

EXHIBIT A

**DONNER SUMMIT PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
(SEWER EXTENSION)**

COMMUNITY FACILITIES DISTRICT HEARING REPORT

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**DONNER SUMMIT PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
(SEWER EXTENSION)**

INTRODUCTION

The Board of Directors (the “**Board**”) of the Donner Summit Public Utility District (“DSPUD”) did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982 (the “**Act**”), on February 20, 2024, adopt a resolution entitled, “A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DONNER SUMMIT PUBLIC UTILITY DISTRICT OF INTENTION TO FORM A COMMUNITY FACILITIES DISTRICT AND LEVY A SPECIAL TAX IN THE DONNER SUMMIT PUBLIC UTILITY DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2024-1 (SEWER EXTENSION), TO FINANCE THE ACQUISITION AND CONSTRUCTION OF CERTAIN PUBLIC FACILITIES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT” (the “**Resolution of Intention**”). In the Resolution of Intention, the Board expressly ordered the preparation of a written Community Facilities District Report (the “**Report**”) for the proposed CFD.

The Resolution of Intention ordering the Report directed that the Report generally contain the following:

(a) A description of the facilities (the “**Facilities**”) by type which will be required to adequately meet the needs of the CFD.

(b) An estimate of the fair and reasonable cost of the Facilities including the cost of acquisition of lands, rights-of-way and easements, any physical facilities required in conjunction therewith and incidental expenses in connection therewith, including the costs of the proposed bond financing and other debt and all other related costs as provided in Section 53345.3 of the Act.

For particulars, reference is made to the Resolution of Intention for the CFD, as previously approved and adopted by the Board.

NOW, THEREFORE, the following data is submitted pursuant to the direction of the Board:

A. DESCRIPTION OF FACILITIES. A general description of the proposed Facilities is provided in Exhibit “A” attached hereto and hereby made a part hereof.

B. COST ESTIMATES. Cost estimates for the proposed Facilities are set forth in Exhibit “B” attached hereto and hereby made a part hereof.

C. PROPOSED BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. The proposed boundaries of the CFD are those properties and parcels on which special taxes may be levied to pay for the Facilities. The proposed boundaries of the CFD are identified in the map entitled “Proposed Boundaries of Donner Summit Public Utility

District Community Facilities District No. 2024-1 (Sewer Extension), Placer County, State of California” which has been recorded in the office of the Placer County Recorder.

D. RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX. All of the property located within the CFD boundaries, unless exempted by law or by the Rate and Method of Apportionment of Special Tax (the “**RMA**”), shall be taxed for the purpose of financing the Facilities. The Board will annually determine the actual amount of the special tax levy based on the method and subject to the Maximum Special Tax rates contained in the RMA. The RMA is provided in Exhibit “C”, attached hereto and hereby made a part hereof.

EXHIBIT A

Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension)

LIST OF AUTHORIZED FACILITIES

The authorized Facilities to be funded from the levy and collection of annual special taxes shall consist of improvements to the wastewater collection system of the Donner Summit Public Utility District in order to extend service to certain residential units within the boundaries of the CFD and not currently connected to the system, including but not limited to the following improvements:

- Public sewer lines throughout the Sugar Bowl East and West Villages;
- Sewer laterals from the public sewer line to the property line of residential lots;
- Approximately 4,600 linear feet of public sewer lines.

Incidental Costs. In addition, costs eligible to be financed by the CFD shall include all costs and expenses incidental to the above and authorized by the Mello-Roos Community Facilities Act of 1982 determined by DSPUD to be associated with the authorized Facilities, the formation and ongoing administration of the CFD, the election, bonding, the levy and collection of taxes, and all other costs as permitted by the Act, and any other costs incurred to carry out the authorized purposes of the CFD.

EXHIBIT B

Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension)

COST ESTIMATES

The following is a summary of the estimated costs of acquisition and construction of the Facilities. In addition, the CFD will finance bond and other debt issuance costs, capitalized interest, a debt service reserve fund, the costs of forming the CFD, and other costs associated with the sale of bonds and annual administration of the CFD.

CONSTRUCTION COSTS	<i>Subtotal</i>	West Village	East Village
Phase 1 (East) Construction Costs (1)	\$ 1,575,354	\$ -	\$ 1,575,354
Phase 2A (West) Construction Costs (2)	\$ 1,555,330	\$ 1,555,330	\$ -
Phase 2B (West) Construction Costs (2)	\$ 1,889,646	\$ 1,889,646	\$ -
Construction Contingency (10%) (Phase 2A only)	\$ 155,533	\$ 155,533	\$ -
Construction Contingency (30%) (Phase 1 and 2B only)	\$ 1,039,500	\$ 566,894	\$ 472,606
Construction Management (15%)	\$ 753,050	\$ 516,746	\$ 236,303
TOTAL CONSTRUCTION COSTS	\$ 6,968,413	\$ 4,684,149	\$ 2,284,263
FORMATION & ENGINEERING COSTS			
Construction Documents (Phase 1 East) (Auerbach Engineering)	\$ 39,322	\$ -	\$ 39,322
Construction Documents (Phase 2 West) (Auerbach Engineering)	\$ 78,756	\$ 78,756	\$ -
DSPUD Previous Expenses for Masterplan and Formation (3)	\$ 117,162	\$ 65,090	\$ 52,072
Environmental (Auerbach Engineering)(3)	\$ 29,900	\$ 16,611	\$ 13,289
Utility Coordination (Auerbach Engineering)(3)	\$ 7,236	\$ 4,020	\$ 3,216
Permitting (Auerbach Engineering)(3)	\$ 20,398	\$ 11,332	\$ 9,066
Assessment Engineering (Auerbach Engineering) (3)	\$ 116,504	\$ 64,724	\$ 51,780
Financial Consultant (Hansford Economic Consulting)(3)	\$ 20,000	\$ 11,111	\$ 8,889
Communications/Public Outreach (Rollins)(3)	\$ 9,665	\$ 5,369	\$ 4,296
TOTAL FORMATION & ENGINEERING	\$ 438,943	\$ 257,014	\$ 181,929
SUBTOTAL CONSTRUCTION AND FORMATION & ENGINEERING	\$ 7,407,356	\$ 4,941,164	\$ 2,466,192

EXHIBIT C

**Donner Summit Public Utility District
Community Facilities District No. 2024-1
(Sewer Extension)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

**DONNER SUMMIT PUBLIC UTILITY DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2024-1
(SEWER EXTENSION)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor’s Parcel in the Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension) shall be levied and collected according to the tax liability determined by the Board through the application of the appropriate amount or rate for Taxable Property, as described below. All property in the CFD, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD unless a separate Rate and Method of Apportionment is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“**Acre**” or “**Acreage**” means the land area of an Assessor’s Parcel as shown on an Assessor’s Parcel Map, or if the land area is not shown on an Assessor’s Parcel Map, the land area shown on the applicable final map or other parcel map recorded at the County Recorder’s Office.

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Part 1, Division 2, of Title 5 of the Government Code of the State of California.

“**Administrative Expenses**” means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the District in carrying out its duties with respect to the CFD and the Bonds, including, but not limited to, the levy and collection of Special Taxes, the fees and expenses of its counsel, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Tax, costs associated with appeals or requests for interpretation associated with the Special Tax and this RMA, amounts needed to pay rebate to the federal government with respect to Bonds, costs associated with complying with continuing disclosure requirements for the District and any major property owners or other obligated parties, costs associated with foreclosure and collection of delinquent Special Taxes, and all other costs and expenses of the District and the County in any way related to the establishment or administration of the CFD.

“**Administrator**” shall mean the person or firm designated by the District to administer the Special Tax according to this RMA.

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

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

“Authorized Facilities” means the public facilities authorized to be financed, in whole or in part, by the CFD.

“Board” means the Board of Directors of the District.

“Bonds” means bonds or other debt (as defined in the Act), whether in one or more series, secured by the Special Tax and issued or assumed by the CFD to fund Authorized Facilities.

“Capitalized Interest” means funds in any capitalized interest account available to pay debt service on Bonds.

“CFD” means the Donner Summit Public Utility District Community Facilities District No. 2024-1 (Sewer Extension).

“CFD Formation” means the date on which the Resolution of Formation to form the CFD was adopted by the Board.

“County” means the County of Placer.

“District” means the Donner Summit Public Utility District.

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

“Improvement Fund” means the account (regardless of its name) identified in the Indenture to hold funds that are available for expenditure to acquire or construct Authorized Facilities or to pay eligible impact fees.

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

“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 Sections C and D below.

“Maximum Special Tax Revenues” means the aggregate amount that could be levied in any Fiscal Year if the Maximum Special Tax was levied against all Parcels of Taxable Property within the CFD. The Maximum Special Tax Revenues at the time of CFD Formation are shown in Attachment 1 hereto and may be adjusted due to prepayments in this CFD.

“Original Parcel” means an Assessor’s Parcel included in the CFD at the time of CFD Formation, as identified in Attachment 2 hereto. A Successor Parcel that is further subdivided shall also be considered an Original Parcel for the purposes of determining the Maximum Special Taxes pursuant to Section C.

“Proportionately” means 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 parcels of Taxable Property.

“Public Property” means any property within the boundaries of the CFD that is owned by the District, County, federal government, State of California, or other public agency.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Successor Parcel” means a Parcel of Taxable Property created from subdivision or reconfiguration of an Original Parcel.

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

“Special Tax Requirement” means the amount necessary in any Fiscal Year to: (i) pay principal and interest on Bonds that are due in the calendar year that begins in such Fiscal Year after application of any available Capitalized Interest; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement, liquidity support, and rebate payments on the Bonds; (iii) replenish reserve funds created for the Bonds under the Indenture to the extent such replenishment has not been included in the computation of the Special Tax Requirement in a previous Fiscal Year; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year; (v) pay Administrative Expenses; and (vi) pay directly for Authorized Facilities. The amounts referred to in clauses (i) and (ii) of the definition of Special Tax Requirement may be reduced in any Fiscal Year by: (a) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against such costs pursuant to the Indenture; (b) in the sole and absolute discretion of the District, proceeds received by the CFD from the collection of penalties associated with delinquent Special Taxes; and (c) any other revenues available to pay such costs, each as determined in the sole discretion of the District.

“Tax Zone” means a geographic area within which a particular Maximum Special Tax rate may be levied pursuant to this RMA. Attachment 2 identifies the two Tax Zones in the CFD.

“Taxable Property” means all of the Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or Section G below.

“Taxable Public Property” means any Parcel of Public Property that had in its entirety been a Parcel of Taxable Property in a prior Fiscal Year and, as such, had been subject to the levy of Special Taxes when the public agency took ownership of the Parcel, and which will continue to be Taxable Property for purposes of this RMA.

B. DATA FOR ADMINISTRATION OF THE SPECIAL TAX

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property within the CFD; and (ii) identify the Special Tax Requirement for the Fiscal Year. If, in any Fiscal Year, it is determined that: (i) a parcel 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), and (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, then the Administrator shall calculate the Special Taxes separately for each Successor Parcel and levy the sum of these amounts on the Original Parcel that was subdivided by recordation of the parcel map

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for each Original Parcel in the CFD for Fiscal Year 2024-25 is shown in Attachment 1 of this RMA. On July 1, 2025, and on each July 1 thereafter, all figures shown in Attachment 1 shall be increased by an amount equal to two percent (2%) of the amount in effect for the prior Fiscal Year.

D. CHANGES TO THE MAXIMUM SPECIAL TAX

1. Subdivision of Original Parcels

If an Original Parcel is subdivided or reconfigured, the Administrator shall assign the Maximum Special Taxes applicable to the Original Parcel to the Successor Parcels by applying the following steps:

- Step 1.** Determine the aggregate Acreage of Taxable Property within all Successor Parcels created from subdivision or reconfiguration of the Original Parcel.
- Step 2.** Divide the Maximum Special Tax assigned to the Original Parcel by the Acreage of Taxable Property determined in Step 1 to determine a Maximum Special Tax per acre.
- Step 3.** Multiply the Maximum Special Tax per acre determined in Step 2 by the Acreage of Taxable Property within each Successor Parcel to determine the Maximum Special Tax for each Successor Parcel, which amount shall escalate in the following Fiscal Year and each Fiscal Year thereafter by 2.0% of the amount in effect in the prior Fiscal Year.

Once a Successor Parcel is created, if such Successor Parcel is further subdivided or reconfigured, the Parcel will be considered an Original Parcel and Steps 1 through 3 above shall be applied to determine the Maximum Special Taxes for the Parcels created from the subdivision or reconfiguration. If, at any time, an Original Parcel or a Successor Parcel is assigned a different Assessor's Parcel number, the Maximum Special Taxes assigned to that Parcel shall continue to apply. Notwithstanding the foregoing, a lot line adjustment that does not result in a significant change to the acreage of any Successor Parcel, as determined by the Administrator, will not require a reallocation of the Maximum Special Taxes assigned to the Parcel(s) affected by the lot line adjustment. Under no circumstance shall the combined Maximum Special Taxes assigned to Successor Parcels upon subdivision of an Original Parcel be less than the Maximum Special Taxes that applied to the Original Parcel prior to the subdivision.

2. *Partial Prepayments*

If a Parcel makes a partial prepayment pursuant to Section H below, the Administrator shall recalculate the Maximum Special Tax for the Parcel pursuant to Section H.2.

3. *Reduction in Maximum Special Tax*

Except in the case of a partial prepayment, the Maximum Special Tax assigned to a Parcel of Taxable Property shall never be reduced regardless of changes in ownership, configuration, land use, demolition, or destruction of buildings on the Parcel.

E. 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 Proportionately on each Parcel of Taxable Property in the CFD up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year.

F. 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 prepayments are permitted as set forth in Section H below and provided further that the District may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid. However, in no event shall Special Taxes be levied after Fiscal Year 2059-60. Under no circumstances may the Special Tax on a Parcel be increased in any Fiscal Year as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels by more than ten percent (10%) above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults.

G. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Tax shall be levied in any Fiscal Year on the following:

- i. Public Property, except Taxable Public Property.
- ii. Parcels that have fully prepaid the Special Tax obligation assigned to the Parcel pursuant to the formula set forth in Section H below.

H. PREPAYMENTS

The following definitions apply to this Section H:

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

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

“Public Facilities Requirement” means either \$7,407,356 in 2024 dollars, which shall increase on January 1, 2025, and on each January 1 thereafter by two percent (2%) of the amount in effect in the prior year, or such other number as shall be determined by the District as sufficient to fund Authorized Facilities.

“Remaining Facilities Costs” means the Public Facilities Requirement minus public facility costs funded by Previously Issued Bonds, developer equity, and any other source of funding.

1. *Full Prepayment*

The Special Tax obligation applicable to a Parcel in the CFD may be prepaid and the obligation of the Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Parcel at the time of prepayment. An owner of a Parcel intending to prepay the Special Tax obligation shall provide the District with written notice of intent to prepay. Within 30 days of receipt of such written notice, the District or its designee shall notify such owner of the prepayment amount for such Parcel. Prepayment must be made not less than 60 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes. The Prepayment Amount shall be calculated as follows (capitalized terms as defined below):

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

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

- Step 1.** Compute the amount that could be collected from the Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the District by applying the Maximum Special Tax for the Parcel.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Parcel by the total Maximum Special Tax Revenues for all property in the CFD.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (*the “Bond Redemption Amount”*).
- Step 4.** Compute the current Remaining Facilities Costs (if any).
- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid (*the “Remaining Facilities Amount”*).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the “Redemption Premium”*).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment will be received until the earliest redemption date for the Outstanding Bonds. However, if Bonds are callable at the first interest payment date after the prepayment has been received, Steps 7, 8, and 9 of this prepayment formula will not apply.
- Step 8:** Compute the amount of interest the District reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9:** Subtract the amount computed pursuant to Step 8 from the amount computed pursuant to Step 7 (the *“Defeasance Requirement”*).
- Step 10.** The administrative fees and expenses associated with the prepayment will be determined by the Administrator and include the costs of computing the prepayment, redeeming Bonds, and recording any notices to evidence the prepayment and the redemption (the *“Administrative Fees and Expenses”*).
- Step 11.** If and to the extent so provided in the Bond Indenture, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the

Outstanding Bonds to be redeemed pursuant to the prepayment (the “*Reserve Fund Credit*”).

Step 12. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “*Prepayment Amount*”).

Step 13. From the Prepayment Amount, the amounts computed pursuant to Steps 3, 6, and 9 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited into the Improvement Fund. The amount computed pursuant to Step 10 shall be retained in the account or fund that is established to pay Administrative Expenses.

Once a full prepayment of a Parcel’s Special Tax obligation has been received, a Notice of Cancellation of Special Tax Lien shall be recorded against the Parcel to reflect the discharge of the Parcel’s obligation to pay the Special Tax. However, a Notice of Cancellation of Special Tax Lien shall not be recorded until all Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected.

2. *Partial Prepayment*

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, except that the full amount of Administrative Fees and Expenses determined in Step 10 shall be included in the partial prepayment. The Maximum Special Tax that can be levied on a Parcel after a partial prepayment is made shall be equal to the portion of the Maximum Special Tax that was not prepaid. Once a partial prepayment has been received, an Amended Notice of Special Tax Lien shall be recorded against the Parcel to reflect the reduced Special Tax lien for the Parcel. However, an Amended Notice of Special Tax Lien shall not be recorded until all Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected.

I. INTERPRETATION OF RMA

Interpretations may be made by Resolution of the Board to interpret, clarify, and/or revise this RMA to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Tax, 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.

ATTACHMENT 1

**Donner Summit Public Utility District
Community Facilities District No. 2024-1
(Sewer Extension)**

Original Parcels and Maximum Special Taxes

Fiscal Year 2023-24 Assessor's Parcel Number	Maximum Special Tax Fiscal Year 2024-25 *
TAX ZONE 1	
069-102-002-000	\$14,200
069-102-003-000	\$14,200
069-102-004-000	\$14,200
069-102-005-000	\$14,200
069-102-006-000	\$14,200
069-102-007-000	\$14,200
069-102-008-000	\$14,200
069-102-009-000	\$14,200
069-102-012-000	\$14,200
069-102-017-000	\$14,200
069-102-022-000	\$14,200
069-102-025-000	\$14,200
069-103-045-000	\$14,200
069-103-046-000	\$14,200
069-103-047-000	\$14,200
069-103-048-000	\$14,200
069-103-049-000	\$14,200
069-103-051-000	\$14,200
069-103-053-000	\$14,200
069-103-054-000	\$14,200
069-103-055-000	\$14,200
069-103-056-000	\$14,200
069-103-057-000	\$14,200
069-103-064-000	\$14,200
069-103-095-000	\$14,200

Fiscal Year 2023-24 Assessor's Parcel Number	Maximum Special Tax Fiscal Year 2024-25 *
TAX ZONE 2	
069-103-008-000	\$8,900
069-103-009-000	\$8,900
069-103-011-000	\$8,900
069-103-012-000	\$8,900
069-103-013-000	\$8,900
069-103-018-000	\$8,900
069-103-020-000	\$8,900
069-103-028-000	\$8,900
069-103-033-000	\$8,900
069-103-034-000	\$8,900
069-103-038-000	\$8,900
069-103-039-000	\$8,900
069-103-040-000	\$8,900
069-103-041-000	\$8,900
069-103-042-000	\$8,900
069-103-069-000	\$8,900
069-103-072-000	\$8,900
069-103-092-000	\$8,900
069-103-093-000	\$8,900
069-103-096-000	\$8,900

Maximum Special Tax Revenues (FY 2024-25 \$)*

\$533,000

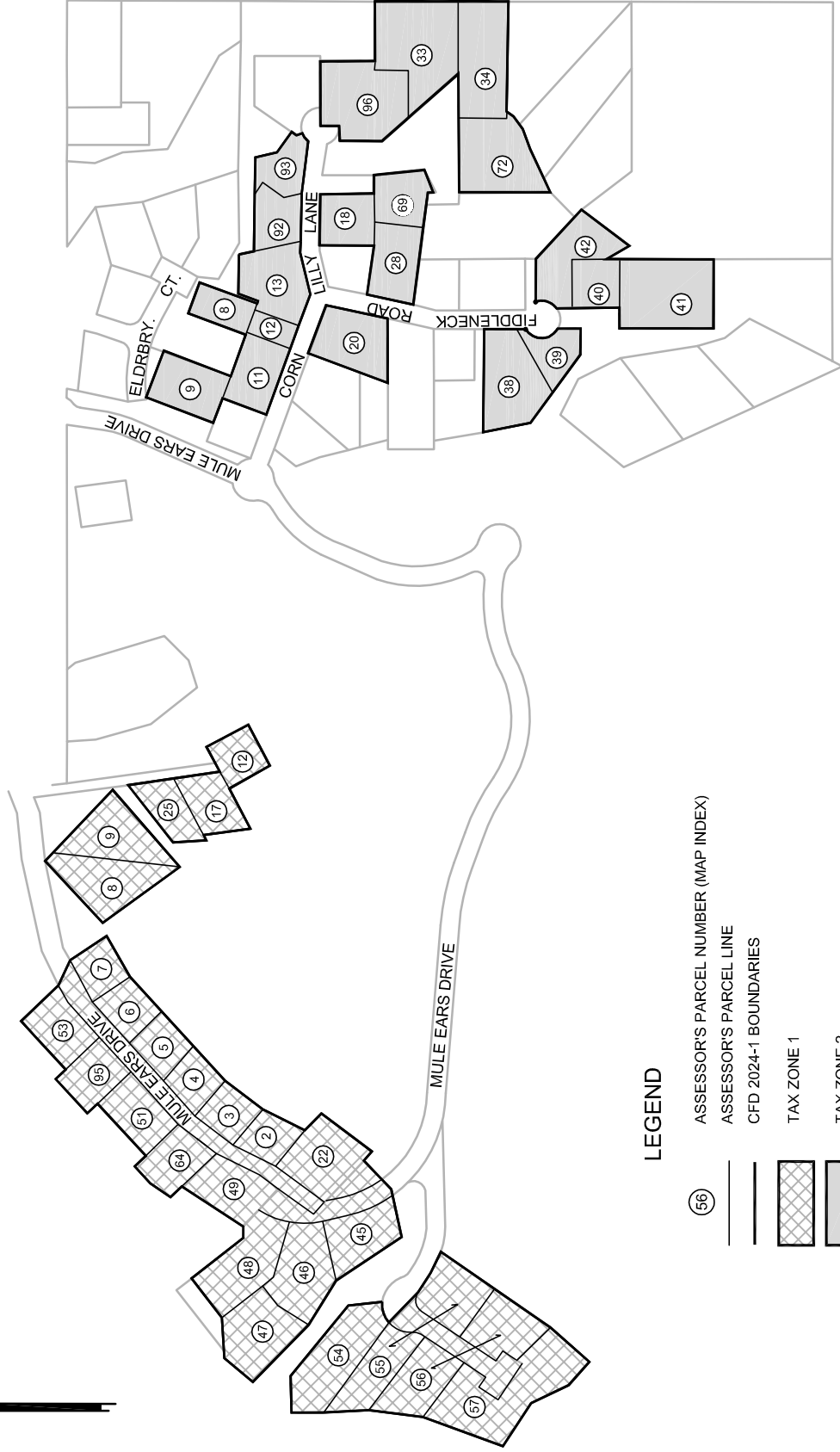
* On July 1, 2025, and on each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by an amount equal to two percent (2%) of the amount in effect for the prior Fiscal Year.

ATTACHMENT 2

**Donner Summit Public Utility District
Community Facilities District No. 2024-1
(Sewer Extension)**

Identification of Tax Zones

ATTACHMENT 2
 ORIGINAL PARCELS IN CFD
 DONNER SUMMIT PUBLIC UTILITY DISTRICT
 COMMUNITY FACILITIES DISTRICT NO. 2024-1
 (SEWER EXTENSION)



LEGEND

- (56) ASSESSOR'S PARCEL NUMBER (MAP INDEX)
- ASSESSOR'S PARCEL LINE
- CFD 2024-1 BOUNDARIES
- [Cross-hatched box] TAX ZONE 1
- [Solid grey box] TAX ZONE 2

GCG

GOODWIN CONSULTING GROUP