GOODWIN CONSULTING GROUP

CITY OF WHEATLAND
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(WHEATLAND PUBLIC SERVICES)

CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2020-21

September 14, 2020

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Community Facilities District No. 2015-1
CFD Tax Administration Report

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City of Wheatland Community Facilities District No. 2015-1 (Wheatland Public Services) ("CFD No. 2015-1"):

Fiscal Year 2020-21 Special Tax Levy

Number of Parcels	Total Special Tax Levy
55	$46,654

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 2020-21

Special Tax Category	Number of Units or Sq. Ft.
Residential Property	55 Units
Non-Residential Property	0 Sq. Ft.

For more information regarding the status of development in CFD No. 2015-1, please see Section V of this report.

Delinquency Summary

Delinquent Amount for FY 2019-20 (as of July 14, 2020)	Total Levy for FY 2019-20	Delinquency Rate
$0	$44,860	0.00%

I. INTRODUCTION

City of Wheatland Community Facilities District No. 2015-1

On March 10, 2015, the City of Wheatland (the "City") City Council (the "City Council") adopted the resolution, which established the City of Wheatland CFD No. 2015-1 (Wheatland Public Services). A successful landowner election authorized the levy of a Mello-Roos Special Tax on property within CFD No. 2015-1. CFD No. 2015-1 encompasses an area of approximately 80 acres and is located on the south side of Wheatland Road, between the existing high school and Ace Hardware.

On June 13, 2017 a resolution approving Annexation No. 1 was adopted by the City Council and thereby created the first annexation to CFD 2015-1. With this annexation, an additional tax zone was created with different rates; these rates can be found in Supplement No. 1 to the RMA. Annexation No. 1 is expected to have five hundred and fifty-two single family residential units.

The types of services to be funded by CFD No. 2015-1 generally include police protection services; fire protection and suppression services; ambulance and paramedic services; maintenance of roads and roadways (including Highway 65), storm protection services, maintenance, repair, and replacement of parks and landscaping in public areas and in the public right of way along public streets, and any other public services authorized to be funded under Section 53313 of the California Government Code that are not already funded by another community facilities district on the property within CFD No. 2015-1.

The Mello-Roos Community Facilities Act of 1982

The California State Legislature (the "Legislature") approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a Special Tax within a defined geographic area (i.e., 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 eligible services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, street lighting services, and maintenance of roads, parks, parkways, and open space. Special Taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

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 2020-21 Special Tax levy for CFD No. 2015-1. The Report is intended to provide information to interested parties regarding CFD No. 2015-1, including the Special Taxes to be levied in fiscal year 2020-21 and the status of development in CFD No. 2015-1.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations, in particular, the Special Tax Requirement for CFD No. 2015-1 for fiscal year 2020-21.

- **Section IV** presents a summary of the special tax levy. Additionally, it identifies the method used to apportion special taxes among parcels in CFD No. 2015-1 and the maximum and actual special tax rates for fiscal year 2020-21.

- **Section V** provides an update of the development activity occurring within the CFD.

- **Section VI** provides information on state reporting requirements.

III. FISCAL YEAR 2020-21 SPECIAL TAX REQUIREMENT

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. 2015-1, is included in Appendix C of this Report. Pursuant to the RMA, the Special Tax Requirement means the amount necessary in any fiscal year to pay (i) authorized services, (ii) administrative expenses, and (iii) amounts needed to cure any delinquencies in the payment of special taxes which have occurred or may be expected to occur in the fiscal year in which the tax will be collected. For fiscal year 2020-21, the Special Tax Requirement is $46,654.

IV. SPECIAL TAX LEVY

Special Tax Categories

Special Taxes within CFD No. 2015-1 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special taxes may be levied, the maximum special tax rates, and the methodology by which the special taxes are applied. On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Developed Property within the CFD. The Administrator shall also determine: (i) within which Tax Zone each Parcel is located; (ii) which Parcels of Developed Property are Residential Property and Non-Residential Property; (iii) the Non-Residential Square Footage of buildings on each Parcel of Non-Residential Property; (iv) for Single Family Detached Property, the number of SFD Lots, (v) by reference to the condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property and Multi-Family Property; and (vi) the Special Tax Requirement for the Fiscal Year. *(All capitalized terms, unless otherwise stated, are defined in the RMA in Appendix C of this Report.)*

Maximum Special Tax Rates

The Maximum Special Tax rates applicable to each category of property in CFD No. 2015-1 are set forth in Section C of the RMA. The percentage of the maximum special taxes that will be levied on each land use category in fiscal year 2020-21 are determined by the method of apportionment included in Section D of the RMA. The table in Appendix A identifies the fiscal year 2020-21 maximum special tax rates and actual special tax rates for Taxable Property in the CFD.

Apportionment of Special Taxes

The amount of Special Tax levied on each parcel in CFD No. 2015-1 each fiscal year will be determined by application of Section D of the RMA. Pursuant to this section, the Special Tax Requirement will be allocated by levying the Special Tax proportionally on each parcel or portion of each parcel of Taxable Property up to 100% of the Maximum Special Tax, until the Special Tax Requirement is satisfied.

The special tax roll, which identifies the special tax to be levied against each parcel in the CFD in fiscal year 2020-21, is provided in Appendix B.

V. DEVELOPMENT STATUS

As of June 30, 2020, the City has approved one final map reflecting 55 residential lots. These 55 Single Family Detached Lots are classified as Residential Property and therefore are subject to the Special Tax for fiscal year 2020-21.

Based on the current status of development in CFD No. 2015-1, the following table summarizes the allocation of land uses to the Special Tax categories for the fiscal year 2020-21 tax levy:

Community Facilities District No. 2015-1
Allocation to Special Tax Categories
Fiscal Year 2020-21

Special Tax Category	Unit Type	Number of Units or Sq. Ft.
Residential Property	Single Family Detached Property	55 Lots
Residential Property	Single Family Attached Property	0 Units
Residential Property	Multi-Family Property	0 Units
Non-Residential Property	N/A	0 Sq. Ft.

VI. STATE REPORTING REQUIREMENTS

Senate Bill No. 165

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 the 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 setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

Assembly Bill No. 1666

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.

Assembly Bill No. 1483

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

APPENDIX A

Summary of Fiscal Year 2020-21
Special Tax Levy

City of Wheatland
Community Facilities District No. 2015-1
(Wheatland Public Services)
Fiscal Year 2020-21 Special Tax Levy Summary

Land Use	Number of Units / Sq. Ft.	FY 2020-21 Maximum Special Tax	FY 2020-21 Actual Special Tax	FY 2020-21 Special Tax Levy
Tax Zone 1				
Residential Property:				
Single Family Detached	0	$797.02 per Unit	$797.02 per Unit	$0.00
Single Family Attached	0	$0.00 per Unit	$0.00 per Unit	$0.00
Multi-Family	0	$0.00 per Unit	$0.00 per Unit	$0.00
Non-Residential Property	0	$0.00 per Sq. Ft.	$0.00 per Sq. Ft.	$0.00
Tax Zone 2				
Residential Property:				
Single Family Detached	55	$848.26 per Unit	$848.26 per Unit	$46,654.30
Single Family Attached	0	$0.00 per Unit	$0.00 per Unit	$0.00
Multi-Family	0	$0.00 per Unit	$0.00 per Unit	$0.00
Non-Residential Property	0	$0.00 per Sq. Ft.	$0.00 per Sq. Ft.	$0.00
Total Fiscal Year 2020-21 Special Tax Levy				**$46,654.30**

Goodwin Consulting Group, Inc.

APPENDIX B

Fiscal Year 2020-21
Special Tax Levy for
Individual Assessor's Parcels

City of Wheatland
Community Facilities District No. 2015-1
(Wheatland Public Services)
Fiscal Year 2020-21 Special Tax Roll

Assessor's Parcel Number	Type of Property	Tax Zone	Number of Units	FY 2020-21 Maximum Special Tax	FY 2020-21 Actual Special Tax
015 - 180 - 128 - 000		2		-	-
015 - 180 - 129 - 000		2		-	-
015 - 180 - 130 - 000		2		-	-
015 - 180 - 131 - 000		2		-	-
015 - 180 - 132 - 000		2		-	-
015 - 180 - 133 - 000		2		-	-
015 - 180 - 134 - 000		2		-	-
015 - 180 - 135 - 000		2		-	-
015 - 180 - 136 - 000		2		-	-
015 - 180 - 137 - 000		2		-	-
015 - 180 - 138 - 000		2		-	-
015 - 180 - 139 - 000		2		-	-
015 - 180 - 140 - 000		2		-	-
015 - 180 - 141 - 000		2		-	-
015 - 180 - 142 - 000		2		-	-
015 - 180 - 143 - 000		2		-	-
015 - 180 - 144 - 000		2		-	-
015 - 180 - 145 - 000		2		-	-
015 - 180 - 146 - 000		2		-	-
015 - 490 - 023 - 000		1		-	-
015 - 490 - 024 - 000		1		-	-
015 - 490 - 025 - 000		1		-	-
015 - 490 - 026 - 000		1		-	-
015 - 490 - 028 - 000		1		-	-
015 - 490 - 030 - 000	Exempt	1		-	-
015 - 720 - 011 - 000		1		-	-
015 - 720 - 012 - 000		1		-	-
015 - 720 - 013 - 000		1		-	-
015 - 850 - 001 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 002 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 003 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 004 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 005 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 006 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 007 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 008 - 000	SFD	2	1	$848.26	$848.26

City of Wheatland
Community Facilities District No. 2015-1
(Wheatland Public Services)
Fiscal Year 2020-21 Special Tax Roll

Assessor's Parcel Number	Type of Property	Tax Zone	Number of Units	FY 2020-21 Maximum Special Tax	FY 2020-21 Actual Special Tax
015 - 850 - 009 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 010 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 011 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 012 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 013 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 014 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 015 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 016 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 017 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 018 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 019 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 020 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 021 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 022 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 023 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 024 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 025 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 026 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 027 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 028 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 029 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 030 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 031 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 032 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 033 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 034 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 035 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 036 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 037 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 038 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 039 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 040 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 041 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 042 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 043 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 044 - 000	SFD	2	1	$848.26	$848.26

City of Wheatland

Community Facilities District No. 2015-1

(Wheatland Public Services)

Fiscal Year 2020-21 Special Tax Roll

Assessor's Parcel Number	Type of Property	Tax Zone	Number of Units	FY 2020-21 Maximum Special Tax	FY 2020-21 Actual Special Tax
015 - 850 - 045 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 046 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 047 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 048 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 049 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 050 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 051 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 052 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 053 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 054 - 000	SFD	2	1	$848.26	$848.26
015 - 850 - 055 - 000	SFD	2	1	$848.26	$848.26
Total Special Tax Levy for FY 2020-21				**$46,654.30**	**$46,654.30**

Goodwin Consulting Group, Inc.

APPENDIX C

Rate and Method of Apportionment of Special Tax
(Includes Supplement No. 1)

CITY OF WHEATLAND
COMMUNITY FACILITIES DISTRICT NO. 2015-1
(WHEATLAND PUBLIC SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes applicable to each Assessor's Parcel in the City of Wheatland Community Facilities District No. 2015-1 (Wheatland Public Services) shall be levied and collected according to the tax liability determined by the City Council or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in the CFD, 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, including property subsequently annexed to the CFD unless the City Council adopts and the owners of the annexed land unanimously approve a separate rate and method of apportionment of Special Tax for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Accessory Unit" means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

"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 California Government Code.

"Administrative Expenses" means any or all of the following: expenses of the City in carrying out its duties with respect to the CFD, including, but not limited to, the levy and collection of Special Taxes, the fees and expenses of its legal counsel, costs related to annexing property into the CFD, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Taxes, costs associated with appeals or requests for interpretation associated with the Special Taxes and this RMA, costs associated with foreclosure and collection of delinquent Special Taxes and all other costs and expenses of the City and County in any way related to the establishment or administration of the CFD.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this RMA.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown on a County Assessor's Parcel map with an assigned County Assessor's Parcel number.

"Authorized Services" means those services that are authorized to be funded by Special Taxes collected within the CFD, pursuant to the documents adopted by the City Council at CFD Formation.

"CFD" means the City of Wheatland Community Facilities District No. 2015-1 (Wheatland Public Services).

"CFD Formation" means the date on which the Resolution of Formation to form CFD No. 2015-1 was adopted by the City Council.

"City" means the City of Wheatland.

"City Council" means the City Council of the City of Wheatland.

"County" means the County of Yuba.

"Developed Property" means, in any Fiscal Year, the following:

- for Single Family Detached Property, all Parcels of Taxable Property for which a Final Map was recorded on or prior to June 30 of the preceding Fiscal Year
- for Multi-Family Property and Single Family Attached Property, all Parcels of Taxable Property for which a building permit for new construction of a residential structure was issued on or prior to June 30 of the preceding Fiscal Year
- for Non-Residential Property, all Parcels of Taxable Property for which a building permit for new construction of a structure was issued on or prior to June 30 of the preceding Fiscal Year.

"Escalation Factor" means, in any Fiscal Year, the greater of (i) the percentage increase from the prior Fiscal Year, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers, or (ii) four percent (4%). The CPI used shall be as determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2015 to April 2016.

"Final Map" means a final map, or portion thereof, approved by the City and recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq) that creates SFD Lots. The term "Final Map" shall not include any large lot subdivision map, Assessor's Parcel map, or subdivision map or portion thereof, that does not create SFD Lots, including Assessor's Parcels that are designated as remainder parcels.

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

"**Maximum Special Tax"** means the greatest amount of Special Tax that can be levied on a Parcel in any Fiscal Year, as determined in accordance with Section C.1 below.

"Multi-Family Property" means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit or use permit has been issued or is expected to be issued for construction of a residential structure with five or more Units that share a single Assessor's Parcel number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

"Non-Residential Property" means all Assessor's Parcels of Taxable Property for which a building permit was or is expected to be issued for an office, commercial, retail, hotel, industrial, or mixed-use building, or other non-residential use, as determined by the City.

"Non-Residential Square Footage" means the net leasable square footage used by or designated for non-residential uses within a building as reflected on the condominium plan, site plan, building permit for new construction, or other such document. If a structure on a Parcel of Non-Residential Property includes Units, such Units shall be categorized and taxed as Residential Property, and the square footage of such Units shall not be counted as Non-Residential Square Footage for purposes of determining the Maximum Special Taxes pursuant to Section C below.

"Proportionately" means 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.

"Public Property" means any property within the boundaries of the CFD that is owned by or irrevocably offered for dedication to the federal government, State of California, County, City, or other local governments or public agencies.

"Residential Property" means, collectively, Single Family Detached Property, Single Family Attached Property, and Multi-Family Property. If a building includes both Units and Non-Residential Square Footage, the Units within the building shall be categorized as Residential Property for purposes of this RMA.

"RMA" means this Rate and Method of Apportionment of Special Tax.

"SFD Lot" means an individual residential lot, identified and numbered on a recorded Final Map, on which a building permit was or is expected to be issued for construction of a single family detached unit without further subdivision of the lot and for which no further subdivision of the lot is anticipated pursuant to an approved tentative map.

"Single Family Attached Property" means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit was or is expected to be issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor's Parcel numbers assigned to them (except for a duplex unit, which may share an Assessor's Parcel with another duplex unit), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code Section 4125.

"Single Family Detached Property" means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit was or is expected to be issued for construction of a Unit that does not share a common wall with another Unit. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Unit for purposes of this RMA.

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

"Special Tax Requirement" means the amount of revenue needed in any Fiscal Year to pay for: (i) Authorized Services, (ii) Administrative Expenses, and (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected. In any Fiscal Year, the Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Special Tax in prior Fiscal Years, including revenues from the collection of delinquent Special Taxes and associated penalties and interest.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of the CFD which are not exempt from the Special Taxes pursuant to law or Section F below.

"Tax Zone" means a mutually exclusive geographic area within which Special Taxes may be levied pursuant to this RMA. ***All of the property within CFD No. 2015-1 at the time of CFD Formation is within Tax Zone 1.*** Additional Tax Zones may be created when property is annexed to the CFD, and separate Maximum Special Taxes shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone established when such Parcels are annexed to the CFD shall be identified by Assessor's Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

"Unanimous Approval Form" means that form executed by the record owner of fee title to a Parcel or Parcels annexed into the CFD that constitutes the property owner's approval and unanimous vote in favor of annexing into the CFD and the levy of Special Taxes against his/her Parcel or Parcels pursuant to this RMA.

"Unit" means a single family detached residential unit or an individual residential unit within a duplex, triplex, halfplex, fourplex, condominium, townhome, live/work, or apartment structure.

B. DATA FOR ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Developed Property within the CFD. The Administrator shall also determine: (i) within which Tax Zone each Parcel is located; (ii) which Parcels of Developed Property are Residential Property and Non-Residential Property; (iii) the Non-Residential Square Footage of buildings on each Parcel of Non-Residential Property; (iv) for Single Family Detached Property, the number of SFD Lots, (v) by reference to the condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property and Multi-Family Property; and (vi) the Special Tax Requirement for the Fiscal Year. To determine the square footage of each Parcel of Single Family Detached Property, the Administrator shall reference Assessor's Parcel maps or, if the square footage is not yet designated on such maps, the small lot subdivision map recorded to create the individual lots.

In any Fiscal Year, if it is determined that: (i) a subdivision map for property in the CFD 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 subdivision map was recorded, the Assessor does not yet recognize the new parcels created by the subdivision map, and (iii) a building permit was issued on or prior to June 30 of the prior Fiscal Year for development on one or more of the newly-created parcels, the Administrator shall calculate the Special Taxes for Units and/or Non-Residential Square Footage within the subdivided area and levy such Special Taxes on the master Parcel that was subdivided by recordation of the subdivision map.

C. MAXIMUM SPECIAL TAX

1. Special Tax, Tax Zone 1

Table 1 below identifies the Maximum Special Tax for Developed Property within Tax Zone 1; a different Maximum Special Tax may be identified for property that annexes into the CFD and is part of a separate Tax Zone.

TABLE 1
Maximum Special Tax
Tax Zone 1

Type of Property	***Lot Size***	***Maximum Special Tax in Tax Zone 1 (Fiscal Year 2015-16)****
Residential Property:		
Single Family Detached Property	Any	$655.00 per SFD Lot
Single Family Attached Property	Not Applicable	$0.00 per Unit
Multi-Family Property	Not Applicable	$0.00 per Unit
Non-Residential Property	Not Applicable	$0.00 per Non-Residential Square Foot

**** On July 1, 2016, and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by the Escalation Factor.***

2. Maximum Special Taxes for Mixed-Use Buildings

If, in any Fiscal Year, the Administrator determines that a Parcel of Developed Property is built or proposed to be built with both Units and Non-Residential Square Footage, the Maximum Special Tax for the Parcel shall be the sum of (i) the aggregate Maximum Special Taxes for all Units on the Parcel, and (ii) the Maximum Special Taxes determined for all of the Non-Residential Square Footage on the Parcel.

D. METHOD OF LEVY OF THE SPECIAL TAX

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for the Fiscal Year, and the Special Tax shall be levied on each Parcel of Developed Property within the CFD in the amount of either (i) the Maximum Special Tax, or (ii) the Proportionately determined percentage of the Maximum Special Tax required to generate the Special Tax Requirement, whichever is less.

E. MANNER OF COLLECTION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods. The Special Tax may be levied and collected in perpetuity.

F. EXEMPTIONS

No Special Tax shall be levied on Public Property or any other Parcels in the CFD that are not Residential Property or Non-Residential Property, as defined herein, except as otherwise provided in the Act.

G. INTERPRETATION OF SPECIAL TAX FORMULA

The City may, by resolution or ordinance, interpret, clarify, and/or revise this RMA to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, classification of properties, or any definition applicable to the CFD, as long as such correction does not materially affect the levy and collection of Special Taxes. The City, upon the request of an owner of land within the CFD which is not Developed Property, may also amend this RMA in any manner acceptable to the City, by resolution or ordinance following a public hearing, upon the affirmative vote of such owner to such amendment and without the vote of owners of any other land within the CFD, provided such amendment only affects such owner's land.

CITY OF WHEATLAND
Community Facilities District No. 2015-1
(Wheatland Public Services)

SUPPLEMENT NO. 1
(TAX ZONE NO. 2)
TO
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

This Supplement No. 1 (Tax Zone No. 2) to Rate and Method of Apportionment of Special Tax (this "Supplement") supplements the Rate and Method of Apportionment of Special Tax (the "Existing Rate and Method," and together with the Supplement, the "Rate and Method") for "City of Wheatland Community Facilities District No. 2015-1 (Wheatland Public Services)" (the "CFD") as it applies to the property designated as Tax Zone No. 2 (the "Tax Zone") that is being annexed to the CFD for the purpose of financing certain public services (each of which constitutes a "Service" as defined in its "Resolution of Formation of Community Facilities District" adopted as Resolution No. 06-15 by the City Council of the City of Wheatland on March 10, 2015).

This Supplement supplements the Existing Rate and Method by adding new Section C.1 as described below. Section C.1 of the Existing Rate and Method shall not apply to the Tax Zone. Except as expressly set forth in this Supplement, all provisions of the Existing Rate and Method shall govern the Tax Zone.

Capitalized terms that are used but not defined in this Supplement have the meaning given them in the Existing Rate and Method.

C. MAXIMUM SPECIAL TAX

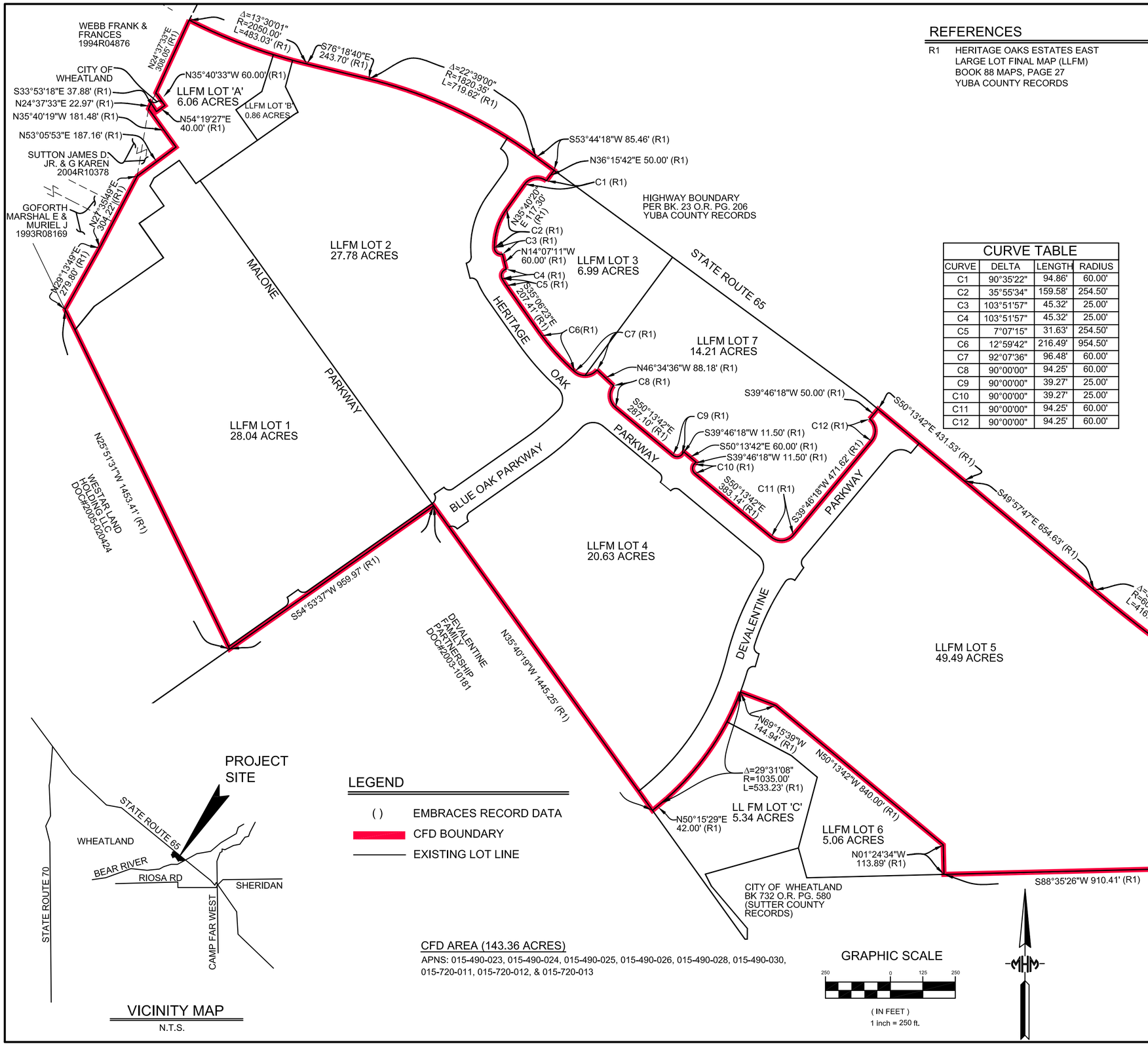
1. Special Tax, Tax Zone 2

The Maximum Special Tax for Fiscal Year 2016-17 for all Parcels of Single Family Detached Property within Tax Zone 2 shall be $725 per SFD Lot.

On July 1, 2017, and on each July 1 thereafter, the Maximum Special Tax shall be increased by the Escalation Factor.

APPENDIX D

Boundary Map of
Community Facilities District No. 2015-1



REFERENCES

R1 HERITAGE OAKS ESTATES EAST LARGE LOT FINAL MAP (LLFM) BOOK 88 MAPS, PAGE 27 YUBA COUNTY RECORDS

CURVE TABLE

CURVE	DELTA	LENGTH	RADIUS
C1	90°35'22"	94.86'	60.00'
C2	35°55'34"	159.58'	254.50'
C3	103°51'57"	45.32'	25.00'
C4	103°51'57"	45.32'	25.00'
C5	7°07'15"	31.63'	254.50'
C6	12°59'42"	216.49'	954.50'
C7	92°07'36"	96.48'	60.00'
C8	90°00'00"	94.25'	60.00'
C9	90°00'00"	39.27'	25.00'
C10	90°00'00"	39.27'	25.00'
C11	90°00'00"	94.25'	60.00'
C12	90°00'00"	94.25'	60.00'

CITY COUNCIL STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE CITY OF WHEATLAND COMMUNITY FACILITIES DISTRICT NO. 2015-1 (WHEATLAND PUBLIC SERVICES), CITY OF WHEATLAND, COUNTY OF YUBA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF WHEATLAND, AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2015, BY ITS RESOLUTION NO. _____.

_____ _____

LISA THOMASON, CITY CLERK — DATE
CITY OF WHEATLAND, COUNTY OF YUBA,
STATE OF CALIFORNIA

CITY CLERK STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF WHEATLAND THIS _____ DAY OF _____, 2015.

_____ _____

LISA THOMASON, CITY CLERK — DATE
CITY OF WHEATLAND, COUNTY OF YUBA,
STATE OF CALIFORNIA

RECORDER'S CERTIFICATE

FILED THIS _____ DAY OF _____, AT __:____ __M, IN BOOK _____ OF MAPS, AT PAGE (S) _____ , AT THE REQUEST OF THE CITY OF WHEATLAND.

DOCUMENT NO. _____ FEE $ _____

TERRY A. HANSEN — BY _____
YUBA COUNTY RECORDER — DEPUTY

CFD AREA (143.37 ACRES) LEGAL DESCRIPTION

LOT "A", LOT "B", LOT 1, LOT 2, LOT 4, AND LOT 5 OF "HERITAGE OAKS ESTATES EAST LARGE LOT FINAL MAP" FILED THE OFFICE OF THE COUNTY RECORDER OF YUBA COUNTY, CALIFORNIA, ON DECEMBER 12, 2007, IN BOOK 88 MAPS AT PAGE 27. TOGETHER WITH THE RIGHT-OF-WAY FOR "BLUE OAK PARKWAY", "HERITAGE OAK PARKWAY", AND "DEVALENTINE PARKWAY" AS SHOWN ON SAID MAP.

VICINITY MAP
N.T.S.

LEGEND

( ) EMBRACES RECORD DATA
CFD BOUNDARY
EXISTING LOT LINE

CFD AREA (143.36 ACRES)
APNS: 015-490-023, 015-490-024, 015-490-025, 015-490-026, 015-490-028, 015-490-030, 015-720-011, 015-720-012, & 015-720-013

GRAPHIC SCALE
250 0 125 250
(IN FEET)
1 inch = 250 ft.

PROPOSED BOUNDARY OF THE CITY OF WHEATLAND COMMUNITY FACILITIES DISTRICT NO. 2015-1 (WHEATLAND PUBLIC SERVICES)

CITY OF WHEATLAND — JANUARY 2015
COUNTY OF YUBA, CALIFORNIA

BEING A PORTION OF SECTIONS 11 AND 12 JOHNSON RANCHO AND SECTION 3 AND 4, T.13N., R.5E. M.D.M.

PREPARED BY: MHM INC., 1204 E STREET, MARYSVILLE, CA 95901
10146 CFD — SHEET 1 OF 1

APPENDIX E

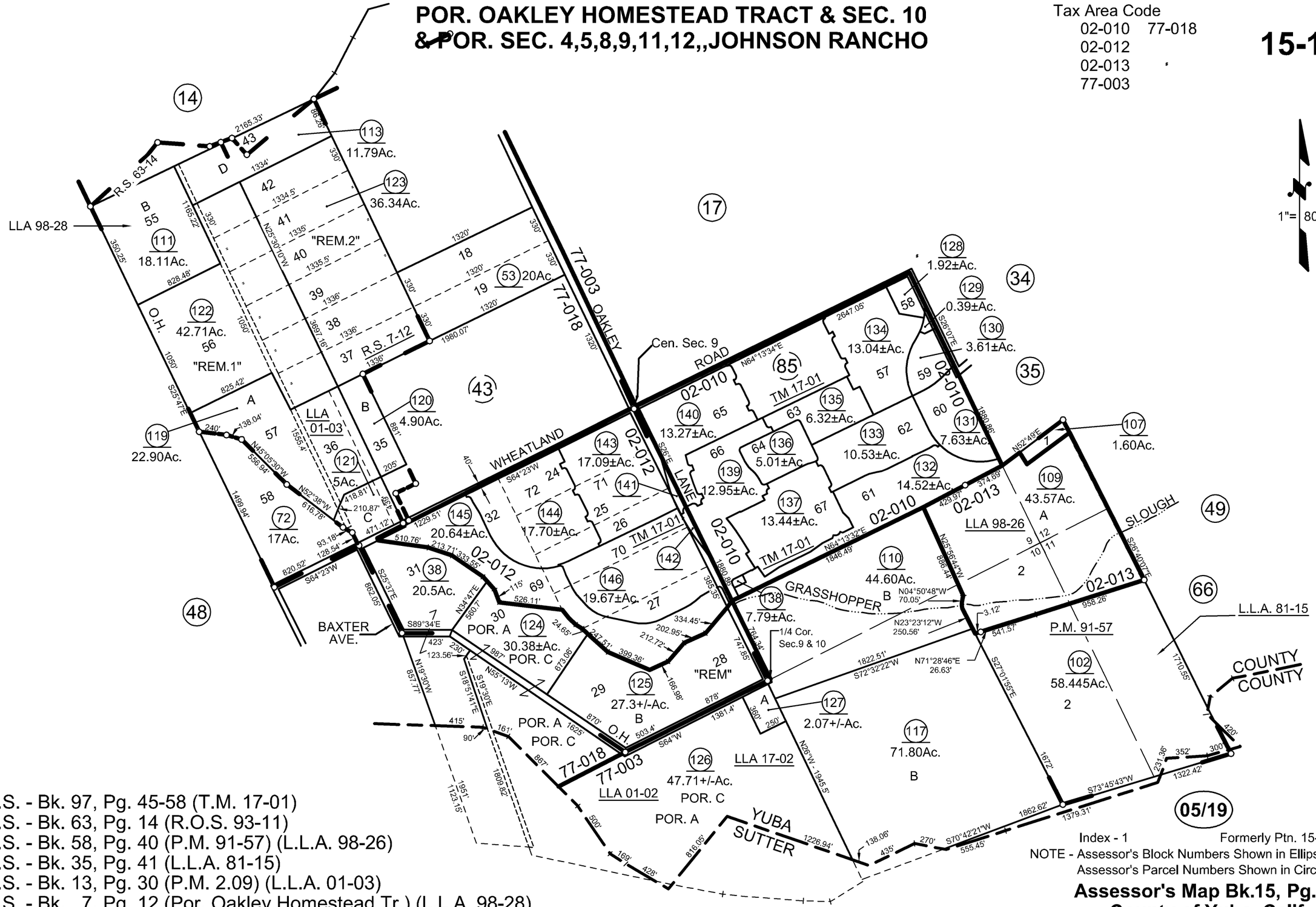
Assessor's Parcel Maps for
Fiscal Year 2020-21

POR. OAKLEY HOMESTEAD TRACT & SEC. 10 & POR. SEC. 4,5,8,9,11,12,,JOHNSON RANCHO

Tax Area Code
02-010 77-018
02-012
02-013
77-003

15-18

1"= 800'



R.S. - Bk. 97, Pg. 45-58 (T.M. 17-01)
R.S. - Bk. 63, Pg. 14 (R.O.S. 93-11)
R.S. - Bk. 58, Pg. 40 (P.M. 91-57) (L.L.A. 98-26)
R.S. - Bk. 35, Pg. 41 (L.L.A. 81-15)
R.S. - Bk. 13, Pg. 30 (P.M. 2.09) (L.L.A. 01-03)
R.S. - Bk. 7, Pg. 12 (Por. Oakley Homestead Tr.) (L.L.A. 98-28)
R.S. - Bk. 1, Pg. 35 (Oakley Homestead Tr.) (L.L.A. 01-02) (L.L.A. 17-02)

05/19

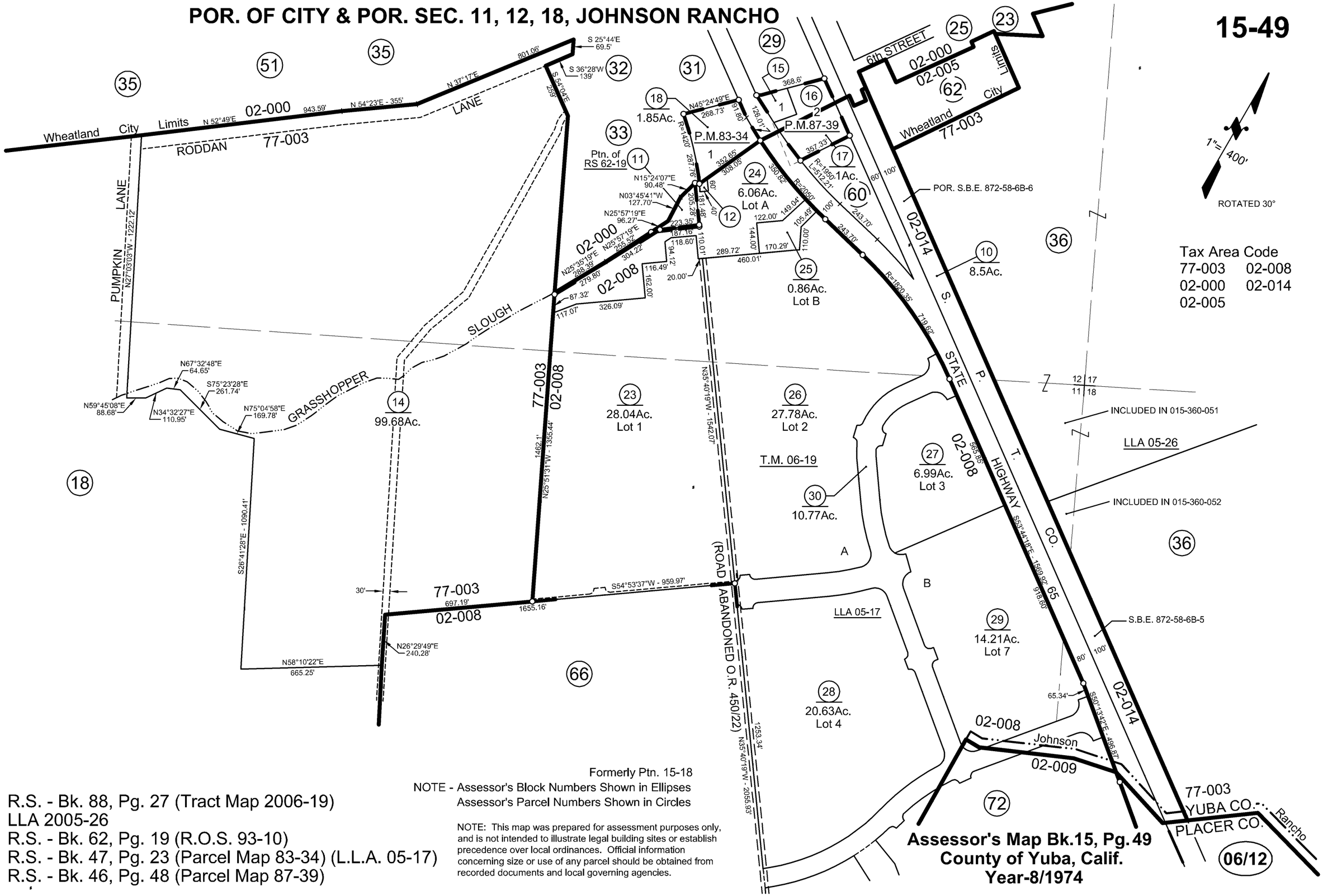
Index - 1 Formerly Ptn. 15-18
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Assessor's Map Bk.15, Pg.18
County of Yuba, Calif.

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

POR. OF CITY & POR. SEC. 11, 12, 18, JOHNSON RANCHO

15-49



Formerly Ptn. 15-18

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

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

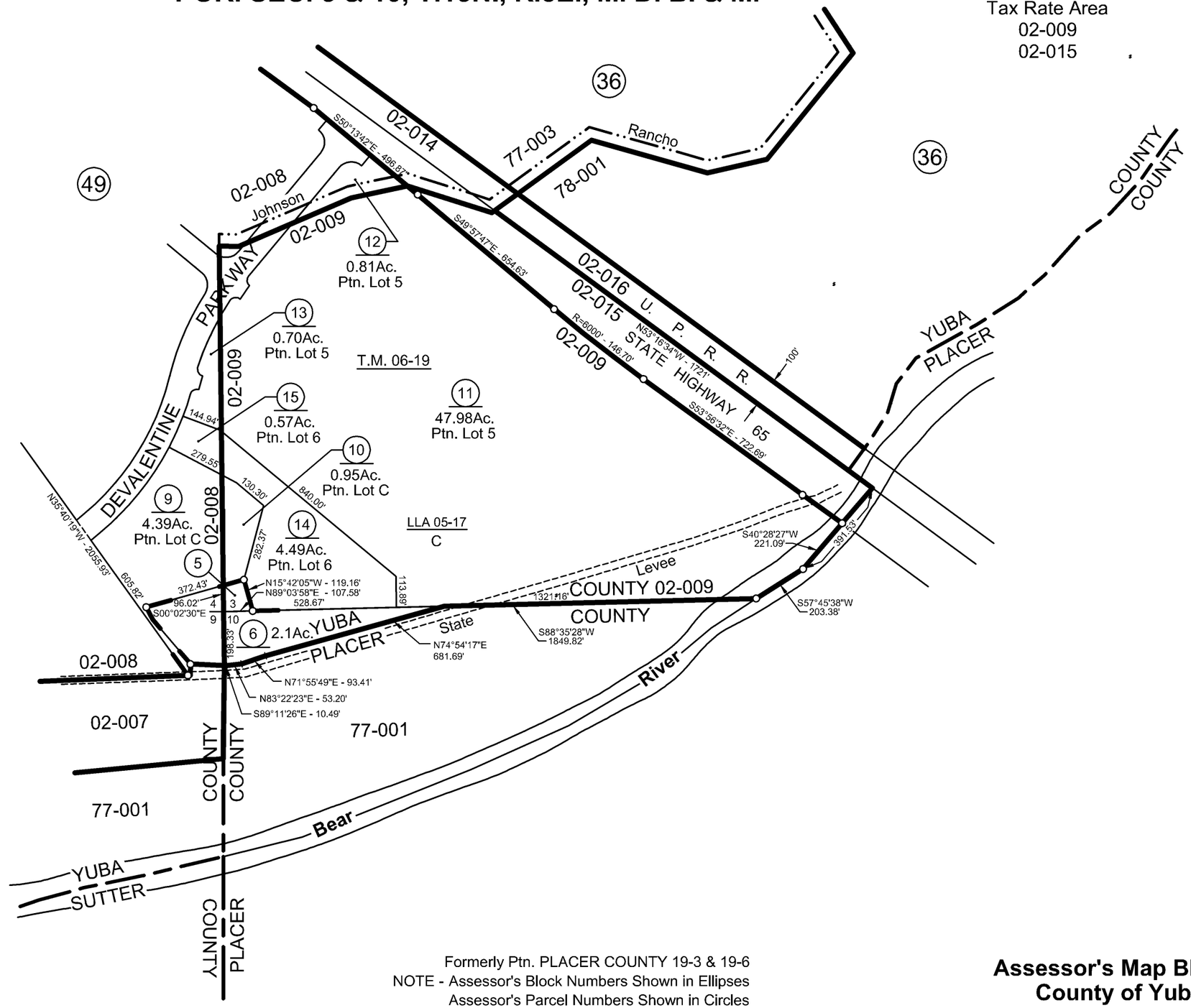
R.S. - Bk. 88, Pg. 27 (Tract Map 2006-19)
LLA 2005-26
R.S. - Bk. 62, Pg. 19 (R.O.S. 93-10)
R.S. - Bk. 47, Pg. 23 (Parcel Map 83-34) (L.L.A. 05-17)
R.S. - Bk. 46, Pg. 48 (Parcel Map 87-39)

Assessor's Map Bk.15, Pg. 49
County of Yuba, Calif.
Year-8/1974

POR. SEC. 3 & 10, T.13N., R.5E., M. D. B. & M.

Tax Rate Area
02-009
02-015

15-72



Formerly Ptn. PLACER COUNTY 19-3 & 19-6
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.15, Pg. 72
County of Yuba, Calif.

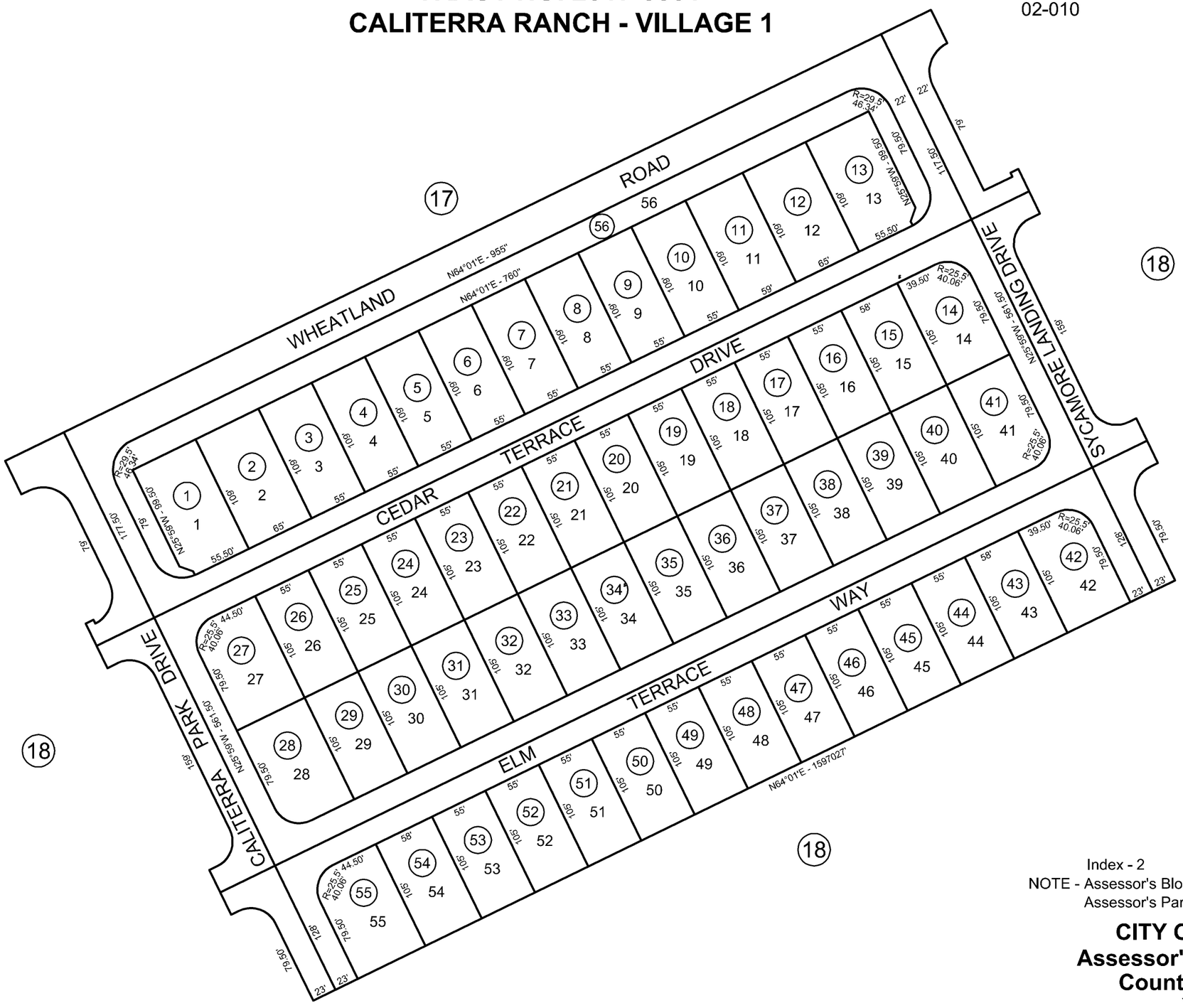
06/12

R.S. - Bk. 88, Pg. 27 (Tract Map 2006-19)

TRACT NO. 2017-0001
CALITERRA RANCH - VILLAGE 1

Tax Area Code
02-010

15-85



Index - 2 Formerly Ptn. 15-18
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

CITY OF WHEATLAND
Assessor's Map Bk.15, Pg.51
County of Yuba, Calif.
Year-11/74

10/18

R.S. - Bk. 97, Pg. 45-58 (T.M. 2017-0001)

NOTE: This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.