

Staff Report

for the Regular Meeting of the Board of Directors, July 13, 2016

TO: Board of Directors

FROM: Timothy A. Crough, Assistant GM
Marvin Davis, Finance Manager

DATE: 7/6/2016

SUBJECT: Community Facilities District No. 2007-1 (Cement Hill)
Special Tax Levies for FY 2016-2017

ADMINISTRATION

RECOMMENDED ACTION:

Approve Resolution No. 2016-27 [acting as the legislative body of Community Facilities District (CFD) No. 2007-1 authorizing the levy of special taxes within CFD No. 2007-1 for Fiscal Year 2016-2017].

BACKGROUND:

Refer to the attached draft resolution.

In order to levy special taxes (for collection on the County's tax rolls), a resolution is needed each year prior to the submittal deadline established by the County of Nevada Auditor/Tax Collector. This deadline is usually in the third or fourth week in July every year.

It should be noted that the Board has approved several special circumstances for exempting or deferring special tax liens for certain parcels within CFD No. 2007-1. Exhibit 'B' to the resolution is a summary of all these exemptions to date.

Also, in 2010 the County of Nevada was awarded a Community Development Block Grant (CDBG) to provide low-income assistance to qualifying homeowners within the CFD boundary by reducing their CFD special taxes. The grant was rescinded by HUD due to an irregularity. The County appealed the action to rescind the grant; and in 2012, HUD issued a waiver to the County, thereby restoring the grant approval.

To date, the County verified 26 grant recipients for the CDBG funds, and the District received grant funds from the County for all 26 parcels.

In addition to the 26 parcels liens paid by the CDBG, three other parcel owner pre-paid their lien, for a total of 29 Special Tax Prepayment Releases following the

Cash Collection Period. Four (4) parcel owners prepaid the Special Tax during the Cash Collection Period (within 30 days after the Cash Collection Notice that followed the formation of the CFD in 2008). With all 33 prepayments, only 208 parcels will be levied in 2016/17. Of these parcels, 12 are levied for payment of debt service for Connection Fees only.

On 4/28/2016, staff met with the project proponents to review the 2015/16 annual report, and to discuss the probable 2016/17 special tax levies. At that time, staff advised the property owners that there should not be any changes to the special taxes in 2016/17. Exhibit A of the attached draft resolution is consistent with this understanding.

BUDGETARY IMPACT: None.

tac/md

attachments(1):

- Draft Resolution No. 2016-27 with exhibits

**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 2016-2017**

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 2016-2017 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 2016-2017; 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 2016-2017 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. 2016-27

Authorizing the Levy of Special Taxes within Community Facilities District No. 2007-1 (Cement Hill) for fiscal year 2016-2017

Page 3 of 3

supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2016-2017, 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.

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PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 13th day of July, 2016, by the following vote:

AYES: Directors:

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)
2016/17 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2016/17 Estimated Special Tax	2016/17 Assigned Special Tax	2016/17 Contingent Special Tax	2016/17 Backup Special Tax	2016/17 Maximum Special Tax
04-030-17-000	\$1,385.00	\$1,385.00	\$0.00	\$1,326.78	\$1,385.00
04-030-18-000	1,875.18	1,875.18	0.00	1,258.53	1,875.18
04-030-23-000	1,385.00	1,385.00	0.00	22,257.69	22,257.69
04-030-24-000	1,875.18	1,875.18	0.00	1,651.65	1,875.18
04-030-33-000	1,385.00	1,385.00	0.00	630.63	1,385.00
04-030-34-000	1,385.00	1,385.00	0.00	548.46	1,385.00
04-030-36-000	1,875.18	1,875.18	0.00	819.00	1,875.18
04-030-37-000	1,385.00	1,385.00	0.00	663.39	1,385.00
04-030-40-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-41-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-42-000	490.18	490.18	0.00	0.00	490.18
04-030-43-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-030-44-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-030-45-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-46-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-49-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-50-000	490.18	490.18	0.00	0.00	490.18
04-030-53-000	1,385.00	1,385.00	0.00	1,597.05	1,597.05
04-030-54-000	1,875.18	1,875.18	0.00	928.20	1,875.18
04-030-60-000	1,875.18	1,875.18	0.00	2,877.42	2,877.42
04-030-62-000	1,385.00	1,385.00	0.00	1,239.42	1,385.00
04-030-64-000	1,875.18	1,875.18	0.00	832.65	1,875.18
04-030-65-000	1,385.00	1,385.00	0.00	832.65	1,385.00
04-030-68-000	1,875.18	1,875.18	0.00	1,223.04	1,875.18
04-030-69-000	1,875.18	1,875.18	0.00	1,201.20	1,875.18
04-030-70-000	1,385.00	1,385.00	0.00	1,446.90	1,446.90
04-030-73-000	1,875.18	1,875.18	0.00	1,897.35	1,897.35
04-030-74-000	1,875.18	1,875.18	0.00	1,594.32	1,875.18
04-030-75-000	1,875.18	1,875.18	0.00	1,351.35	1,875.18
04-030-76-000	1,385.00	1,385.00	0.00	1,659.84	1,659.84
04-030-77-000	1,875.18	1,875.18	0.00	2,459.73	2,459.73
04-030-78-000	1,875.18	1,875.18	0.00	1,640.73	1,875.18
04-030-79-000	1,875.18	1,875.18	0.00	1,572.48	1,875.18
04-030-80-000	1,385.00	1,385.00	0.00	2,080.26	2,080.26
04-030-81-000	1,385.00	1,385.00	0.00	1,987.44	1,987.44
04-030-88-000	1,385.00	1,385.00	0.00	1,894.62	1,894.62
04-040-10-000	2,019.72	2,019.72	0.00	846.30	2,019.72
04-040-20-000	1,875.18	1,875.18	0.00	1,425.06	1,875.18
04-040-21-000	1,385.00	1,385.00	0.00	401.31	1,385.00
04-040-27-000	2,019.72	2,019.72	0.00	1,367.73	2,019.72
04-040-32-000	2,019.72	2,019.72	0.00	1,365.00	2,019.72
04-040-46-000	1,875.18	1,875.18	0.00	2,156.70	2,156.70
04-040-49-000	1,385.00	1,385.00	0.00	1,176.63	1,385.00
04-040-51-000	1,385.00	1,385.00	0.00	1,193.01	1,385.00
04-040-52-000	1,385.00	1,385.00	0.00	1,269.45	1,385.00
04-040-54-000	1,385.00	1,385.00	0.00	2,730.00	2,730.00

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2016/17 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2016/17 Estimated Special Tax	2016/17 Assigned Special Tax	2016/17 Contingent Special Tax	2016/17 Backup Special Tax	2016/17 Maximum Special Tax
04-040-59-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
04-040-60-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
04-040-89-000	1,385.00	1,385.00	0.00	950.04	1,385.00
04-040-90-000	1,385.00	1,385.00	0.00	1,070.16	1,385.00
04-040-91-000	1,385.00	1,385.00	0.00	1,143.87	1,385.00
04-040-92-000	1,385.00	1,385.00	0.00	1,965.60	1,965.60
04-051-03-000	1,875.18	1,875.18	0.00	1,646.19	1,875.18
04-051-07-000	1,875.18	1,875.18	0.00	1,384.11	1,875.18
04-051-08-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-09-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-10-000	1,385.00	1,385.00	0.00	1,381.38	1,385.00
04-051-11-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-12-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-13-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-14-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-15-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
04-051-16-000	1,385.00	1,385.00	0.00	1,801.80	1,801.80
04-051-17-000	1,875.18	1,875.18	0.00	1,916.46	1,916.46
04-051-18-000	1,385.00	1,385.00	0.00	4,130.49	4,130.49
04-051-19-000	1,385.00	1,385.00	0.00	1,375.92	1,385.00
04-051-20-000	1,385.00	1,385.00	0.00	1,951.95	1,951.95
04-051-62-000	1,385.00	1,385.00	0.00	1,231.23	1,385.00
04-060-04-000	1,385.00	1,385.00	0.00	376.74	1,385.00
04-060-45-000	1,385.00	1,385.00	0.00	606.06	1,385.00
04-060-49-000	1,385.00	1,385.00	0.00	693.42	1,385.00
04-060-53-000	1,875.18	1,875.18	0.00	409.50	1,875.18
04-060-57-000	1,875.18	1,875.18	0.00	2,137.59	2,137.59
04-060-58-000	1,875.18	1,875.18	0.00	674.31	1,875.18
04-060-66-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-67-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-68-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-74-000	1,385.00	1,385.00	0.00	218.40	1,385.00
04-060-75-000	1,385.00	1,385.00	0.00	374.01	1,385.00
04-060-76-000	1,385.00	1,385.00	0.00	592.41	1,385.00
04-060-77-000	1,385.00	1,385.00	0.00	649.74	1,385.00
04-060-78-000	1,385.00	1,385.00	0.00	821.73	1,385.00
04-060-79-000	1,385.00	1,385.00	0.00	1,067.43	1,385.00
04-060-82-000	1,875.18	1,875.18	0.00	917.28	1,875.18
04-060-83-000	1,385.00	1,385.00	0.00	849.03	1,385.00
04-060-85-000	1,385.00	1,385.00	0.00	1,416.87	1,416.87
04-060-88-000	1,385.00	1,385.00	0.00	778.05	1,385.00
04-060-89-000	1,385.00	1,385.00	0.00	1,203.93	1,385.00
04-060-90-000	1,385.00	1,385.00	0.00	791.70	1,385.00
04-070-41-000	1,875.18	1,875.18	0.00	242.97	1,875.18
04-070-44-000	1,385.00	1,385.00	0.00	327.60	1,385.00
04-070-46-000	1,385.00	1,385.00	0.00	259.35	1,385.00

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Assessor's Parcel Number	2016/17 Estimated Special Tax	2016/17 Assigned Special Tax	2016/17 Contingent Special Tax	2016/17 Backup Special Tax	2016/17 Maximum Special Tax
04-070-48-000	1,875.18	1,875.18	0.00	384.93	1,875.18
04-070-49-000	1,875.18	1,875.18	0.00	354.90	1,875.18
04-070-51-000	1,875.18	1,875.18	0.00	240.24	1,875.18
04-070-56-000	1,875.18	1,875.18	0.00	226.59	1,875.18
04-070-57-000	1,385.00	1,385.00	0.00	251.16	1,385.00
04-410-03-000	1,875.18	1,875.18	0.00	1,365.00	1,875.18
04-410-04-000	1,875.18	1,875.18	0.00	682.50	1,875.18
04-410-05-000	1,875.18	1,875.18	0.00	682.50	1,875.18
04-410-08-000	490.18	490.18	0.00	0.00	490.18
04-410-19-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
04-410-26-000	1,385.00	1,385.00	0.00	843.57	1,385.00
04-410-34-000	1,385.00	1,385.00	0.00	958.23	1,385.00
04-410-35-000	1,875.18	1,875.18	0.00	952.77	1,875.18
04-410-36-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-410-37-000	1,875.18	1,875.18	0.00	4,949.49	4,949.49
04-410-38-000	1,385.00	1,385.00	0.00	2,970.24	2,970.24
04-410-39-000	1,385.00	1,385.00	0.00	546.00	1,385.00
04-410-45-000	1,875.18	1,875.18	0.00	742.56	1,875.18
04-410-47-000	1,875.18	1,875.18	0.00	944.58	1,875.18
04-410-52-000	1,385.00	1,385.00	0.00	5,460.00	5,460.00
04-410-54-000	490.18	490.18	0.00	0.00	490.18
04-410-55-000	1,385.00	1,385.00	0.00	2,642.64	2,642.64
04-510-01-000	490.18	490.18	0.00	0.00	490.18
04-510-04-000	1,385.00	1,385.00	0.00	636.09	1,385.00
04-510-06-000	1,875.18	1,875.18	0.00	649.74	1,875.18
04-510-07-000	1,875.18	1,875.18	0.00	657.93	1,875.18
04-510-08-000	1,385.00	1,385.00	0.00	636.09	1,385.00
04-510-13-000	1,875.18	1,875.18	0.00	859.95	1,875.18
04-510-14-000	1,875.18	1,875.18	0.00	5,839.47	5,839.47
04-510-16-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
04-650-01-000	490.18	490.18	0.00	0.00	490.18
04-650-02-000	1,875.18	1,875.18	0.00	960.96	1,875.18
04-650-03-000	1,385.00	1,385.00	0.00	1,061.97	1,385.00
04-650-04-000	1,385.00	1,385.00	0.00	829.92	1,385.00
04-650-05-000	1,385.00	1,385.00	0.00	1,092.00	1,385.00
04-650-06-000	1,875.18	1,875.18	0.00	630.63	1,875.18
04-650-07-000	1,875.18	1,875.18	0.00	461.37	1,875.18
04-650-10-000	1,385.00	1,385.00	0.00	971.88	1,385.00
04-650-11-000	1,875.18	1,875.18	0.00	985.53	1,875.18
04-650-12-000	1,875.18	1,875.18	0.00	668.85	1,875.18
04-650-13-000	1,875.18	1,875.18	0.00	483.21	1,875.18
04-650-14-000	1,875.18	1,875.18	0.00	480.48	1,875.18
04-650-15-000	1,875.18	1,875.18	0.00	466.83	1,875.18
04-650-17-000	1,385.00	1,385.00	0.00	1,408.68	1,408.68
04-650-18-000	1,875.18	1,875.18	0.00	898.17	1,875.18
32-480-02-000	1,875.18	1,875.18	0.00	1,343.16	1,875.18

EXHIBIT "A"
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Nevada County Payment Code: 662

Assessor's Parcel Number	2016/17 Estimated Special Tax	2016/17 Assigned Special Tax	2016/17 Contingent Special Tax	2016/17 Backup Special Tax	2016/17 Maximum Special Tax
32-480-04-000	1,875.18	1,875.18	0.00	1,416.87	1,875.18
32-480-09-000	1,385.00	1,385.00	0.00	114.66	1,385.00
32-480-12-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-480-13-000	1,385.00	1,385.00	0.00	1,610.70	1,610.70
32-480-20-000	1,385.00	1,385.00	0.00	434.07	1,385.00
32-480-21-000	490.18	490.18	0.00	0.00	490.18
32-480-22-000	1,385.00	1,385.00	0.00	553.92	1,385.00
32-480-24-000	1,875.18	1,875.18	0.00	5,659.29	5,659.29
32-480-26-000	1,875.18	1,875.18	0.00	434.07	1,875.18
32-480-29-000	1,875.18	1,875.18	0.00	581.49	1,875.18
32-480-30-000	1,385.00	1,385.00	0.00	633.36	1,385.00
32-480-31-000	1,875.18	1,875.18	0.00	578.76	1,875.18
32-640-01-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
32-640-02-000	1,875.18	1,875.18	0.00	2,184.00	2,184.00
32-640-04-000	1,875.18	1,875.18	0.00	2,975.70	2,975.70
32-640-05-000	1,385.00	1,385.00	0.00	3,003.00	3,003.00
32-640-08-000	1,875.18	1,875.18	0.00	988.26	1,875.18
32-640-09-000	1,385.00	1,385.00	0.00	988.26	1,385.00
32-640-14-000	1,385.00	1,385.00	0.00	7,081.62	7,081.62
32-640-15-000	1,385.00	1,385.00	0.00	873.60	1,385.00
32-640-16-000	1,875.18	1,875.18	0.00	450.45	1,875.18
32-640-17-000	490.18	490.18	0.00	0.00	490.18
32-640-18-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
32-640-19-000	1,385.00	1,385.00	0.00	4,657.38	4,657.38
32-640-20-000	1,875.18	1,875.18	0.00	813.54	1,875.18
32-640-26-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-27-000	1,385.00	1,385.00	0.00	819.00	1,385.00
32-640-28-000	1,875.18	1,875.18	0.00	1,042.86	1,875.18
32-640-29-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-30-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-31-000	1,875.18	1,875.18	0.00	1,040.13	1,875.18
32-640-32-000	1,875.18	1,875.18	0.00	1,018.29	1,875.18
32-640-33-000	1,875.18	1,875.18	0.00	996.45	1,875.18
32-640-34-000	1,875.18	1,875.18	0.00	985.53	1,875.18
32-640-35-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
32-640-37-000	1,385.00	1,385.00	0.00	1,324.05	1,385.00
32-640-40-000	1,875.18	1,875.18	0.00	980.07	1,875.18
32-640-41-000	490.18	490.18	0.00	0.00	490.18
32-640-42-000	1,385.00	1,385.00	0.00	1,405.95	1,405.95
32-640-44-000	1,385.00	1,385.00	0.00	1,378.65	1,385.00
32-640-46-000	1,385.00	1,385.00	0.00	346.71	1,385.00
32-650-05-000	1,875.18	1,875.18	0.00	5,528.25	5,528.25
32-650-08-000	1,385.00	1,385.00	0.00	1,171.17	1,385.00
32-650-11-000	1,385.00	1,385.00	0.00	1,490.58	1,490.58
32-650-12-000	1,385.00	1,385.00	0.00	1,941.03	1,941.03
32-650-13-000	490.18	490.18	0.00	0.00	490.18

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2016/17 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2016/17 Estimated Special Tax	2016/17 Assigned Special Tax	2016/17 Contingent Special Tax	2016/17 Backup Special Tax	2016/17 Maximum Special Tax
32-650-17-000	1,875.18	1,875.18	0.00	944.58	1,875.18
32-650-18-000	1,875.18	1,875.18	0.00	1,111.11	1,875.18
32-650-19-000	1,385.00	1,385.00	0.00	1,990.17	1,990.17
32-650-20-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-23-000	1,385.00	1,385.00	0.00	1,337.70	1,385.00
32-650-31-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-36-000	1,385.00	1,385.00	0.00	2,732.73	2,732.73
32-650-37-000	490.18	490.18	0.00	0.00	490.18
32-650-39-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-40-000	1,385.00	1,385.00	0.00	1,370.46	1,385.00
32-660-16-000	1,875.18	1,875.18	0.00	2,208.57	2,208.57
32-660-17-000	1,385.00	1,385.00	0.00	543.27	1,385.00
32-660-18-000	1,875.18	1,875.18	0.00	761.67	1,875.18
32-660-19-000	1,385.00	1,385.00	0.00	917.28	1,385.00
36-011-25-000	1,875.18	1,875.18	0.00	537.81	1,875.18
36-011-26-000	1,875.18	1,875.18	0.00	775.32	1,875.18
36-011-27-000	1,875.18	1,875.18	0.00	819.00	1,875.18
36-011-28-000	490.18	490.18	0.00	0.00	490.18
36-011-29-000	1,385.00	1,385.00	0.00	237.51	1,385.00
36-011-30-000	1,385.00	1,385.00	0.00	237.51	1,385.00
36-011-31-000	1,385.00	1,385.00	0.00	327.60	1,385.00
36-011-55-000	1,385.00	1,385.00	0.00	797.16	1,385.00
36-011-57-000	1,385.00	1,385.00	0.00	745.29	1,385.00
36-011-58-000	1,385.00	1,385.00	0.00	879.06	1,385.00
208 Parcels	\$324,833.06	\$324,833.06	\$0.00	\$270,842.75	\$394,260.61

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>
04-410-01-000	BORCHERDING JANICE E TRSTE ETAL
32-480-07-000	ROSE-ECKARDT PRISCILLA TRSTE
32-480-19-000	ERICSON ROBERT M & COLLEEN K TRSTES
32-480-27-000	ROSE-ECKARDT PRISCILLA TRSTE
32-640-03-000	RODRIGUEZ DANIEL J TRSTE ETAL
32-640-13-000	RETUTA ILUMINADA T
32-640-21-000	ORZALLI DALE & PHYLLIS TRSTES ETAL
32-640-22-000	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>
04-060-08-000	MCQUISTON JAMES M & CHRISTINE A

Exempt Parcels

(Pursuant to the Rate and Method of Apportionment)

<u>APN</u>	<u>Owner</u>
04-030-58-000	NEVADA CEMETERY DISTRICT
04-060-01-000	NEVADA CITY CITY OF
04-060-02-000	NEVADA CITY CITY OF
04-060-03-000	NEVADA CITY CITY OF
04-060-15-000	U S A UNPATENTED
04-060-16-000	U S A UNPATENTED
04-060-22-000	NEVADA CITY CITY OF
04-060-59-000	NEVADA CITY CITY OF
04-060-60-000	NEVADA CITY CITY OF
04-060-86-000	U S A UNPATENTED

Agreement to Waive Right to Service

<u>APN</u>	<u>Owner</u>
04-040-71-000	ARBINI CATHERINE D ETAL
05-010-03-000	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>
04-030-63-000	ELLIOT WILLIAM A & SHIRLEY L TRSTES
04-040-50-000	MOLLET THOMAS K & KATHERINE V TRSTES
04-040-67-000	THOMPSON RANDOLPH B & NAHID S TRSTES
04-510-12-000	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>
04-030-38-000	TAYLOR ARLENE R TRSTE
04-030-42-000	ANDERSON RONALD R TRSTE*
04-030-50-000	OBRIEN JAMES S & JANICE R*
04-030-71-000	TRETHEWEY PAUL M & MARY R TRSTES
04-030-72-000	COLBY RICHARD W & NANCY
04-040-74-000	STREBEL DAVID P ETAL
04-051-25-000	MASON THOMAS M
04-051-26-000	YEAGER DAVID A & SHIRLEY A
04-060-54-000	PAULIN ULRICH E
04-060-56-000	EDWARDS CHARLES S
04-070-50-000	KEEM JAMES M
04-410-06-000	ORZALLI DALE A & PHYLLIS TRSTES ETAL
04-410-08-000	CAVE CELESTE TRSTE (R) ETAL*
04-410-54-000	BRUSIN WILLIAM J & SUSAN TRSTES*
04-510-01-000	LYNN ARTHUR W TRSTE*
04-510-05-000	MUHLBACH JILL A TRSTE
04-650-01-000	PEARD BURNELL D & BONNIE M TRSTES*
32-480-21-000	WRIGHT STUART L & VERA L*
32-640-17-000	RYNBERG RONALD M & KAREN I*
32-640-36-000	CHIAPPARI ERNEST J & LINDA L
32-640-41-000	STREET RICHARD B & MARY E*
32-650-07-000	FRAZEE JEFFREY C TRSTE
32-650-13-000	HERSH HOWARD & JILL*
32-650-16-000	COLLINS DOUGLAS S & YVONNE F
32-650-33-000	CORONEL RONALD D ETAL
32-650-37-000	HOLMAN WILLIAM F JR*
36-011-21-000	SANDIFORTH DAVID A ETAL
36-011-28-000	PARKER GARY E*
36-011-56-000	BUTTERFIELD JOHN J & EMMA J TRSTES