meadows	5397	\$800.27
123.	053-513-13S	Country Meadows	5397	\$800.27
124.	053-513-28\$	Country Meadows	5397	\$800.27
125.	053-513-29S	Country Meadows	5397	\$800.27
126.	053-513-32S	Country Meadows	5397	\$800.27
127.	053-513-33S	Country Meadows	5397	\$800.27
128.	053-513-34\$	Country Meadows	5397	\$800.27
129.	053-513-358	Country Meadows	5397	\$800.27
130.	053-513-36S	Country Meadows	5397	\$800.27
131.	053-514-03\$	Country Meadows	5397	\$800.27
132.	053-514-03S	Country Meadows	5397	\$800.27
133.	053-515-01S	Country Meadows	5397	\$800.27
134.		Country Meadows	5397	\$800.27
	053-515-028	Country Meadows		
135.			5397	\$800.27
	053-515-03\$		6207	
136.	053-515-04S	Country Meadows	5397	\$800.27
136. 137.	053-515-04S 053-515-05S	Country Meadows Country Meadows	5397	\$800.27 \$800.27
136. 137. 138.	053-515-04\$ 053-515-05\$ 053-515-06\$	Country Meadows Country Meadows Country Meadows	5397 5397	\$800.27 \$800.27 \$800.27
136. 137. 138. 139.	053-515-04S 053-515-05S	Country Meadows Country Meadows Country Meadows Country Meadows	5397 5397 5397	\$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138.	053-515-04\$ 053-515-05\$ 053-515-06\$	Country Meadows Country Meadows Country Meadows	5397 5397	\$800.27 \$800.27 \$800.27
136. 137. 138. 139.	053-515-04\$ 053-515-05\$ 053-515-06\$ 053-516-01\$	Country Meadows Country Meadows Country Meadows Country Meadows	5397 5397 5397	\$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140.	053-515-04S 053-515-05S 053-515-06S 053-516-01S 053-516-02S	Country Meadows Country Meadows Country Meadows Country Meadows Country Meadows Country Meadows	5397 5397 5397 5397	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141.	053-515-04S 053-515-05S 053-515-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S	Country Meadows	5397 5397 5397 5397 5397 5397	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143.	053-515-04S 053-515-05S 053-515-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S 136-350-26	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5397 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143.	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S 136-350-26 136-350-27	Country Meadows Timber Ridge Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136, 137, 138, 139, 140, 141, 142, 143, 144,	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S 136-350-26 136-350-27 136-350-29	Country Meadows Timber Ridge Timber Ridge Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146.	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-02S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-30	Country Meadows Timber Ridge Timber Ridge Timber Ridge Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147.	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-02S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-30 136-360-25	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5485 5485 5485 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147.	053-515-04S 053-515-05S 053-516-01S 053-516-01S 053-516-02S 053-516-02S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-30 136-360-25 136-360-27	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148.	053-515-04S 053-515-05S 053-516-01S 053-516-01S 053-516-02S 053-516-02S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-29 136-360-25 136-360-27 136-360-29	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485 5485 5485 5485	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150.	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-30 136-360-27 136-360-27 136-360-29 136-360-29	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485 5485 5485 5485 548	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150.	053-515-04S 053-515-05S 053-516-01S 053-516-02S 053-516-02S 053-516-02S 053-516-05S 136-350-26 136-350-27 136-350-29 136-360-25 136-360-27 136-360-29 136-360-30 136-371-09	Country Meadows Timber Ridge Quartz Mountain	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485 5485 5485 5485 548	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27
136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150.	053-515-04S 053-515-05S 053-516-06S 053-516-01S 053-516-02S 053-516-03S 053-516-05S 136-350-26 136-350-27 136-350-29 136-350-30 136-360-27 136-360-27 136-360-29 136-360-29	Country Meadows Timber Ridge	5397 5397 5397 5397 5397 5397 5485 5485 5485 5485 5485 5485 5485 548	\$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27 \$800.27

153.	136-371-16	Quartz Mountain	5276	\$800.27
154.	136-371-17	Quartz Mountain	5276	\$800.27
155.	136-372-12	Quartz Mountain	5276	\$800.27
156.	136-372-24	Quartz Mountain	5276	\$800.27
157.	136-373-02	Quartz Mountain	5276	\$800.27
158.	136-373-05	Quartz Mountain	5276	\$800.27
159.	136-373-06	Quartz Mountain	5276	\$800.27
160.	136-373-08	Quartz Mountain	5276	\$800.27
161.	136-375-05	Quartz Mountain	5276	\$800.27
162.	136-375-06	Quartz Mountain	5276	\$800.27
163.	136-375-07	Quartz Mountain	5276	\$800.27
164.	136-375-12	Quartz Mountain	5276	\$800.27
165.	136-375-13	Quartz Mountain	5276	\$800.27
166.	136-375-16	Quartz Mountain	5276	\$800.27
167.	1 <b>3</b> 6-3 <b>7</b> 5-17	Quartz Mountain	5276	\$800.27
168.	136-375-19	Quartz Mountain	5276	\$800.27
169.	136-375-22	Quartz Mountain	5276	\$800.27
170.	138-375-26	Quartz Mountain	5276	\$800.27
171.	136-375-30	Quartz Mountain	5276	\$800.27
172.	136-375-33	Quartz Mountain	5276	\$800.27
173.	136-390-13	Tract No. 5990	5990	\$800.27
174.	136-390-21	Tract No. 5990	5990	\$800.27
175.	136-390-22	Tract No. 5990	5990	\$800.27
176.	136-390-24	Tract No. 5990	5990	\$800.27
177.	136-390-25	Tract No. 5990	5990	\$800.27
178.	136-390-26	Tract No. 5990	5990	\$800.27
179.	136-390-27	Tract No. 5990	5990	\$800.27
180.	136-390-28	Tract No. 5990 Tract No. 5990	5990	\$800.27
181.	136-400-44 136-400-45	Tract No. 5990	5990	\$800.27
182. 183.	136-400-46	Tract No. 5990	5990 5990	\$800.27 \$800.27
184.	300-630-015	Granite Crest	4870	
185.	300-630-01S 300-630-02S	Granite Crest	4870	\$800.27 \$800.27
186.	300-630-03S	Granite Crest	4870	\$800.27
187.	300-630-04S	Granite Crest	4870	\$800.27
188.	300-630-05S	Granite Crest	4870	\$800.27
189.	300-630-06S	Granite Crest	4870	\$800.27
190.	300-630-07S	Granite Crest	4870	\$800.27
191.	300-630-08\$	Granite Crest	4870	\$800.27
192.	300-630-09S	Granite Crest	4870	\$800.27
193.	300-630-10S	Granite Crest	4870	\$800.27
194.	300-630-12\$	Granite Crest	4870	\$800.27
195.	300-630-135	Granite Crest	4870	\$800.27
196.	300-630-15S	Granite Crest	4870	\$800.27
197.	300-630-16\$	Granite Crest	4870	\$800.27
198.	300-630-17S	Granite Crest	4870	\$800.27
199.	300-630-18S	Granite Crest	4870	\$800.27
200.	300-630-198	Granite Crest	4870	\$800.27
201.	300-630-20S	Granite Crest	4870	\$800.27
202.	300-630-21\$	Granite Crest	4870	\$800.27
203.	300-630-22S	Granite Crest	4870	\$800.27
204.	300-630-23S	Granite Crest	4870	\$800.27
205.	300-630-24\$	Granite Crest	4870	\$800.27
206.	300-630-25S	Granite Crest	4870	\$800.27
207.	300-641-01S	Granite Crest	4870	\$800.27
208.	300-641-02\$	Granite Crest	4870	\$800.27
209.	300-641-03S	Granite Crest Granite Crest	4870	\$800.27
210.	300-641-04\$	Granite Crest Granite Crest	4870	\$800.27
211. 212.	300-641-05S 300-641-06S	Granite Crest Granite Crest	4870 4870	\$800.27 \$800.27
213.	300-641-07S	Granite Crest	4870	\$800.27
214.	300-641-08S	Granite Crest	4870	\$800.27
215.	300-641-09S	Granite Crest	4870	\$800.27
216.	300-641-10S	Granite Crest	4870	\$800.27
217.	300-641-11S	Granite Crest	4870	\$800.27
218.	300-641-12S	Granite Crest	4870	\$800.27
219.	300-641-13S	Granite Crest	4870	\$800.27
220.	300-641-14S	Granite Crest	4870	\$800.27
221.	300-641-15S	Granite Crest	4870	\$800.27
222.	300-641-16\$	Granite Crest	4870	\$800.27
223.	300-642-01S	Granite Crest	4870	\$800.27
224.	300-642-025	Granite Crest	4870	\$800.27
225.	300-642-05\$	Granite Crest	4870	\$800.27
226	300-642-06\$	Granite Crest	4870	\$800.27
227.	300-642-07S	Granite Crest	4870	\$800.27
228.	300-643-01S	Granite Crest	4870	\$800.27
229.	300-643-02\$	Granite Crest	4870	\$800.27
230.	300-643-035	Granite Crest	4870	\$800.27
231.	300-643-04S	Granite Crest	4870	\$800.27
232.	300-643-06S	Granite Crest	4870	\$800.27
222	300-643-07\$	Granite Crest	4870 4870	\$800.27 \$800.27
233.				
234.	300-643-08\$	Granite Crest		
234. 235.	300-643-08\$ 300-643-09\$	Granite Crest	4870	\$800.27
234. 235. 236.	300-643-08\$ 300-643-09\$ 300-643-10\$	Granite Crest Granite Crest	4870 4870	\$800.27 \$800.27
234. 235. 236. 237.	300-643-08\$ 300-643-09\$ 300-643-10\$ 300-643-12\$	Granite Crest Granite Crest Granite Crest	4870 4870 4870	\$800.27 \$800.27 \$800.27
234. 235. 236. 237. 238.	300-643-08S 300-643-09S 300-643-10S 300-643-12S 300-643-13S	Granite Crest Granite Crest Granite Crest Granite Crest	4870 4870 4870 4870	\$800.27 \$800.27 \$800.27 \$800.27
234. 235. 236. 237.	300-643-08\$ 300-643-09\$ 300-643-10\$ 300-643-12\$	Granite Crest Granite Crest Granite Crest	4870 4870 4870	\$800.27 \$800.27 \$800.27

241.	300-643-16S	Granite Crest	4870	\$800.27
242.	300-643-17S	Granite Crest	4870	\$800.27
243.	300-643-185	Granite Crest	4870	\$800.27
244.	300-643-195	Granite Crest	4870	\$800.27
245.	300-643-208	Granite Crest	4870	
246.	300-643-21S	Granite Crest	4870	\$800.27
247.	300-643-21S	Granite Crest	4870	\$800.27
248	300-643-235	Granite Crest		\$800.27
240. 249.			4870	\$800.27
	300-643-245	Granite Crest	4870	\$800.27
250.	300-643-26\$	Granite Crest	4870	\$800.27
251.	300-643-27S	Granite Crest	4870	\$800.27
252.	300-643-28\$	Granite Crest	4870	\$800.27
253.	300-643-29S	Granite Crest	4870	\$800.27
254.	300-643-30\$	Granite Crest	4870	\$800.27
255.	300-643-315	Granite Crest	4870	\$800.27
256.	300-643-32\$	Granite Crest	4870	\$800.27
257.	300-644-01S	Granite Crest	4870	\$800.27
258.	300-644-02S	Granite Crest	4870	\$800.27
259.	300-644-03S	Granite Crest	4870	\$800.27
260.	300-644-04S	Granite Crest	4870	\$800.27
261.	300-644-05\$	Granite Crest	4870	\$800.27
262.	300-644-06S	Granite Crest	4870	\$800.27
263.	300-644-08\$	Granite Crest	4870	\$800.27
264.	300-644-095	Granite Crest	4870	\$800.27
265.	300-644-10S	Granite Crest	4870	\$800.27
266.	300 <del>-644</del> -12S	Granite Crest	4870	\$800.27
267.	300-644-13S	Granite Crest	4870	\$800.27
268.	300-644-14\$	Granite Crest	4870	\$800.27
269.	300-650-01S	Granite Crest	4870	\$800.27
270.	300-650-02\$	Granite Crest	4870	\$800.27
271.	300-650-038	Granite Crest	4870	\$800.27
272.	300-650-04S	Granite Crest	4870	\$800.27
273.	300-650-05\$	Granite Crest	4870	\$800.27
274.	300-650-06S	Granite Crest	4870	\$800.27
275.	300-650-07S	Granite Crest	4870	\$800.27
276.	300-650-08S	Granite Crest	4870	\$800.27
277.	300-650-09S	Granite Crest	4870	\$800.27
278.	300-650-10\$	Granite Crest	4870	\$800.27
279.	300-650-11S	Granite Crest	4870	\$800.27
280.	300-650-12\$	Granite Crest	4870	\$800.27
281.	300-650-13S	Granite Crest	4870	\$800.27
282.	300-650-148	Granite Crest	4870	\$800.27
283.	300-650-15S	Granite Crest	4870	\$800.27
284.	300-650-16\$	Granite Crest	4870	\$800.27
285.	300-650-17S	Granite Crest	4870	\$800.27
286.	300-650-18S	Granite Crest	4870	\$800.27
287.	300-650-19S	Granite Crest	4870	\$800.27
288.	300-650-20\$	Granite Crest	4870	\$800.27
289.	300-650-21S	Granite Crest	4870	\$800.27
290.	300-650-22\$	Granite Crest	4870	\$800.27
291.	300-650-23S	Granite Crest	4870	\$800.27
292.	300-650-24\$	Granite Crest	4870	\$800.27
293.	300-650-25S	Granite Crest	4870	\$800.27
294.	300-650-26S	Granite Crest	4870	
295.		Granite Crest	4870	\$800.27 \$800.27
296.	300-650-27\$		4870	\$800.27
297.	300-650-285	Granite Crest		
297. 298.	300-650-29S 300-650-30S	Granite Crest Granite Crest	4870 4870	\$800.27 \$800.27
299.	300-650-31S	Granite Crest	4870	\$800.27
300.	300-660-015	Granite Crest	4870	\$800.27
301.	300-660-02S	Granite Crest	4870	\$800.27
302.	300-660-035	Granite Crest	4870	\$800.27
303.	300-660-04S	Granite Crest	4870	\$800.27
304.	300-660-055	Granite Crest	4870	\$800.27
305.	300-660-068	Granite Crest	4870	\$800.27
306.	300-660-07S	Granite Crest	4870	\$800.27
307.	300-660-08\$	Granite Crest	4870	\$800.27
308.	300-660-10\$	Granite Crest	4870	\$800.27
309.	300-660-11S	Granite Crest	4870	\$800.27
310.	300-660-12S	Granite Crest	4870	\$800.27
311.	300-660-135	Granite Crest	4870	\$800.27
312.	300-660-14S	Granite Crest	4870	\$800.27
313.	300-660-15S	Granite Crest	4870	\$800.27
314.	300-660-16S	Granite Crest	4870	\$800.27
315,	300-660-17S	Granite Crest	4870	\$800.27
316.	300-660-18S	Granite Crest	4870	\$800.27
317.	300-660-19\$	Granite Crest	4870	\$800.27
318.	300-660-20\$	Granite Crest	4870	\$800.27
319.	300-660-21S	Granite Crest	4870	\$800.27
320.	300-660-22\$	Granite Crest	4870	\$800.27
321.	300-660-23S	Granite Crest	4870	\$800.27
322	300-660-24\$	Granite Crest	4870	\$800.27
323.	300-660-25S	Granite Crest	4870	\$800.27
324.	300-660-26\$	Granite Crest	4870	\$800.27
325.	300-660-27S	Granite Crest	4870	\$800.27
326.	300-660-295	Granite Crest	4870	\$800.27
327.	300-660-30S	Granite Crest	4870	\$800.27
328.	300-660-31S	Granite Crest	4870	\$800.27
J_U.				

329.	300-660-32S	Granite Crest	4870	\$800.27
330.	300-660-33\$	Granite Crest	4870	\$800.27
331.	300-660-36\$	Granite Crest	4870	\$800.27
332.	300-671-03S	Granite Crest	4870	\$800.27
333.	300-671-04\$	Granite Crest	4870	\$800.27
334.	300-671-05S	Granite Crest	4870	\$800.27
335.	300-671-06\$	Granite Crest	4870	\$800.27
336.	300-671-08S	Granite Crest	4870	\$800.27
337.	300-672-02\$	Granite Crest	4870	\$800.27
338.	300-672-038	Granite Crest	4870	\$800.27
339.	300-672-07\$	Granite Crest	4870	\$800.27
340.	300-672-08S	Granite Crest	4870	\$800.27
341.	300-672-09\$	Granite Crest	4870	\$800.27
342.	300-672-10S	Granite Crest	4870	\$800.27
343.	300-673-01S	Granite Crest	4870	\$800.27
344.	300-673-02S	Granite Crest	4870	\$800.27
345.	300-673-03\$	Granite Crest	4870	\$800.27
346.	300-673-05S	Granite Crest	4870	\$800.27
347.	300-673-06S	Granite Crest	4870	\$800.27
348.	300-674-03S	Granite Crest	4870	\$800.27
349.	300-681-01S	Granite Crest	4870	\$800.27
350.	300-681-02\$	Granite Crest	4870	\$800.27
351.	300-681-03S	Granite Crest	4870	\$800.27
352.	300-681-04S	Granite Crest	4870	\$800.27
353.	300-681-058	Granite Crest	4870	\$800.27
354	300-681-06S	Granite Crest	4870	\$800.27
355.	300-682-07\$	Granite Crest	4870	\$800.27
356.	300-682-08S	Granite Crest	4870	\$800.27
357.	300-684-09S	Granite Crest	4870	\$800.27
358.	300-684-10S	Granite Crest	4870	\$800.27
359.	300-684-11\$	Granite Crest	4870	\$800.27
360.	300-684-12\$	Granite Crest	4870	\$800.27
<b>361</b> .	300-684-13S	Granite Crest	4870	\$800.27
362.	300-684-14S	Granite Crest	4870	\$800.27
363.	300-684-15\$	Granite Crest	4870	\$800.27
364.	300-684-17S	Granite Crest	4870	\$800.27
365.	300-684-18S	Granite Crest	4870	\$800.27
366.	300-684-19S	Granite Crest	4870	\$800.27
367.	300-684-20\$	Granite Crest	4870	\$800.27
368.	300-684-21S	Granite Crest	4870	\$800.27
369.	300-684-24\$	Granite Crest	4870	\$800.27
370.	300-684-25S	Granite Crest	4870	\$800.27
371.	309-390-01	Red Hawk	5126	\$800.27
372.	309-390-02	Red Hawk	5126	\$800.27
373.	309-390-03	Red Hawk	5126	\$800.27
374.	309-390-04	Red Hawk	5126	\$800.27
375.	309-390-05	Red Hawk	5126	\$800.27
376.	309-390-06	Red Hawk	5126	\$800.27
377.	309-390-07	Red Hawk	5126	\$800.27
378.	309-390-08	Red Hawk	5126	\$800.27
379.	309-390-09	Red Hawk	5126	\$800.27
380.	309-390-10	Red Hawk	5126	\$800.27
381.	309-390-11	Red Hawk	5126	\$800.27
382.	309-390-12	Red Hawk	5126	\$800.27
383.	309-390-13	Red Hawk	5126	\$800.27
384.	309-390-14	Red Hawk	5126	\$800.27
385.	309-390-15	Red Hawk	5126	\$800.27
386.	309-390-18	Red Hawk	5126	\$800.27
387.	309-390-19	Red Hawk	5126	\$800.27
388.	309-390-20	Red Hawk	5126	\$800.27
389. 300	309-390-21	Red Hawk	5126 5126	\$800.27 \$800.27
390. 391.	309-390-22 309-390-23	Red Hawk Red Hawk	5126 5126	\$800.27 \$800.27
392.	309-390-24	Red Hawk	5126	\$800.27
393.	309-390-25	Red Hawk	5126	\$800.27
394.	309-390-26	Red Hawk	5126	\$800.27
395.	309-390-27	Red Hawk	5126	\$800.27
396.	309-390-28	Red Hawk	5126	\$800.27
397.	309-390-29	Red Hawk	5126	\$800.27
398.	309-390-30	Red Hawk	5126	\$800.27
399.	309-390-31	Red Hawk	5126	\$800.27
400.	309-400-01	Red Hawk		
400. 401.	309-400-02	Red Hawk	5126 5126	\$800.27 \$800.27
401.	309-400-03	Red Hawk	5126	\$800.27
403.	309-400-07	Red Hawk	5126	\$800.27
404.	309-400-09	Red Hawk	5126	\$800.27
405.	309-400-13	Red Hawk	5126	\$800.27
406.	309-400-13	Red Hawk	5126	\$800.27
407.	309-400-15	Red Hawk	5126	\$800.27
408.	309-400-16	Red Hawk	5126	\$800.27
409.	309-400-17	Red Hawk	5126	\$800.27
410.	309-400-18	Red Hawk	5126	\$800.27
411.	309-410-23 (x2)	Hatfield	5334	\$1,600.54
412.	309-410-25	Hatfield	5334	\$800.27
413.	309-410-26	Hatfield	5334	\$800.27
414.	309-410-27	Hatfield	5334	\$800.27
	- · · · ·			
415.	309-410-28	Hatfield	5334	\$800.27
415. 416.	309-410-28 580-140-02	Hatfield Hatfield	5334 5334	\$800.27 \$800.27

417. 580-140-03

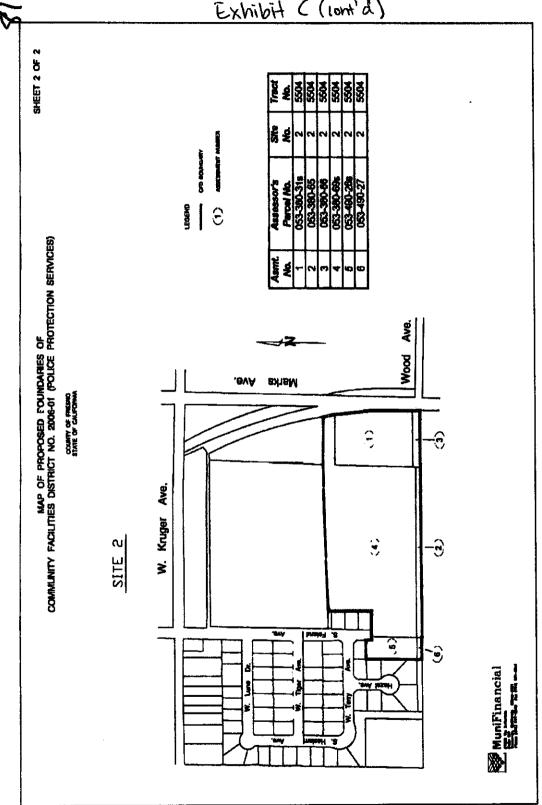
Hatfield

5334 TOTAL \$800.27 \$334,512.86

3. The specific amount(s) of the Special Tax, above, are at the "Adopted Rate(s)" (as that term is defined in the resolution of the Board of Supervisors to which this certificate relates) of the Special Tax of the District for such land use classification and description, all of which I have calculated according to the Special Tax Rate and Method of Apportionment of the District.

 Each of the capitalized terms in this certificate that is not defined in this certificate has the meaning given to it in the Special Tax Rate and Method of Apportionment of the District. All documents referred to in this certificate are on file with the Sheriff-Coroner's Business Office (2200 Fresno Street, Fresno, California 93717), and are available for inspection by the public during the regular business hours of that office.

Note: If the proposed special tax includes an odd number of cents, then the amount of the tax collected will be slightly different. This is due to the Auditor-Controller/Treasurer-Tax Collector's statutory process for collection, in which an odd number may not be entered on the tax roll because the amount must be divisible by two (for two payment installments). Pursuant to Revenue and Taxation Code section 2152.5, the odd cent will be dropped to make an even number that will then be the actual amount collected. This will result in the total special tax collected being a few dollars lower than the proposed amount that goes to the Board.



.

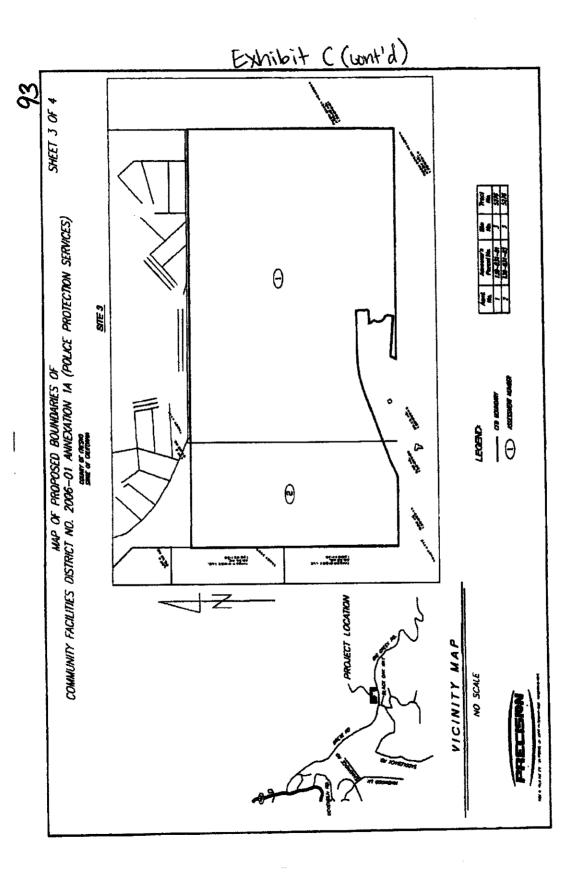
1

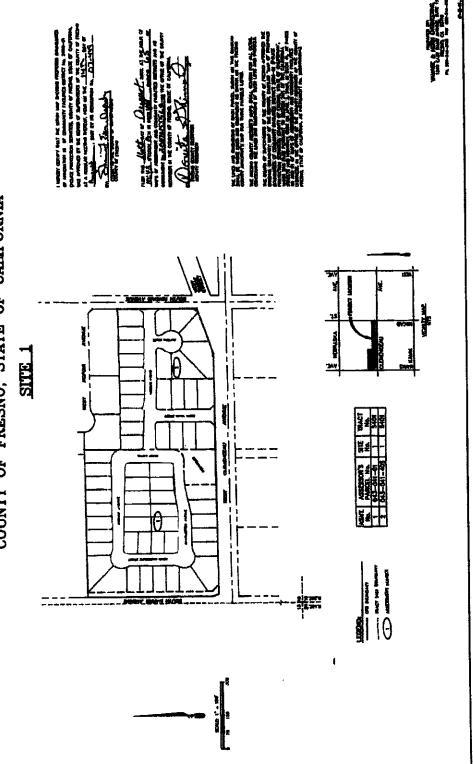
١

i

1

ļ





PLED IN THE COPIESTOR TO THE RECOVERY PAPERTY. 0 SITE 1 0 0 0

0

0

MAP OF PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT No. 2006-01 ANNEXATION 2A (POLICE PROTECTION SERVICES)

0

TICHTLY MAR

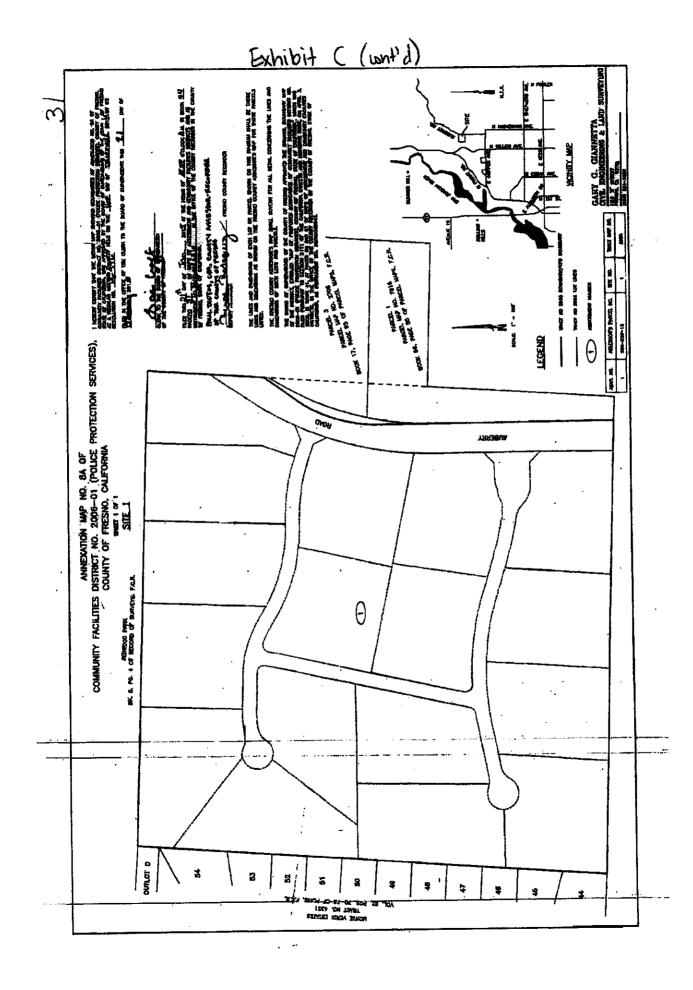
CT SECRETARY MANAGEMENT

TECEND

PREPARED 8Y: 5100 M. Shih Si. § 117, FRENO CA. 55710 PH. (559) 227-8630 FM (359) 227-8869

STATE HIGHWAY HS

ess i arigraficativamente estados presentos de sele e significación



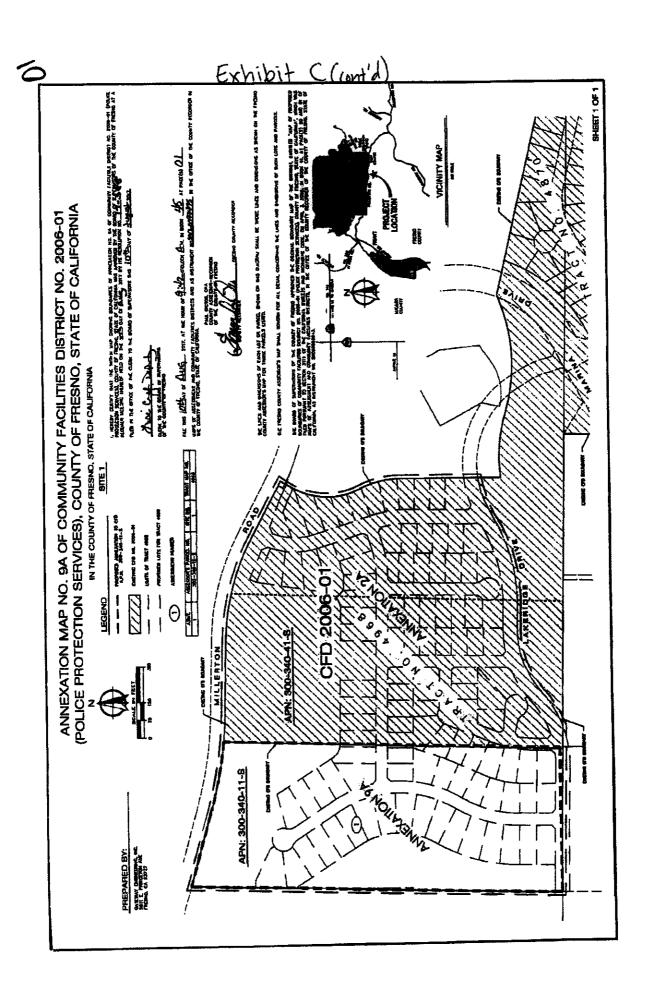
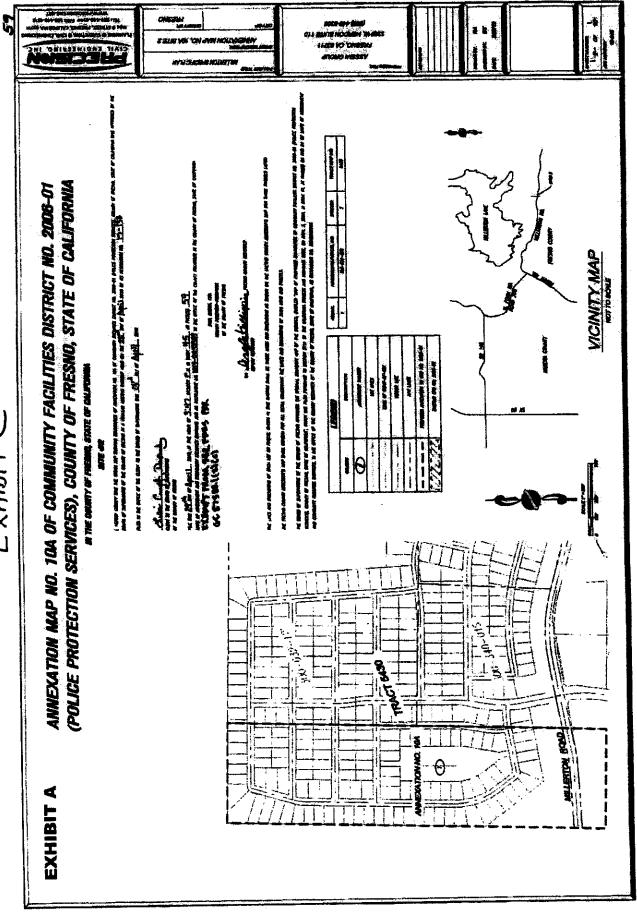
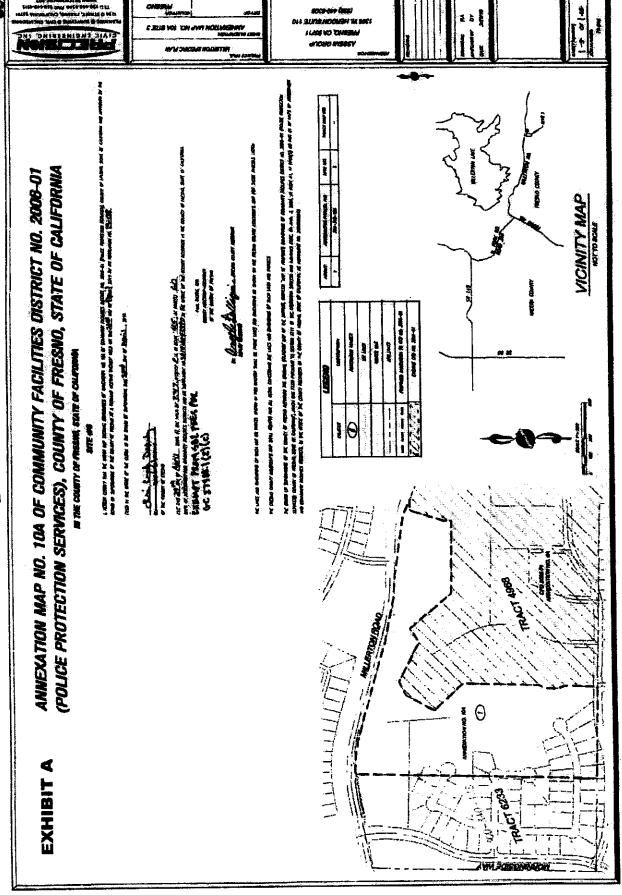


Exhibit C

20		CHESTLE VAN TON FROM HOLLOGISMY  L'EUR VAN TON FROM HOLLOGISMY  WELDLIGGE HOLGETON  WELDLIGGE HOLGETON  WELDLIGGE HOLGETON	81.34M 11.51	STONY SAME PROCESSY ON SHEEL 1933 DANIESE 1933 DANIESE 1934 DANIESE 19	
) 118 TIV	P NO. 10A OF COMMUNITY FACILITIES DISTRICT NO. 2006-01  TON SERVICES), COUNTY OF FRESNO, STATE OF CALIFORNIA  THE COUNTY OF FRESNO, STATE OF CALIFORNIA  THE COUNTY OF FRESNO, STATE OF CALIFORNIA  THE COUNTY OF THE COUNTY OF TRESNO, STATE OF CALIFORNIA  THE COUNTY OF T	EXAMPLE ROLL AND THE STATE OF T	or come that alleges we have a text attention of this de month of the set of		VICINITY WAP
	EXHIBIT A ANNEXATION MAP NO. 104 (POLICE PROTECTION SER		ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-ST-S		

Exhibit C





#### **EXHIBIT D**

### Mello-Roos Escalation Factor Tax Calculation For Fiscal Year 2021-22 Countywide CFD No. 2006-01

Single Family

CPI for Current Period	April 2021	302.294
less: CPI for Previous Period	April 2020	290.304
Index Point Change		11.990
Divide by Previous Period CPI	April 2020	290.304
Equals Annual Escalation Factor		4.130%

Base plus Escalatio	n	\$ 800.27	Single Family dwelling Tax
Escalation (Base X E	scalation factor of 4.130%)	\$ 31.74	
Base FY 2020-21	BAI#24, 07/07/20	\$ 768.53	

Sources: CPI calculated using data from: www.bls.gov/CPI

CPI-Urban Wage Earners and Clerical Workers for San Francisco/Oakland/Hayward, CA - 06/02/21

Base FY 2020-21 obtained from BAI#24, 07/07/20

**Note:** If the proposed special tax includes an odd number of cents, then the amount of the tax collected will be slightly different. This is due to the Auditor-Controller/Treasurer-Tax Collector's statutory process for collection, in which an odd number may not be entered on the tax roll because the amount must be divisible by two (for two payment installments). Pursuant to Revenue and Taxation Code section 2152.5, the odd cent will be dropped to make an even number that will then be the actual amount collected. This will result in the total special tax collected being a few dollars lower than the proposed amount that goes to the Board.

#### **EXHIBIT D**

### Mello-Roos Escalation Factor Tax Calculation For Fiscal Year 2021-22 Countywide CFD No. 2006-01

Multi Family

CPI for Current Period	April 2021	302.294
less: CPI for Previous Period	April 2020	290.304
Index Point Change		11.990
Divide by Previous Period CPI	April 2020	290.304
Equals Annual Escalation Factor		4.130%

Base FY 2020-21	BAI#24, 07/07/20	\$ 578.11	
Escalation (Base X E	scalation factor of 4.130%)	\$ 23.88	
Base plus Escalatio	n	\$ 601.99	Multi Family dwelling Tax

#### Sources: CPI calculated using data from:

www.bls.gov/CPI

CPI-Urban Wage Earners and Clerical Workers for San Francisco/Oakland/Hayward, CA - 06/02/21

Base FY 2020-21 obtained from BAI#24, 07/07/20

Note: If the proposed special tax includes an odd number of cents, then the amount of the tax collected will be slightly different. This is due to the Auditor-Controller/Treasurer-Tax Collector's statutory process for collection, in which an odd number may not be entered on the tax roll because the amount must be divisible by two (for two payment installments). Pursuant to Revenue and Taxation Code section 2152.5, the odd cent will be dropped to make an even number that will then be the actual amount collected. This will result in the total special tax collected being a few dollars lower than the proposed amount that goes to the Board.