



GOODWIN CONSULTING GROUP

**NORTHSTAR COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT No. 1**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2021-22**

**September 17, 2021**

***Community Facilities District No. 1  
CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the Northstar Community Services District Community Facilities District No. 1 (“CFD No. 1”):

### **Fiscal Year 2021-22 Special Tax Levy**

<b>Number of Taxed Parcels*</b>	<b>Total Special Tax Levy</b>
655	\$12,585,274

*\*14 of these parcels were directly billed for fiscal year 2021-22.*

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 2021-22**

<b>Land Use Category</b>	<b>Number of Units/Sq. Ft./Acres*</b>
Single Family Detached Unit	16 Units
Townhome Unit	82 Units
Condominium Unit	367 Units**
Non-Residential Property	301,843 Sq. Ft.
Undeveloped Property	220.53 Acres

*\* Does not include 21 parcels that have prepaid their special tax obligation.*

*\*\* Includes 12 Fractional Units.*

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

### **Delinquency Summary**

<b>Delinquent Amount for FY 2020-21 (as of June 23, 2021)</b>	<b>Total Levy for FY 2020-21</b>	<b>Delinquency Rate</b>
\$9,490,477	\$12,513,778	75.84%

For additional delinquency information, please see Section IX of this report.

## Outstanding Bonds Summary

### Special Tax Bonds, Series 2005

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
December 2005	\$56,125,000	\$8,530,000*	\$47,595,000*

\* As of the date of this report.

### Special Tax Bonds, Series 2006

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
December 2006	\$58,590,000	\$16,810,000*	\$41,780,000*

\* As of the date of this report.

### Special Tax Refunding Bonds, Series 2014

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
July 2014	\$19,320,000	\$9,890,000*	\$9,430,000*

\* As of the date of this report.

For more information about the bond proceeds, please see Section XI of this report.

## ***I. INTRODUCTION***

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### **Northstar Community Services District Community Facilities District No. 1**

On May 3, 2005, the Board of Directors (the “Board”) of the Northstar Community Services District (the “CSD”) established the Northstar Community Services District Community Facilities District No. 1 (“CFD No. 1” or the “CFD”) and authorized bonded indebtedness not to exceed \$125,000,000. Northstar Mountain Properties, LLC (“NMP”), the sole owner of taxable property within the CFD at that time, voted to authorize the levy of a Mello-Roos special tax on properties within the CFD. On November 16, 2005, the Board adopted the Resolution Authorizing the Sale and Issuance of Special Tax Bonds for the Series 2005 Special Tax Bonds (the “Series 2005 Bonds”) and on December 20, 2005, special tax bonds in the principal amount of \$56,125,000 were issued on behalf of the CFD. On November 28, 2006, the Board adopted the Resolution Authorizing the Sale and Issuance of Special Tax Bonds for the Series 2006 Special Tax Bonds (the “Series 2006 Bonds”) and on December 20, 2006, special tax bonds in the principal amount of \$58,590,000 were issued on behalf of the CFD.

On June 26, 2014, the Board adopted the Resolution Authorizing the Sale and Issuance of Special Tax Refunding Bonds for the Special Tax Refunding Bonds, Series 2014 (the “Series 2014 Refunding Bonds”) and on July 30, 2014, special tax refunding bonds in the principal amount of \$19,320,000 were issued on behalf of the CFD. The Series 2014 Refunding Bonds were used, together with available funds, to refund \$21,140,000 of the Series 2005 Bonds and Series 2006 Bonds. In total, \$114,715,000 of the \$125,000,000 authorized amount of special tax bonds have been issued on behalf of the CFD, excluding the Series 2014 Refunding Bonds. The outstanding Series 2005 Bonds, Series 2006 Bonds, and Series 2014 Refunding Bonds are collectively referred to as the “Bonds” in this report.

Property in CFD No. 1 consists of approximately 456 gross acres west of State Highway 267 in the County of Placer, in the area known as Northstar-at-Tahoe. Development within the CFD is expected to be concentrated on less than 28 net acres and is expected to include approximately 350 luxury residential units and 110,000 square feet of commercial space located in The Village, and approximately 1,450 residential units and a 255-room luxury hotel in the area known as The Highlands. Initially, the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted when the CFD was formed, included several tiers of taxation based on stages of entitlement. The RMA was subsequently revised, and on May 24, 2011, the qualified electors approved the Amended and Restated Rate and Method of Apportionment of Special Tax (“Amended and Restated RMA”). The Amended and Restated RMA redistributed the special tax obligation to parcels based on their anticipated land use at buildout. Beginning in fiscal year 2011-12, special taxes will be levied in CFD No. 1 pursuant to the Amended and Restated RMA.

### **The Mello-Roos Community Facilities Act of 1982**

The reduction in property tax revenue that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to fund public infrastructure. The funding available from traditional assessment districts was limited by certain

requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 (the “Act”), which provides for the levy of a special tax within a defined geographic area, namely 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 special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency’s general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

## ***II. PURPOSE OF REPORT***

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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 2021-22 special tax levy for CFD No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD, special taxes to be levied in fiscal year 2021-22, and information regarding the public facilities authorized to be funded by the CFD. In addition, the Report provides information regarding the annual reporting requirements of Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act. Senate Bill 165 requirements are summarized in Section XI of this Report.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 1 for fiscal year 2021-22.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD. The maximum special tax rates for fiscal year 2021-22 are also identified in this section.
- **Section V** provides an update of the development activity occurring within CFD No. 1, including new subdivision and building permit activity.
- **Section VI** provides information regarding facilities authorized to be financed by the CFD.
- **Section VII** provides information regarding funds and accounts established for the Bonds, including the balances in such funds and accounts.
- **Section VIII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section IX** provides information regarding special tax delinquencies in CFD No. 1.
- **Section X** provides information regarding foreclosure proceedings.
- **Section XI** provides a summary of the reporting requirements set forth in Senate Bill 165.
- **Section XII** presents information on state reporting requirements.
- **Section XIII** provides information regarding arbitrage rebate calculations for the Bonds.

### ***III. SPECIAL TAX REQUIREMENT***

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Pursuant to the Amended and Restated RMA, the Special Tax Requirement means the amount necessary in any fiscal year to (i) pay principal and interest on bonds, (ii) create and/or replenish reserve funds for bonds, (iii) cure any delinquencies in the payment of principal or interest on bonds which occurred in the prior fiscal year or, based on delinquencies in the payment of special taxes which have already taken place, are expected to occur in the fiscal year in which the tax will be collected, and (iv) pay administrative expenses of the CFD. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any fiscal year by: (i) 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 debt service pursuant to a bond indenture, bond resolution, or other legal document that sets forth these terms, (ii) proceeds received by CFD No. 1 from the collection of penalties associated with delinquent special taxes, and (iii) any other revenues available to pay debt service on the bonds as determined by the Administrator.

For fiscal year 2021-22, the Special Tax Requirement is \$12,585,274 and is shown in the table below:

<b>Debt Service Due in 2022</b>	
Series 2005 Bonds	\$4,080,070
Series 2006 Bonds	\$2,089,000
Series 2014 Refunding Bonds	<u>\$1,751,000</u>
<b>Total Debt Service Due in 2022</b>	<b>\$7,920,070</b>
<b>Administrative Expenses</b>	<b>\$146,784</b>
<b>Reserve Fund Replenishment</b>	<b>\$4,518,419</b>
<b>Rounding Adjustment</b>	<b>\$1</b>
<b>Fiscal Year 2021-22 Special Tax Requirement</b>	<b>\$12,585,274</b>



## ***IV. SPECIAL TAX LEVY***

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Special taxes within CFD No. 1 are levied pursuant to the methodology set forth in the Amended and Restated RMA. Among other things, the Amended and Restated RMA establishes various special tax categories against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied. (*Capitalized terms are defined in the Amended and Restated RMA in Appendix C of this Report.*)

### **Special Tax Categories**

The Amended and Restated RMA classifies each parcel in the CFD as either a Designated Developed Parcel or a Future Development Parcel. Special tax categories are also established, including Residential Property and Non-Residential Property. Residential Property means all or a portion of any parcel that is planned for, or has had one or more buildings constructed that: (i) include one or more residential units, or (ii) are apartment buildings. Non-Residential Property means all or a portion of any parcel that is planned for, or has had one or more buildings constructed that are used for or are expected to be used for, a retail, commercial or hotel use. Residential Property is further classified as Single Family Detached Units, Townhome Units, and Condominium Units. Base special tax rates for these categories are shown on the following page.

- A **Single Family Detached Unit** means any individual residential dwelling unit that does not share a common wall with another residential dwelling unit.
- A **Townhome Unit** means an individual residential dwelling unit that (i) shares one or more common walls with another residential dwelling unit, (ii) is physically attached to the land underneath the unit, and (iii) the fee simple land underneath the unit is or will be conveyed with each such unit.
- A **Condominium Unit** means (i) a residential condominium as described in Civil Code Section 1351(f), and (ii) any residential dwelling that is not a Single Family Detached Unit, a Townhome Unit, or included within an Apartment Building, as determined by the Administrator.

Developed Property is defined for Residential Property and Non-Residential Property as follows: Residential Property is Developed Property when a Building Permit is issued for the parcel prior to June 1 of the preceding fiscal year; for Non-Residential Property, it is considered Developed Property when a certificate of occupancy is issued for a non-residential structure prior to June 1 of the preceding fiscal year. Undeveloped Property is taxable property that is not classified as Developed Property.

## Maximum Special Tax Rates

The maximum special tax for each Designated Developed Parcel is identified in Attachment 1 of the Amended and Restated RMA and is subject to a 2% increase each fiscal year. The maximum special tax for each Future Development Parcel at the time the Amended and Restated RMA was adopted is identified in Attachment 2 of the Amended and Restated RMA. The maximum special tax for each Future Development Parcel will be reallocated and recalculated at certain trigger points as outlined in Section C of the Amended and Restated RMA.

When any portion of a Future Development Parcel is subdivided or reconfigured and all the newly-created parcels will be Residential Property, the Administrator shall review anticipated development plans for the parcel and determine what is entitled to be developed. The Administrator shall apply the base special tax rates below to determine the total amount for the parcel and compare this to the maximum special tax applicable to the original parcel prior to subdivision or reconfiguration.

### CFD No. 1 Base Special Tax Rates

Land Use Category	Base Special Tax Fiscal Year 2021-22*
Single Family Detached Unit	\$7,313.96 per Unit
Townhome Unit	\$6,704.46 per Unit
Condominium Unit	\$6,094.98 per Unit

\* On July 1 of each fiscal year, the base special taxes shown above shall be increased by two percent (2%) of the base special tax amount in effect in the prior fiscal year.

When a Condominium Plan records or when a Building Permit is issued for residential units, the Administrator shall review the square footage for each unit and will determine the Target Special Tax rate based on the table on the following page. Based on the steps outlined in Section C.2.b of the Amended and Restated RMA, the Administrator shall determine the applicable maximum special tax rate that will apply to the parcels in such fiscal year.

**CFD No. 1  
Target Special Tax Rates**

Square Footage of Residential Unit	Target Special Tax Fiscal Year 2021-22*
Less than 1,001 square feet	\$4,266.48 per Unit
1,001 to 1,400 square feet	\$4,875.98 per Unit
1,401 to 1,800 square feet	\$5,485.48 per Unit
1,801 to 2,200 square feet	\$6,094.98 per Unit
2,201 to 2,600 square feet	\$6,704.46 per Unit
2,601 to 3,000 square feet	\$7,313.96 per Unit
3,001 to 3,400 square feet	\$7,923.46 per Unit
3,401 to 4,000 square feet	\$8,532.96 per Unit
4,001 to 4,600 square feet	\$9,142.46 per Unit
4,601 to 5,200 square feet	\$9,751.96 per Unit
5,201 to 6,000 square feet	\$10,361.46 per Unit
6,001 to 7,000 square feet	\$10,970.94 per Unit
7,001 to 8,000 square feet	\$11,580.44 per Unit
Greater than 8,000 square feet	\$12,189.94 per Unit

\* On July 1 of each fiscal year, the Target Special Taxes shown above shall be increased by two percent (2%) of the Target Special Tax rate in effect in the prior fiscal year.

When any portion of a Future Development Parcel is subdivided or reconfigured and all of the newly-created parcels are Non-Residential Property, the Administrator shall review anticipated development plans and determine the future square footage. The Administrator shall apply the Base Non-Residential Special Tax rate of \$0.42 per square foot for fiscal year 2021-22 to determine the total amount for the parcel. By applying all the steps in Section C.2.c of the Amended and Restated RMA, the Administrator shall determine the applicable maximum special tax for each parcel.

Other situations relating to changes in Future Development Parcels, including whether a subdivision will include both Residential Property and Non-Residential Property, are described in Section C.2 of the Amended and Restated RMA, which is included in Appendix C of this Report.

## **Backup Special Tax**

If, in any fiscal year, it is determined that additional tax revenue is needed in order to meet the Special Tax Requirement, a Backup Special Tax shall be levied pursuant to Step 4 of Section D of the Amended and Restated RMA on all parcels of Undeveloped Property. The Backup Special Tax rate equals \$702,866.28 per acre for Undeveloped Property in fiscal year 2021-22. On each July 1, the Backup Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the prior fiscal year.

## **Apportionment of Special Taxes**

Each fiscal year, the special tax shall be levied as follows until the amount of the levy is equal to the Special Tax Requirement for that fiscal year:

- Step 1: In any fiscal year from fiscal year 2011-12 through fiscal year 2024-25, in which the Purchase Price has not yet been paid, levy the special tax on each parcel of Developed Property that is Residential Property at 100% of the maximum special tax for each parcel for such fiscal year. Beginning the earlier of (i) the fiscal year after the fiscal year in which the entire Purchase Price has been paid, or (ii) fiscal year 2025-26, the special tax shall be levied proportionately on each parcel of Developed Property that is Residential Property up to 100% of the maximum special tax for Residential Property for such fiscal year until the amount levied equals the Special Tax Requirement.
- Step 2: If additional revenue is needed after the first step in order to meet the Special Tax Requirement, the special tax shall be levied proportionately on each parcel of Developed Property that is Non-Residential Property up to 100% of the maximum special tax for such fiscal year until the amount levied equals the Special Tax Requirement.
- Step 3: If additional revenue is needed in order to meet the Special Tax Requirement, the special tax shall be levied proportionately on each parcel of Undeveloped Property up to 100% of the maximum special tax for such fiscal year until the amount levied equals the Special Tax Requirement.
- Step 4: If additional revenue is needed after Step 3 in order to meet the Special Tax Requirement, the Backup Special Tax shall be levied proportionately on each parcel of Undeveloped Property up to 100% of the Backup Special Tax for such fiscal year until the amount levied equals the Special Tax Requirement.
- Step 5: If additional revenue is needed after Step 4 in order to meet the Special Tax Requirement, the special tax shall be levied proportionately on each parcel of Taxable Public Property, up to 100% of the maximum special tax that was previously levied on the parcel for such fiscal year until the amount levied equals the Special Tax Requirement.

## **Fiscal Year 2021-22 Special Tax Levy**

There are 465 units of Residential Property taxed for fiscal year 2021-22. Applying the maximum special tax rates to these units will produce \$2,830,304 in special tax revenue, assuming no delinquencies. There are also 53 parcels classified as Non-Residential Property. Applying the maximum special tax rates to these parcels will produce another \$60,555 in special tax revenue. The total special tax levied on Developed Property for fiscal year 2021-22 is \$2,890,860, which is insufficient to meet the Special Tax Requirement of \$12,585,274. There were 26 parcels of Undeveloped Property in 2021-22, which encompass a total of 221 acres. Taxing 221 acres at the maximum special tax rate for Undeveloped Property can generate \$5,936,172. This amount, when combined with the amount that can be levied on Developed Property, is still less than the Special Tax Requirement. Therefore, it is necessary to levy the Backup Special Tax at 2.42% of the maximum backup special tax rate to generate the additional \$3,758,241 needed in 2021-22.

A portion of the special taxes, totaling \$3,677,793, was placed on the Secured Property Tax Roll for Placer County. The remaining \$8,907,481 in taxes was not placed on the Secured Property Tax Roll and instead will be billed directly to the property owners.

## ***V. DEVELOPMENT UPDATE***

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In the past fiscal year, six new building permits were issued for new construction on taxable parcels within the CFD. As of June 1, 2021, building permits have been issued for 465 residential units and certificates of occupancy have been issued for 53 parcels encompassing 301,843 square feet of Non-Residential Property in the CFD (excluding prepaid parcels). Based on the current status of development in CFD No. 1, the following table summarizes the allocation of development to the special tax categories established in the Amended and Restated RMA.

**CFD No. 1  
Allocation to Special Tax Categories  
For Fiscal Year 2021-22**

<b>Land Use Category</b>	<b>Number of Units/Sq. Ft./Acres*</b>
Single Family Detached Unit	16 Units
Townhome Unit	82 Units
Condominium Unit	367 Units**
Non-Residential Property	301,843 Sq. Ft.
Undeveloped Property	220.53 Acres

\* Does not include 21 parcels that have prepaid their special tax obligation.

\*\* Includes 12 Fractional Units.

## ***VI. AUTHORIZED FACILITIES***

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The Resolution of Formation adopted by CFD No. 1 on May 3, 2005, authorizes the financing of the following facilities:

- Highlands Firehouse
- Trail to Tahoe Rim
- Water Facilities
- Sewer Facilities
- Storage and Maintenance Facilities and Equipment
- Placer County Road Facilities
- Cal Trans Road Facilities
- Investor Owned Utility Facilities
- Other Land Property

As mentioned previously, the CFD is authorized to issue bonded indebtedness up to \$125,000,000. This amount was determined based on the projected level of development and special tax revenues that could be generated within the CFD. Excluding the Series 2014 Refunding Bonds, \$114,715,000 in bonds have been issued to date.

## ***VII. CFD FUNDS***

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The following funds and accounts were established on behalf of the CFD pursuant to the Trust Indenture (the “Indenture”) between the CSD and Wells Fargo Bank (the “Trustee”). Following is a brief description of the purpose of each fund.

The **Special Tax Fund** is held by the Trustee to receive all special tax revenue and any amounts required by the Trustee to be deposited in it. The Trustee must deposit the special taxes in the Special Tax Fund in accordance with the terms of the Indenture. Funds in the Special Tax Fund shall be transferred to the following accounts in the following order of priority: the Administrative Expense Fund, the Interest Account, the Principal Account, the Redemption Account, the Reserve Account, the Rebate Fund, and the Surplus Fund.

The **Administrative Expense Account** is held by the Trustee and is a subaccount of the Special Tax Fund. Moneys in this account are used to pay administrative expenses. Not less often than annually, the Trustee shall transfer from the Special Tax Fund and deposit in the Administrative Expense Account an amount equal to the Administrative Expense Cap (\$35,006 as of September 2, 2021) and, in addition thereto, from time to time such amounts as necessary to make timely payment of administrative expenses upon the written direction of the CFD.

The **Interest Account and Principal Account** are held by the Trustee and are subaccounts of the Special Tax Fund. Moneys in these accounts are used to pay the interest and principal, respectively, due on the bonds until maturity. On each interest payment date, money is transferred from the Special Tax Fund first to the Interest Account and then to the Principal Account to assure the payment of interest and principal on the bonds will be made when due.

The **Capitalized Interest Subaccounts** for the Series 2005 Bonds and the Series 2006 Bonds are held by the Trustee and are subaccounts of the Interest Account. Monies in the Capitalized Interest Subaccounts will be used to pay debt service on the Series 2005 Bonds through September 1, 2007, and on the Series 2006 Bonds through September 1, 2008. The Capitalized Interest Subaccounts have been closed.

The **Redemption Account** is held by the Trustee and is a subaccount of the Special Tax Fund. Funds, if available, are transferred into the Redemption Account to call bonds for optional redemption. The Trustee shall also transfer from the Acquisition and Construction Fund and deposit in the Redemption Account moneys in the amounts and at times provided in the Indenture.

The **Prepayment Account** is held by the Trustee and is a subaccount of the Special Tax Fund. The portion of any prepayment made that will be used to call bonds is held in the Prepayment Account for the sole purpose of redeeming bonds, provided, however, that the CFD may use moneys deposited in the Prepayment Account to purchase outstanding bonds at public or private sale.



The **Reserve Account** is held by the Trustee and is a subaccount of the Special Tax Fund. Moneys in the Reserve Account shall be used solely for the purpose of (i) paying the principal of, including sinking fund payments, and interest on any bonds when due in the event that the moneys in the Interest Account and the Principal Account are insufficient therefore, (ii) making any required transfer to the Rebate Fund, and (iii) making any required transfer to the Prepayment Account. Whenever moneys are withdrawn from the Reserve Account, the Trustee will deposit funds, if available, into the Reserve Account in the amount needed to restore the amount of such Reserve Account to the Reserve Requirement. The total Reserve Requirement for the Bonds is \$10,662,750, as of June 30, 2021.

The **Rebate Fund** is held by the Trustee and shall contain the Rebate Account and the Alternative Penalty Account therein. All money at any time deposited in the Rebate Account or the Alternative Penalty Account of the Rebate Fund shall be used for payment to the United States Treasury. All amounts on deposit in the Rebate Fund with respect to the Bonds shall be governed by the Indenture and the Tax Certificate for such issue. A Rebate Account and an Alternative Penalty Account has been established in the Rebate Fund for both the Series 2005 Bonds and the Series 2006 Bonds.

The **Acquisition and Construction Fund** shall hold funds exclusively to pay the project costs and costs of issuance. Moneys are deposited into the Acquisition and Construction Fund from the proceeds of bond sales and from the Special Tax Fund as prescribed in the Indenture and pursuant to the Acquisition and Disclosure Agreement. The Acquisition and Construction Fund includes separate Cost of Issuance Accounts, Acquisition Accounts, and a Construction Accounts for both the Series 2005 Bonds and the Series 2006 Bonds.

The **Surplus Fund** is held by the Trustee for the purpose of depositing excess moneys from the Special Tax Fund, after all transfers required by the Indenture have been made, thereto. At the direction of the CFD, moneys deposited in the Surplus Fund shall be transferred by the Trustee, (i) to the Interest Account or the Principal Account, (ii) to the Reserve Account to replenish the Reserve Account to the Reserve Requirement, (iii) to the Administrative Expense Account to the extent that the amounts on deposit in the Administrative Expense Account are insufficient to pay administrative expenses. If, after the foregoing transfers are made, unexpended amounts remain on deposit in the Surplus Fund, the CFD shall apply these amounts to, in its sole discretion, either (i) pay project costs, (ii) to reduce the next fiscal year's special tax levy, or (iii) for any other lawful purpose of the CFD.

Money held in any of the aforementioned funds and accounts will be invested by the Trustee at the direction of the CFD and in conformance with limitations set forth in the Indenture. Investment interest earnings, if any, will generally be applied to the fund for which the investment is made.

## Fund Balances

As of June 30, 2021, the various funds had the following balances:

### CFD No. 1 Account Balances as of June 30, 2021

<b>Special Tax Fund</b>	<b>\$1,354,682</b>
<b>Series 2005 Bonds Interest Account</b>	<b>\$0</b>
<b>Series 2006 Bonds Interest Account</b>	<b>\$0</b>
<b>Series 2014 Bonds Interest Account</b>	<b>\$0</b>
<b>Series 2005 Bonds Principal Account</b>	<b>\$0</b>
<b>Series 2006 Bonds Principal Account</b>	<b>\$0</b>
<b>Series 2014 Bonds Principal Account</b>	<b>\$0</b>
<b>Series 2005 Bonds Reserve Account</b>	<b>\$13,050</b>
<b>Series 2006 Bonds Reserve Account</b>	<b>\$658,833</b>
<b>Series 2014 Refunding Bonds Reserve Account</b>	<b>\$38,038</b>
<b>Administrative Expense Account</b>	<b>\$5,060</b>
<b>Series 2005 Bonds Construction Account</b>	<b>\$1,039,724</b>
<b>Series 2006 Bonds Construction Account</b>	<b>\$300,035</b>
<b>Series 2005 Bonds Acquisition Account</b>	<b>\$0</b>
<b>Series 2006 Bonds Acquisition Account</b>	<b>\$11,526</b>

## ***VIII. PREPAYMENTS***

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As of June 30, 2021, 21 property owners in CFD No. 1 have prepaid their special tax obligation. The Assessor's Parcel Numbers of the prepaid parcels are listed below. These parcels are exempt from the levy of the special tax; all other parcels of taxable property remain subject to the annual special tax levy for fiscal year 2021-22 pursuant to the Amended and Restated RMA.

110-660-001-000  
110-660-002-000  
110-660-003-000  
110-660-004-000  
110-660-006-000  
110-660-007-000  
110-660-008-000  
110-660-009-000  
110-660-010-000  
110-660-017-000  
110-660-018-000  
110-660-020-000  
110-660-021-000  
110-660-022-000  
110-660-023-000  
110-660-024-000  
110-660-025-000  
114-090-008-000  
114-130-003-000  
114-130-005-000  
114-130-011-000

## ***IX. DELINQUENCIES***

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As of June 23, 2021, the Placer County Auditor's Office reports the following delinquency amounts for CFD No. 1:

### **CFD No. 1 Delinquencies as of June 23, 2021**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2012-13	1	\$148	\$7,146,411	0.00%
2013-14	2	\$605	\$7,040,948	0.01%
2014-15	2	\$617	\$6,175,048	0.01%
2015-16	2	\$643	\$7,282,738	0.01%
2016-17	3	\$977	\$7,038,419	0.01%
2017-18	5	\$249,375	\$7,507,209	3.32%
2018-19	16	\$4,714,915	\$7,659,091	61.56%
2019-20	20	\$5,824,453	\$8,831,229	65.95%
2020-21	79	\$9,490,477	\$12,513,778	75.84%

## ***X. FORECLOSURE COVENANTS***

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### **Covenants of the CSD**

Pursuant to Section 53356.1 of the Act, if any delinquency occurs in the payment of the special tax, the CSD may order the institution of a Superior Court action to foreclose the lien therefore within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at judicial foreclosure sale. The CSD on behalf of the CFD has agreed for the benefit of the owners of the Bonds that:

- (i) It will commence judicial foreclosure proceedings against all parcels owned by a property owner where the aggregate delinquent special taxes on such parcels is greater than \$7,500 by the October 1 following the close of each fiscal year in which such special taxes were due, and
- (ii) It will commence judicial foreclosure proceedings against all parcels with delinquent special taxes by the October 1 following the close of each fiscal year in which it received special taxes in an amount which is less than 95% of the total special tax levied for such fiscal year, and
- (iii) It will diligently pursue such foreclosure proceedings until the delinquent special taxes are paid; provided that, notwithstanding the foregoing, the CFD may elect to defer foreclosure proceedings on any parcel which is owned by a delinquent property owner whose property is not, in the aggregate, delinquent in the payment of special taxes for a period of three years or more or in an amount in excess of \$12,000 so long as (1) the amount in the Reserve Account of the Special Tax Fund is at least equal to the Reserve Requirement, and (2) the CFD is not in default in the payment of the principal of or interest on the Bonds. The CFD may, but shall not be obligated to, advance funds from any source of legally available funds in order to maintain the Reserve Account of the Special Tax Fund at the Reserve Requirement or to avoid a default in payment of the Bonds.

## ***XI. SENATE BILL 165 REPORTING REQUIREMENTS***

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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 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 governing board setting forth the following information.

### **Section 50075.3**

*Item (a): Identify the amount of special taxes that have been collected and expended.*

The fiscal year 2020-21 special tax levy was \$12,513,778, and \$3,023,301 was collected from property within CFD No. 1. The \$3,023,301 figure is net of 79 parcels that are delinquent a total of \$9,490,477 in payment of the special tax as of June 23, 2021. The amount collected was used to pay debt service in March and September 2021 on the Bonds, County fees for placing a portion of the levy on the tax roll, and administrative costs associated with the CFD.

*Item (b): Identify the status of any project required or authorized to be funded by the special taxes.*

The construction and acquisition of CFD No. 1 facilities and improvements are ongoing.

### **Section 53411**

*Item (a): Identify the amount of bonds that have been collected and expended.*

A total of \$56,125,000 in Series 2005 Bonds was issued by the CSD on December 8, 2005. Upon issuance of the bonds, \$5,178,589 from bond proceeds was deposited into the Capitalized Interest Account, all of which has been expended on debt service payment for the bonds. Additionally, \$22,654,000 from bond proceeds was deposited into the Acquisition Account to acquire CFD No. 1 improvements from the developer and \$21,233,000 from bond proceeds was deposited into the Construction Account to fund public improvements. An additional \$1,252,858 was used to pay the costs of issuing the bonds. Approximately \$5,171,211 was deposited in the Reserve Account, and \$25,500 was deposited in the Administrative Expense Account to be used for administrative expenses. The remaining \$547,219 was for the Underwriter's Discount.

A total of \$58,590,000 in Series 2006 Bonds was issued by the CSD on December 7, 2006. Upon issuance of the bonds, \$5,801,953 from bond proceeds was deposited into the Capitalized Interest Account, all of which has been expended on debt service payment for

the bonds. Another \$39,716,000 from bond proceeds was deposited into the Acquisition Account to acquire CFD No.1 improvements from the developer and \$7,284,000 from bond proceeds was deposited into the Construction Account to fund public improvements. An additional \$361,250 was used to pay the costs of issuing the bonds, and the remaining \$5,098,458 was deposited in the Reserve Account.

Portions of the Series 2005 Bonds and Series 2006 Bonds were refunded and defeased on July 30, 2014 by the issuance of \$19,320,000 in Series 2014 Refunding Bonds. An additional \$1,042,944 in original issue premium and \$1,727,714 in available moneys from the refunded bonds left a total of \$22,090,658 in bond proceeds to be expended. Upon issuance of the bonds, \$21,661,303 from bond proceeds was deposited into the refunding escrow to be used to redeem portions of the outstanding Series 2005 Bonds and Series 2006 Bonds. An additional \$60,300 was deposited into the Reserve Fund. Approximately \$165,099 was used to pay the costs of issuing the bonds, and the remaining \$203,956 was used for the Underwriter's Discount.

*Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.*

The construction and acquisition of CFD No. 1 facilities and improvements are ongoing.

## ***XII. STATE REPORTING REQUIREMENTS***

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### **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.



## **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.

### ***XIII. ARBITRAGE REBATE CALCULATIONS***

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The CSD has covenanted in the Indenture to comply with requirements for rebate of excess investment earnings from Bonds proceeds to the federal government to the extent applicable and acknowledges that the first payment of excess investment earnings, if any, is required to be rebated to the federal government no later than sixty (60) days after the end of the fifth (5<sup>th</sup>) bond year for the Bonds.

The five-year arbitrage and yield restriction analysis for the Series 2005 Bonds has been prepared by Goodwin Consulting Group, Inc. As a result of the analysis, the CSD has no rebatable arbitrage or yield reduction payments to make to the Internal Revenue Service with respect to these bonds as of the five-year computation period ending September 1, 2015.

The five-year arbitrage rebate calculation for the Series 2006 Bonds was also prepared by Goodwin Consulting Group, Inc. The analysis showed that the CSD has no rebatable arbitrage or yield reduction payments to make to the Internal Revenue Service with respect to the Series 2006 Bonds as of the five-year computation period ending September 1, 2016.

The five-year arbitrage rebate calculation for the Series 2014 Bonds was also prepared by Goodwin Consulting Group, Inc. The analysis showed that the CSD has no rebatable arbitrage or yield reduction payments to make to the Internal Revenue Service with respect to the Series 2014 Bonds as of the five-year computation period ending September 1, 2018.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2021-22 Special Tax Levy***

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**Northstar CSD  
Community Facilities District No. 1  
Fiscal Year 2021-22 Special Tax Levy Summary**

Land Use Category	Taxable Units/ SF/Acres	FY 2021-22 Special Tax
<b>Developed Property</b>		
Single Family Unit	16 units	\$143,871.10
Townhome Unit	82 units	\$920,551.92
Condominium Unit /1	367 units	\$1,765,882.58
Non-Residential	301,843 sf	\$60,554.56
<b>Undeveloped Property</b>	220.53 acres	\$9,694,413.38
<b>Total Special Tax Levy</b>		<b>\$12,585,273.54 /2</b>

/1 Includes 12 Fractional Units.

/2 Of the total special tax levy for fiscal year 2021-22, \$3,677,792.66 will be placed on property tax bills and \$8,907,480.88 will be billed directly to the property owners.

*Goodwin Consulting Group, Inc.*

## **APPENDIX B**

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*Fiscal Year 2021-22 Special Tax Levy  
for Individual Assessor's Parcels*

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**Northstar CSD**  
**Community Facilities District No. 1**  
**Fiscal Year 2021-22 Special Tax Levy**

Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
103 - 020 - 001 - 000	Designated Developed Parcel	Developed	Non-Residential	691	\$296.06
103 - 020 - 002 - 000	Designated Developed Parcel	Developed	Non-Residential	4,046	\$1,733.54
103 - 020 - 003 - 000	Designated Developed Parcel	Developed	Non-Residential	441	\$188.96
103 - 020 - 004 - 000	Designated Developed Parcel	Developed	Non-Residential	808	\$346.20
103 - 020 - 005 - 000	Designated Developed Parcel	Developed	Non-Residential	1,671	\$715.96
103 - 020 - 006 - 000	Designated Developed Parcel	Developed	Non-Residential	814	\$348.76
103 - 020 - 007 - 000	Designated Developed Parcel	Developed	Non-Residential	1,400	\$599.84
103 - 020 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	1,060	\$454.16
103 - 020 - 009 - 000	Designated Developed Parcel	Developed	Non-Residential	1,326	\$568.14
103 - 020 - 010 - 000	Designated Developed Parcel	Developed	Non-Residential	1,243	\$532.58
103 - 020 - 011 - 000	Designated Developed Parcel	Developed	Non-Residential	982	\$420.74
103 - 020 - 012 - 000	Designated Developed Parcel	Developed	Non-Residential	700	\$299.92
103 - 020 - 013 - 000	Designated Developed Parcel	Developed	Non-Residential	768	\$329.06
103 - 020 - 014 - 000	Designated Developed Parcel	Developed	Non-Residential	1,365	\$584.84
103 - 020 - 024 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 020 - 025 - 000	Designated Developed Parcel	Developed	Condominium Unit	3,274	\$4,942.02
103 - 020 - 026 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,317	\$4,598.82
103 - 020 - 027 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,347	\$4,598.82
103 - 020 - 028 - 510	Designated Developed Parcel	Developed	Fractional Unit	3,292	\$617.76
103 - 020 - 028 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 028 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$617.76
103 - 020 - 029 - 510	Designated Developed Parcel	Developed	Fractional Unit	2,780	\$596.30
103 - 020 - 029 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 020 - 029 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$596.30
103 - 030 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 030 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,534	\$4,598.82
103 - 030 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,181	\$4,427.24
103 - 030 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,213	\$4,598.82
103 - 030 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,175	\$4,427.24
103 - 030 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,594	\$4,598.82
103 - 030 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 030 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 030 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,534	\$4,598.82
103 - 030 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,181	\$4,427.24
103 - 030 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,213	\$4,598.82
103 - 030 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,175	\$4,427.24
103 - 030 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,594	\$4,598.82
103 - 030 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 040 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 040 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,534	\$4,598.82
103 - 040 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,181	\$4,427.24
103 - 040 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,213	\$4,598.82
103 - 040 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,175	\$4,427.24
103 - 040 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,594	\$4,598.82
103 - 040 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,780	\$4,770.44
103 - 040 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	5,352	\$4,942.02
103 - 050 - 001 - 000	Designated Developed Parcel	Developed	Non-Residential	1,050	\$449.88
103 - 050 - 003 - 000	Designated Developed Parcel	Developed	Non-Residential	3,356	\$1,437.92
103 - 050 - 004 - 000	Designated Developed Parcel	Developed	Non-Residential	1,072	\$459.30
103 - 050 - 006 - 000	Designated Developed Parcel	Developed	Non-Residential	1,496	\$640.98
103 - 050 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	3,155	\$1,351.80
103 - 050 - 010 - 000	Designated Developed Parcel	Developed	Non-Residential	1,453	\$622.56
103 - 050 - 012 - 000	Designated Developed Parcel	Developed	Non-Residential	1,309	\$560.86
103 - 050 - 014 - 000	Designated Developed Parcel	Developed	Non-Residential	1,605	\$687.68
103 - 050 - 016 - 000	Designated Developed Parcel	Developed	Non-Residential	1,654	\$708.68
103 - 050 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,635	\$4,255.64
103 - 050 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,455	\$4,255.64
103 - 050 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 050 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 050 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	830	\$3,912.44
103 - 050 - 024 - 000	Designated Developed Parcel	Developed	Non-Residential	2,588	\$1,108.86

**Northstar CSD  
Community Facilities District No. 1  
Fiscal Year 2021-22 Special Tax Levy**

Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
103 - 050 - 025 - 000	Designated Developed Parcel	Developed	Non-Residential	1,051	\$450.32
103 - 050 - 026 - 000	Designated Developed Parcel	Developed	Non-Residential	1,293	\$554.00
103 - 050 - 027 - 000	Designated Developed Parcel	Developed	Non-Residential	840	\$359.90
103 - 050 - 028 - 000	Designated Developed Parcel	Developed	Non-Residential	760	\$325.62
103 - 050 - 029 - 000	Designated Developed Parcel	Developed	Non-Residential	1,689	\$723.66
103 - 050 - 030 - 000	Designated Developed Parcel	Developed	Non-Residential	1,605	\$687.68
103 - 060 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,645	\$4,255.64
103 - 060 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,625	\$4,255.64
103 - 060 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,455	\$4,255.64
103 - 060 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,675	\$4,255.64
103 - 060 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 060 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	830	\$3,912.44
103 - 060 - 010 - 000	Designated Developed Parcel	Developed	Condominium Unit	810	\$3,912.44
103 - 060 - 011 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,800	\$4,255.64
103 - 060 - 012 - 000	Designated Developed Parcel	Developed	Non-Residential	2,401	\$1,028.74
103 - 060 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,645	\$4,255.64
103 - 060 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,625	\$4,255.64
103 - 060 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,455	\$4,255.64
103 - 060 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,675	\$4,255.64
103 - 060 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 060 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 060 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	830	\$3,912.44
103 - 060 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	830	\$3,912.44
103 - 070 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,380	\$4,084.04
103 - 070 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,235	\$4,084.04
103 - 070 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 070 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,630	\$4,255.64
103 - 070 - 006 - 000	Designated Developed Parcel	Developed	Non-Residential	1,713	\$733.96
103 - 070 - 007 - 000	Designated Developed Parcel	Developed	Non-Residential	668	\$286.22
103 - 070 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	350	\$149.96
103 - 070 - 009 - 000	Designated Developed Parcel	Developed	Non-Residential	3,321	\$1,422.92
103 - 070 - 010 - 000	Designated Developed Parcel	Developed	Non-Residential	2,761	\$1,182.98
103 - 080 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,550	\$4,255.64
103 - 080 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,365	\$4,084.04
103 - 080 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 080 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,235	\$4,084.04
103 - 080 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 080 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 080 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,590	\$4,255.64
103 - 080 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
103 - 080 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 080 - 010 - 000	Designated Developed Parcel	Developed	Non-Residential	3,739	\$1,602.02
103 - 080 - 012 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,550	\$4,255.64
103 - 080 - 013 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,365	\$4,084.04
103 - 080 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 080 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,235	\$4,084.04
103 - 080 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 080 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 080 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,590	\$4,255.64
103 - 080 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
103 - 080 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 080 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,955	\$4,427.24
103 - 080 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,120	\$4,427.24
103 - 090 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,550	\$4,255.64
103 - 090 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,365	\$4,084.04
103 - 090 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 090 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,235	\$4,084.04
103 - 090 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 090 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 090 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,590	\$4,255.64
103 - 090 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
103 - 090 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 090 - 010 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,955	\$4,427.24
103 - 090 - 011 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,120	\$4,427.24
103 - 090 - 013 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,550	\$4,255.64
103 - 090 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,365	\$4,084.04

**Northstar CSD  
Community Facilities District No. 1  
Fiscal Year 2021-22 Special Tax Levy**

Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
103 - 090 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 090 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,235	\$4,084.04
103 - 090 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	805	\$3,912.44
103 - 090 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,205	\$4,084.04
103 - 090 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,590	\$4,255.64
103 - 090 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
103 - 090 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,215	\$4,084.04
103 - 090 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,955	\$4,427.24
103 - 090 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,120	\$4,427.24
103 - 110 - 001 - 000	Designated Developed Parcel	Developed	Non-Residential	1,126	\$482.44
103 - 110 - 002 - 000	Designated Developed Parcel	Developed	Non-Residential	1,440	\$616.98
103 - 110 - 003 - 000	Designated Developed Parcel	Developed	Non-Residential	1,710	\$732.66
103 - 110 - 004 - 000	Designated Developed Parcel	Developed	Non-Residential	1,299	\$556.56
103 - 110 - 005 - 000	Designated Developed Parcel	Developed	Non-Residential	2,340	\$1,002.60
103 - 110 - 006 - 000	Designated Developed Parcel	Developed	Non-Residential	2,769	\$1,186.40
103 - 110 - 007 - 000	Designated Developed Parcel	Developed	Non-Residential	2,022	\$866.34
103 - 110 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	850	\$364.20
103 - 110 - 009 - 000	Designated Developed Parcel	Developed	Non-Residential	1,802	\$772.08
103 - 110 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,170	\$4,084.04
103 - 110 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,409	\$4,255.64
103 - 110 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
103 - 110 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,505	\$4,255.64
103 - 110 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	875	\$3,912.44
103 - 110 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,717	\$4,255.64
103 - 110 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	929	\$3,912.44
103 - 110 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,144	\$4,084.04
103 - 110 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	783	\$3,912.44
103 - 110 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 110 - 024 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 110 - 025 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 110 - 026 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 120 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,170	\$4,084.04
103 - 120 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,499	\$4,255.64
103 - 120 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
103 - 120 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,505	\$4,255.64
103 - 120 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	438	\$3,912.44
103 - 120 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,717	\$4,255.64
103 - 120 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,288	\$4,084.04
103 - 120 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,144	\$4,084.04
103 - 120 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	783	\$3,912.44
103 - 120 - 010 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 120 - 011 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 120 - 012 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 120 - 013 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 120 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,170	\$4,084.04
103 - 120 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,499	\$4,255.64
103 - 120 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
103 - 120 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,505	\$4,255.64
103 - 120 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	438	\$3,912.44
103 - 120 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,717	\$4,255.64
103 - 120 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,288	\$4,084.04
103 - 120 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,144	\$4,084.04
103 - 120 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	783	\$3,912.44
103 - 120 - 024 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 120 - 025 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 120 - 026 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 120 - 027 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 130 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,230	\$4,084.04
103 - 130 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,227	\$4,084.04
103 - 130 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
103 - 130 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,505	\$4,255.64
103 - 130 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	438	\$3,912.44
103 - 130 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,717	\$4,255.64
103 - 130 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,288	\$4,084.04
103 - 130 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,144	\$4,084.04
103 - 130 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	783	\$3,912.44
103 - 130 - 010 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 130 - 011 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,166	\$4,084.04
103 - 130 - 012 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 130 - 013 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,554	\$4,255.64
103 - 140 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	1,384	\$592.98



**Northstar CSD**  
**Community Facilities District No. 1**  
**Fiscal Year 2021-22 Special Tax Levy**

Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
103 - 150 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 150 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 150 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	438	\$3,912.44
103 - 150 - 004 - 000	Designated Developed Parcel	Developed	Non-Residential	1,468	\$628.98
103 - 150 - 005 - 000	Designated Developed Parcel	Developed	Non-Residential	933	\$399.76
103 - 150 - 006 - 000	Designated Developed Parcel	Developed	Non-Residential	1,059	\$453.74
103 - 150 - 007 - 000	Designated Developed Parcel	Developed	Non-Residential	900	\$385.62
103 - 150 - 008 - 000	Designated Developed Parcel	Developed	Non-Residential	3,189	\$1,366.36
103 - 150 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 150 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,018	\$4,427.24
103 - 150 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 150 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 150 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 150 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,312	\$4,084.04
103 - 150 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	742	\$3,912.44
103 - 150 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,364	\$4,084.04
103 - 150 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	763	\$3,912.44
103 - 150 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	492	\$3,912.44
103 - 150 - 024 - 000	Designated Developed Parcel	Developed	Condominium Unit	815	\$3,912.44
103 - 150 - 025 - 000	Designated Developed Parcel	Developed	Condominium Unit	758	\$3,912.44
103 - 150 - 026 - 510	Designated Developed Parcel	Developed	Fractional Unit	1,769	\$531.94
103 - 150 - 026 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 150 - 026 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 001 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 160 - 002 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 160 - 003 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 160 - 004 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 160 - 005 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,312	\$4,084.04
103 - 160 - 006 - 000	Designated Developed Parcel	Developed	Condominium Unit	742	\$3,912.44
103 - 160 - 007 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,364	\$4,084.04
103 - 160 - 008 - 000	Designated Developed Parcel	Developed	Condominium Unit	763	\$3,912.44
103 - 160 - 009 - 000	Designated Developed Parcel	Developed	Condominium Unit	492	\$3,912.44
103 - 160 - 010 - 000	Designated Developed Parcel	Developed	Condominium Unit	815	\$3,912.44
103 - 160 - 011 - 000	Designated Developed Parcel	Developed	Condominium Unit	758	\$3,912.44
103 - 160 - 012 - 510	Designated Developed Parcel	Developed	Fractional Unit	1,769	\$531.94
103 - 160 - 012 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 012 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$531.94
103 - 160 - 014 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 160 - 015 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 160 - 016 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,208	\$4,084.04
103 - 160 - 017 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,224	\$4,084.04
103 - 160 - 018 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,312	\$4,084.04
103 - 160 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	742	\$3,912.44
103 - 160 - 020 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,364	\$4,084.04
103 - 160 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	763	\$3,912.44
103 - 160 - 022 - 000	Designated Developed Parcel	Developed	Condominium Unit	492	\$3,912.44
103 - 160 - 023 - 000	Designated Developed Parcel	Developed	Condominium Unit	815	\$3,912.44
103 - 160 - 024 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,367	\$4,084.04
103 - 160 - 025 - 510	Designated Developed Parcel	Developed	Fractional Unit	2,137	\$553.40
103 - 160 - 025 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 160 - 025 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$553.40
103 - 190 - 001 - 510	Designated Developed Parcel	Developed	Fractional Unit	1,820	\$368.94
103 - 190 - 001 - 520	Designated Developed Parcel	Developed	Fractional Unit		\$368.94
103 - 190 - 001 - 530	Designated Developed Parcel	Developed	Fractional Unit		\$368.94
103 - 190 - 001 - 540	Designated Developed Parcel	Developed	Fractional Unit		\$368.94
103 - 190 - 001 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$368.94



**Northstar CSD**  
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Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
103 - 190 - 007 - 550	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 560	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 570	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 580	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 590	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 600	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 610	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 007 - 620	Designated Developed Parcel	Developed	Fractional Unit		\$354.62
103 - 190 - 019 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,450	\$4,255.64
103 - 190 - 021 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,755	\$4,255.64
103 - 190 - 025 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,785	\$4,255.56
103 - 190 - 026 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,815	\$4,427.30
103 - 190 - 027 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,450	\$4,255.56
103 - 190 - 028 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,110	\$4,083.82
103 - 190 - 029 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,755	\$4,255.56
103 - 190 - 030 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,420	\$4,255.56
103 - 190 - 031 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,820	\$4,427.30
103 - 190 - 032 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,815	\$4,427.30
103 - 190 - 033 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,110	\$4,083.82
103 - 190 - 034 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,420	\$4,255.56
103 - 190 - 035 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,785	\$4,255.56
103 - 190 - 036 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,820	\$4,427.30
110 - 030 - 078 - 000	Future Development Parcel	Ski Property	Ski Property		\$0.00
110 - 030 - 091 - 000	Future Development Parcel	Ski Property	Ski Property		\$0.00
110 - 030 - 093 - 000	Future Development Parcel	Ski Property	Ski Property		\$0.00
110 - 051 - 004 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$27,267.60 /2
110 - 051 - 005 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$254,389.66 /2
110 - 051 - 006 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$231,615.54 /2
110 - 051 - 007 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$254,389.66 /2
110 - 051 - 008 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$184,363.06 /2
110 - 051 - 009 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$88,107.58 /2
110 - 051 - 010 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$257,798.10 /2
110 - 051 - 012 - 000	Future Development Parcel	Developed	Townhome Unit		\$371,793.30
110 - 051 - 013 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$246,953.56 /2
110 - 051 - 018 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$1,201,765.44 /2
110 - 051 - 019 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$437,982.90 /2
110 - 051 - 047 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$1,522,946.24 /2
110 - 051 - 049 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$2,926,591.04 /2
110 - 081 - 017 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$49,197.66 /2
110 - 400 - 005 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$1,224,112.84 /2
110 - 660 - 001 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 002 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 003 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 004 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 005 - 000	Future Development Parcel	Developed	Single Family Unit	7,910	\$11,580.46
110 - 660 - 006 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 007 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 008 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 009 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 010 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 011 - 000	Future Development Parcel	Developed	Single Family Unit	5,261	\$10,361.46
110 - 660 - 012 - 000	Future Development Parcel	Developed	Single Family Unit	7,646	\$11,580.46
110 - 660 - 016 - 000	Future Development Parcel	Developed	Single Family Unit	2,275	\$7,313.98
110 - 660 - 017 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 018 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 019 - 000	Future Development Parcel	Developed	Single Family Unit	5,616	\$10,361.46
110 - 660 - 020 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 021 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 022 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 023 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 024 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 025 - 000	Future Development Parcel	Prepaid	Single Family Unit		\$0.00
110 - 660 - 030 - 000	Future Development Parcel	Developed	Single Family Unit	3,804	\$8,532.98
110 - 660 - 031 - 000	Future Development Parcel	Developed	Single Family Unit	3,804	\$8,532.98
110 - 660 - 032 - 000	Future Development Parcel	Developed	Single Family Unit	6,730	\$10,970.96
113 - 010 - 001 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44
113 - 010 - 002 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44
113 - 010 - 003 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44
113 - 010 - 004 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44
113 - 010 - 005 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44
113 - 010 - 006 - 000	Designated Developed Parcel	Developed	Townhome Unit	2,640	\$4,770.44





**Northstar CSD**  
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Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
114 - 090 - 005 - 000	Future Development Parcel	Developed	Townhome Unit	3,871	\$8,532.98
114 - 090 - 006 - 000	Future Development Parcel	Developed	Townhome Unit	3,843	\$8,532.98
114 - 090 - 007 - 000	Future Development Parcel	Developed	Townhome Unit	1,930	\$6,704.48
114 - 090 - 008 - 000	Future Development Parcel	Prepaid	Townhome Unit	1,908	\$0.00
114 - 090 - 009 - 000	Future Development Parcel	Developed	Townhome Unit	1,941	\$6,704.48
114 - 090 - 010 - 000	Future Development Parcel	Developed	Townhome Unit	1,956	\$6,704.48
114 - 090 - 011 - 000	Future Development Parcel	Developed	Townhome Unit	2,035	\$6,704.48
114 - 090 - 012 - 000	Future Development Parcel	Developed	Townhome Unit	2,035	\$6,704.48
114 - 090 - 013 - 000	Future Development Parcel	Developed	Townhome Unit	3,330	\$7,923.48
114 - 090 - 014 - 000	Future Development Parcel	Developed	Townhome Unit	3,312	\$7,923.48
114 - 090 - 015 - 000	Future Development Parcel	Developed	Townhome Unit	3,310	\$7,923.48
114 - 090 - 016 - 000	Future Development Parcel	Developed	Townhome Unit	3,312	\$7,923.48
114 - 100 - 001 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 002 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 003 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 004 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 005 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 006 - 000	Future Development Parcel	Developed	Single Family Unit	3,381	\$7,923.48
114 - 100 - 011 - 000	Future Development Parcel	Undeveloped	Undeveloped		\$376,367.88
114 - 110 - 001 - 000	Future Development Parcel	Developed	Single Family Unit	2,222	\$7,343.52
114 - 110 - 002 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 003 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 004 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 005 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 006 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 007 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 008 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 009 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 010 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 011 - 000	Future Development Parcel	Developed	Townhome Unit	2,162	\$6,731.56
114 - 110 - 014 - 000	Future Development Parcel	Ski Property	Ski Property		\$0.00
114 - 120 - 001 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 002 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 003 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 004 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 005 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 006 - 000	Future Development Parcel	Developed	Townhome Unit	2,871	\$7,313.98
114 - 120 - 007 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 120 - 008 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 120 - 009 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 120 - 010 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 120 - 011 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 120 - 012 - 000	Future Development Parcel	Developed	Unknown		\$0.00
114 - 120 - 013 - 000	Future Development Parcel	Developed	Road		\$0.00
114 - 130 - 001 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 130 - 002 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 130 - 003 - 000	Future Development Parcel	Prepaid	Townhome Unit	3,728	\$0.00
114 - 130 - 004 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 130 - 005 - 000	Future Development Parcel	Prepaid	Townhome Unit	3,728	\$0.00
114 - 130 - 006 - 000	Future Development Parcel	Developed	Townhome Unit	3,728	\$8,532.98
114 - 130 - 007 - 000	Future Development Parcel	Developed	Single Family Unit	4,902	\$9,751.96
114 - 130 - 008 - 000	Future Development Parcel	Developed	Townhome Unit	3,204	\$7,923.48
114 - 130 - 009 - 000	Future Development Parcel	Developed	Townhome Unit	3,204	\$7,923.48
114 - 130 - 010 - 000	Future Development Parcel	Developed	Townhome Unit	3,204	\$7,923.48
114 - 130 - 011 - 000	Future Development Parcel	Prepaid	Townhome Unit	3,204	\$0.00
114 - 130 - 012 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 130 - 013 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 130 - 014 - 000	Future Development Parcel	Developed	Common Area		\$0.00
114 - 130 - 015 - 000	Future Development Parcel	Developed	Road		\$0.00
705 - 103 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
705 - 104 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 105 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,188	\$4,084.04
705 - 106 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 107 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 108 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 110 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 201 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,786	\$4,255.64
705 - 202 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 203 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
705 - 204 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 205 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,188	\$4,084.04

**Northstar CSD  
Community Facilities District No. 1  
Fiscal Year 2021-22 Special Tax Levy**

Assessor's Parcel Number	Type of Parcel	Development Status	Land Use Category	Building Square Footage /1	FY 2021-22 Special Tax
705 - 206 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 207 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 208 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 209 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,229	\$4,084.04
705 - 210 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 301 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,786	\$4,255.64
705 - 302 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 303 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,750	\$4,255.64
705 - 304 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 305 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,188	\$4,084.04
705 - 306 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 307 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 308 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 309 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,229	\$4,084.04
705 - 310 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 402 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,780	\$4,255.64
705 - 404 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,784	\$4,255.64
705 - 406 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,348	\$4,084.04
705 - 407 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
705 - 408 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,238	\$4,084.04
705 - 409 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,229	\$4,084.04
705 - 410 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,647	\$4,255.64
706 - 102 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,395	\$6,246.18
706 - 103 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,454	\$5,902.98
706 - 104 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,436	\$5,902.98
706 - 106 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,885	\$6,074.56
706 - 108 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,886	\$6,074.56
706 - 202 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,395	\$6,246.18
706 - 203 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,454	\$5,902.98
706 - 204 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,878	\$6,074.56
706 - 205 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,877	\$6,074.56
706 - 206 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,885	\$6,074.56
706 - 207 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,868	\$6,074.56
706 - 208 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,860	\$6,074.56
706 - 303 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,454	\$5,902.98
706 - 304 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,877	\$6,074.56
706 - 305 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,877	\$6,074.56
706 - 306 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,885	\$6,074.56
706 - 307 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,868	\$6,074.56
706 - 308 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,860	\$6,074.56
706 - 403 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,454	\$5,902.98
706 - 404 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,878	\$6,074.56
706 - 405 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,877	\$6,074.56
706 - 406 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,885	\$6,074.56
706 - 407 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,868	\$6,074.56
706 - 408 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,860	\$6,074.56
706 - 503 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,395	\$6,246.18
706 - 504 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	2,416	\$6,246.18
706 - 507 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,868	\$6,074.56
706 - 508 - 000 - 000	Designated Developed Parcel	Developed	Condominium Unit	1,860	\$6,074.56

<b>Total FY 2021-22 Special Tax Levy /3</b>	<b>\$12,585,273.54</b>
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- /1 Building square footage for fractional residential properties is listed for the first parcel number of the fractional unit.
- /2 These parcels will be directly billed to the property owner for fiscal year 2021-22.
- /3 Of the total special tax levy for fiscal year 2021-22, \$3,677,793, will be placed on property tax bills and \$8,907,481 will be billed directly to the property owners.

## **APPENDIX C**

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### ***Amended and Restated Rate and Method of Apportionment of Special Tax***

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**NORTHSTAR COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1**

**AMENDED AND RESTATED  
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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A Special Tax applicable to each Assessor's Parcel in the Northstar Community Services District Community Facilities District No. 1 (herein "CFD No. 1" or "CFD") shall be levied and collected according to the tax liability determined by the Board of Directors or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 1, 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.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"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: 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 NCS D carrying out its duties with respect to CFD No. 1 and the Bonds, including, but not limited to, levying and collecting the Special Tax, the fees and expenses of legal counsel, charges levied by the County Auditor's Office, Tax Collector's Office, and/or Treasurer's Office, costs related to property owner inquiries regarding the Special Tax, amounts needed to calculate and pay rebate to the federal government with respect to the Bonds, costs associated with complying with any continuing disclosure requirements for the Bonds and the Special Tax, and all other costs and expenses of the NCS D in any way related to the establishment or administration of CFD No. 1.

**"Administrator"** means the Person designated by the NCS D to administer the Special Tax according to this RMA.

**"Affiliate"** of another Person means (a) a Person directly or indirectly owning, controlling, or holding with power to vote, 25% or more of the outstanding voting securities of such other Person, (b) any Person 25% or more of whose outstanding voting securities are directly or indirectly owned, controlled, or held with power to vote, by such other Person, and (c) any Person directly or indirectly controlling, controlled by, or under common control with, such other Person; for purposes hereof, control means the power to exercise a controlling influence over the management or policies of a Person, unless such power is solely the result of an official position with such Person.

**“Anticipated Development Plan”** means the most current Final Map, Condominium Plan, conditional use permit, or other such approved or recorded map or plan that identifies the type of structure, Square Footage, and/or the number of Residential Units that are approved to be developed on Parcels of Taxable Property, all as determined by the Administrator.

**“Apartment Building”** means a residential structure with multiple residential dwelling units, all of which are offered for rent and are not available for sale to individual owners.

**“Assessor’s Parcel”** or **“Parcel”** means a lot or parcel, including an airspace parcel, that is or will be 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 those public facilities authorized to be funded by CFD No. 1 as set forth in the formation documents of the CFD.

**“Backup Special Tax”** means the Special Tax set forth in Section C.3 below that may be levied on Undeveloped Property pursuant to Step 4 of Section D of this RMA.

**“Base Special Tax”** means the rates set forth in Section C.2.a below.

**“Base Non-Residential Special Tax”** means the rates set forth in Section C.2.c below.

**“Board of Directors”** or **“Board”** means the Board of Directors of the NCSD.

**“Bonds”** means bonds or other debt (as defined in the Act), whether in one or more series, issued, insured or assumed by CFD No. 1 related to public infrastructure and/or improvements that are authorized to be funded by CFD No. 1.

**“Building Permit”** means a permit that allows for construction of all or a portion of a residential, retail, commercial or hotel structure, including but not limited to the foundation thereof.

**“Condominium Plan”** means a plan as defined in Civil Code Section 1351(e).

**“Condominium Unit”** means (1) a residential condominium as described in Civil Code Section 1351(f) and (2) any residential dwelling that is not a Single Family Detached Unit, a Townhome Unit, or included within an Apartment Building, as determined by the Administrator.

**“County”** means the County of Placer.

**“Designated Developed Parcels”** means the Parcels of Developed Property identified in Attachment 1 of this RMA.

**“Developed Property”** means, in any Fiscal Year, the following:

- for Residential Property, all Parcels for which a Building Permit was issued prior to June 1 of the preceding Fiscal Year but not prior to June 1, 2004
- for Non-Residential Property, all Parcels for which a certificate of occupancy was issued for a non-residential structure prior to June 1 of the preceding Fiscal Year but not prior to June 1, 2004

**“Final Map”** means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots on which Building Permits for new construction are expected to be issued pursuant to the Anticipated Development Plan for such lots.

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

**“Fractional Unit”** means a Residential Unit for which multiple owners may each purchase a fractional share of ownership (also referred to as a timeshare unit by the California Department of Real Estate).

**“Future Development Parcels”** means the Parcels identified in Attachment 2 of this RMA and all future Parcels created from subdivision or reconfiguration of the Parcels in Attachment 2.

**“Maximum Special Tax”** means the greatest amount of Special Tax that can be levied on an Assessor’s Parcel in any Fiscal Year determined in accordance with Sections C.1 and C.2 below, except that, solely in the case of Undeveloped Property under the circumstances described in Section C.3 (that is only for the purposes of Step 4 of Section D), “Maximum Special Tax” shall mean the Backup Special Tax.

**“NCSD”** means the Northstar Community Services District.

**“Non-Residential Property”** means, in any Fiscal Year, all or a portion of any Parcel in CFD No. 1 that is planned for, or has had one or more buildings constructed that are used for or are expected to be used for, a retail, commercial or hotel use. Notwithstanding the foregoing, if a Building Permit is issued for a structure that will include both Residential Units and non-residential Square Footage, the Residential Units within the building will be categorized as Residential Property, and the Special Tax shall be calculated separately for the Residential Units and non-residential Square Footage on the Parcel.

**“Person”** means an individual, a corporation, a partnership, an association, a joint stock company, a trust, a limited liability company, an unincorporated organization or a government or political subdivision thereof.

**“Proportionately”** means for purposes of Section D: for Developed Property, 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. For Undeveloped Property, Proportionately means that the ratio of the actual Special Tax to the

Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property. For Taxable Public Property, Proportionately means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Taxable Public Property. For purposes of Section C, Proportionately means that the ratio the Special Tax will have to be increased to produce the Maximum Special Tax for a Parcel that was subdivided or reconfigured is equal for all of the newly-created Parcels.

**“Public Property”** means any property within the boundaries of CFD No. 1 that is owned by the federal government, the State of California, the County, the NCSD, or other public agency.

**“Purchase Price”** means the amount, if any, that is payable to Northstar Mountain Properties, LLC and its successors and assigns or any Affiliate thereof pursuant to an agreement between Northstar Mountain Properties, LLC and its successors and assigns or any Affiliate thereof and the NCSD for the acquisition of Authorized Facilities.

**“Residential Property”** means, in any Fiscal Year, all or a portion of any Parcel in CFD No. 1 that is planned for, or has had one or more buildings constructed that: (i) include one or more Residential Units, or (ii) are Apartment Buildings. Notwithstanding the foregoing, if a Building Permit is issued for a structure that will include both Residential Units and non-residential Square Footage, the Residential Units within the building will be categorized as Residential Property, and the Special Tax shall be calculated separately for the Residential Units and non-residential Square Footage on the Parcel.

**“Residential Unit”** means a Single Family Detached Unit, Townhome Unit, or Condominium Unit.

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

**“Single Family Detached Unit”** means an individual residential dwelling unit that does not share a common wall with another residential dwelling unit.

**“Ski Property”** means, in any Fiscal Year, all or a portion of any Parcel within the CFD that is used exclusively or planned exclusively for development of part of the Northstar ski operations (including, but not be limited to, ski runs, ski lifts, vehicle storage, maintenance areas and facilities, and open space) and does not have Residential Units or non-residential Square Footage located or entitled for location on the Parcel as determined by the Administrator.

**“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 which is due in the calendar year that begins in such Fiscal Year; (ii) create and/or replenish reserve funds for the Bonds; (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes, are expected to occur in the Fiscal Year in which the tax will be collected; and (iv) pay Administrative Expenses. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by:

(i) 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 debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds received by CFD No. 1 from the collection of penalties associated with delinquent Special Taxes; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

**“Square Foot”** or **“Square Footage”** means the square footage within the living area of a Residential Unit or net leasable square footage of a non-residential structure reflected on a Condominium Plan, Building Permit for new construction, or other such document. If the Square Footage from the Condominium Plan is inconsistent with the Square Footage reflected on the Building Permit issued for construction of a Residential Unit, the Square Footage from the Condominium Plan shall be used to determine the Target Special Tax pursuant to Section C.2 below. Square footage within a Residential Unit that is used as a home office or an at-home business venture shall not be categorized as Non-Residential Property.

**“Subdivision/Reconfiguration Map”** means a parcel map, subdivision map, Condominium Plan, boundary line adjustment, or any other map recorded with the County Recorder’s Office that results in the subdivision or reconfiguration of one or more Parcels in the CFD.

**“Target Special Tax”** means the rates set forth in Section C.2.b below.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 1 which are not exempt from the Special Tax pursuant to law or Section F 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 a Special Tax levy that was not prepaid when the public agency took ownership of the Parcel.

**“Townhome Unit”** means an individual residential dwelling unit that (i) shares one or more common walls with another residential dwelling unit, (ii) is physically attached to the land underneath the unit, and (iii) the fee simple land underneath the unit is or will be conveyed with each such unit.

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property within the CFD that are not Developed Property.

## **B. DATA FOR CFD ADMINISTRATION**

At any time throughout the Fiscal Year, when a Subdivision/Reconfiguration Map is recorded or property is otherwise reconfigured, the Administrator shall apply the applicable subsections in Section C below to determine the Maximum Special Tax for each Parcel created by the subdivision or reconfiguration. On an ongoing basis, the Administrator shall keep an updated record of the current Assessor’s Parcel numbers for all Parcels of Taxable Property in CFD No. 1 and the corresponding Maximum Special Tax for each Parcel.

On or about July 1 of each Fiscal Year, the Administrator shall also determine: (i) whether each Assessor's Parcel of Taxable Property is a Designated Developed Parcel or a Future Development Parcel, (ii) for Future Development Parcels, whether each Parcel is Developed Property or Undeveloped Property, (iii) for Residential Property, the number and Square Footage of Single Family Detached Units, Townhome Units, and Condominium Units developed or anticipated to be developed on each Parcel, (iv) for Non-Residential Property, the Square Footage on each Parcel, and (v) the Special Tax Requirement. In each Fiscal Year, the Administrator shall make the final determination of the land use, Residential Units, and Square Footage on each Parcel.

In any Fiscal Year, if it is determined that (i) a Subdivision/Reconfiguration Map for a portion of property in CFD No. 1 was recorded after the last date upon which the Assessor will incorporate the newly-created Parcels into the then current tax roll, and (ii) because of the date the Subdivision/Reconfiguration Map was recorded, the Assessor does not yet recognize the new Parcels created by the Subdivision/Reconfiguration Map, the Administrator shall calculate the Special Tax for the property affected by recordation of the Subdivision/Reconfiguration Map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the original Parcel that was subdivided by recordation of the Subdivision/Reconfiguration Map.

### **C. MAXIMUM SPECIAL TAX**

#### *1. Designated Developed Parcels*

The Maximum Special Tax for each Designated Developed Parcel in CFD No. 1 for Fiscal Year 2011-12 is identified in Attachment 1 of this RMA and shall not, regardless of development status, parcel configuration, or reduction in Square Footage, be decreased in any future Fiscal Year and shall not be increased in any future Fiscal Year by more than two percent (2%) of the Maximum Special Tax in effect in the prior Fiscal Year.

#### *2. Future Development Parcels*

The Maximum Special Tax for each Future Development Parcel in CFD No. 1 at the time this RMA was adopted by the Board of Directors is identified in Attachment 2. The Maximum Special Tax for each such Parcel will be reallocated and recalculated when (i) the Parcel subdivides or is reconfigured, (ii) a Building Permit is issued for new construction of a Single Family Detached Unit or Townhome Unit, (iii) a Condominium Plan is recorded that creates Condominium Units, (iv) a certificate of occupancy is issued for a non-residential structure, or (v) any other change occurs to the Parcel that requires a recalculation of the Maximum Special Tax pursuant to any subsection of this Section C.2. At such time, the Administrator will apply the appropriate subsection below to determine the revised Maximum Special Tax for the Parcel or Parcels.

a. Subdivision or Reconfiguration of Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and all of the newly-created Parcels of Taxable Property are determined to be Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel. Notwithstanding the foregoing, if a Parcel of Taxable Property is subdivided due to recordation of a Condominium Plan, Section C.2.b.iii shall be used to determine the Maximum Special Tax for each Condominium Unit within the Condominium Plan.

For purposes of this Section C.2.a, the following Base Special Tax rates shall be used:

**TABLE 1  
BASE SPECIAL TAX**

<b>Land Use Category</b>	<b>Base Special Tax Fiscal Year 2011-12*</b>
Single Family Detached Unit	\$6,000 per Unit
Townhome Unit	\$5,500 per Unit
Condominium Unit	\$5,000 per Unit
* On July 1, 2012 and each July 1 thereafter, the Base Special Taxes shown above shall be increased by two percent (2%) of the Base Special Tax amount in effect in the prior Fiscal Year.	

**Step 1:** Determine whether each Parcel is entitled to be developed with Single Family Detached Units, Townhome Units, or Condominium Units. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the number of Residential Units expected to be developed on each Parcel. The Administrator shall make the final determination of the type and number of Residential Unit(s) entitled to be developed on each Parcel for purposes of calculating the applicable Special Tax.

**Step 2:** Multiply the applicable Base Special Tax by the number of expected Residential Units on each newly-created Parcel.

**Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.

**Step 4:** Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the original Parcel that was subdivided or reconfigured. Based on this comparison:

**4a:** If the amount from Step 3 is equal to or greater than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be the amount determined in Step 2.

**4b:** If the amount from Step 3 is less than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be determined by increasing the amount calculated for each Parcel in Step 2 Proportionately until the sum of the amount that can be collected from all the newly-created Parcels is equal to the original Maximum Special Tax for the Parcel that was subdivided or reconfigured.

b. Recordation of a Condominium Plan or Issuance of a Building Permit for Residential Property

When a Condominium Plan records that creates Condominium Units, or when a Building Permit is issued for any Residential Unit(s) which will not, prior to construction, be included within a recorded Condominium Plan, the Administrator shall apply the appropriate subsection below.

For purposes of this Section C.2.b, the following Target Special Taxes will be used:



**TABLE 2  
TARGET SPECIAL TAX**

<b>Square Footage of Residential Unit</b>	<b>Target Special Tax Fiscal Year 2011-12*</b>
Less than 1,001 square feet	\$3,500 per Unit
1,001 to 1,400 square feet	\$4,000 per Unit
1,401 to 1,800 square feet	\$4,500 per Unit
1,801 to 2,200 square feet	\$5,000 per Unit
2,201 to 2,600 square feet	\$5,500 per Unit
2,601 to 3,000 square feet	\$6,000 per Unit
3,001 to 3,400 square feet	\$6,500 per Unit
3,401 to 4,000 square feet	\$7,000 per Unit
4,001 to 4,600 square feet	\$7,500 per Unit
4,601 to 5,200 square feet	\$8,000 per Unit
5,201 to 6,000 square feet	\$8,500 per Unit
6,001 to 7,000 square feet	\$9,000 per Unit
7,001 to 8,000 square feet	\$9,500 per Unit
Greater than 8,000 square feet	\$10,000 per Unit
<p><i>* On July 1, 2012 and on each July 1 thereafter, the Target Special Taxes shown above shall be increased by two percent (2%) of the Target Special Tax rate in effect in the prior Fiscal Year.</i></p>	

**i. Single Family Detached Units**

When a Building Permit is issued for a Single Family Detached Unit, the Administrator will identify (i) the expected Square Footage of the Single Family Detached Unit as reflected on the Building Permit, and (ii) the corresponding Target Special Tax. If the Target Special Tax is less than the current Maximum Special Tax that is assigned to the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the Target Special Tax is greater than the existing Maximum Special Tax for that Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

## ii. Townhome Units

When a Building Permit is issued for a Townhome Unit, the Administrator will identify (i) the expected Square Footage of the Townhome Unit as reflected on the Building Permit, and (ii) the corresponding Target Special Tax. If the Target Special Tax is less than the current Maximum Special Tax that is assigned to the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the Target Special Tax is greater than the existing Maximum Special Tax for that Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

Notwithstanding the foregoing, if a property owner is issued Building Permits for multiple Townhome Units prior to June 1 of any Fiscal Year, the property owner may, by June 30 of that Fiscal Year, send a written request to the NCSD to compare (i) the aggregate Maximum Special Tax for some or all of such Townhome Units to (ii) the amount that would be generated if each Townhome Unit were instead assigned the applicable Target Special Tax based on the Square Footage of each unit. If the sum of the Target Special Taxes for the Townhome Units exceeds the aggregate Maximum Special Tax for the Parcels, the Target Special Tax shall be the new Maximum Special Tax for each Parcel. If the sum of the Target Special Taxes for the Townhome Units is less than the aggregate Maximum Special Tax for the Parcels, the Administrator shall increase the Target Special Tax for each Townhome Unit Proportionately until the sum of the adjusted Target Special Taxes is equal to the aggregate Maximum Special Tax for the Parcels.

## iii. Condominium Units

### *iii(a). Recordation of a Condominium Plan*

When a Condominium Plan is recorded that creates Condominium Units, the Administrator shall apply the following steps to determine the Maximum Special Tax for each Condominium Unit:

- Step 1:** Determine the Square Footage of each Condominium Unit for which the Condominium Plan was recorded by reference to the Condominium Plan or as otherwise provided by the land surveyor who stamped the Condominium Plan.
- Step 2:** Calculate the amount that could be collected from the original Parcel on which the Condominium Plan was recorded if the Target Special Tax was applied to each Condominium Unit.
- Step 3:** Compare the amount calculated in Step 2 to the Maximum Special Tax assigned to the original Parcel on which the Condominium Plan was recorded (or such other amount that applies to the Condominium Plan if Section C.2.f is applicable to the Parcel). Based on this comparison:

- 3a:** If the amount from Step 2 is equal to or greater than the current Maximum Special Tax assigned to the original Parcel on which the Condominium Plan was recorded, the Target Special Tax shall be the new Maximum Special Tax for each Condominium Unit within the Condominium Plan.
- 3b:** If the amount from Step 2 is less than the existing Maximum Special Tax for the original Parcel on which the Condominium Plan was recorded, the new Maximum Special Tax for each Condominium Unit shall be the Target Special Tax for each Condominium Unit increased Proportionately until the amount that can be collected from all the Condominium Units is equal to the existing Maximum Special Tax for the original Parcel on which the Condominium Plan was recorded.

If, in any future Fiscal Year, an amended Condominium Plan is recorded, the Administrator shall once again apply the steps set forth above to recalculate the Maximum Special Tax for each Condominium Unit based on the Square Footage of each unit as set forth in the amended Condominium Plan.

*iii(b). Issuance of a Building Permit*

If a Building Permit is issued for construction of a structure that includes Condominium Units and a Condominium Plan has not been recorded, the Maximum Special Tax for the Parcel shall not be recalculated pursuant to the steps in Subsection iii(a) above unless and until a Condominium Plan records.

**iv. Apartment Building**

When a Building Permit is issued for an Apartment Building, the Maximum Special Tax for the Parcel shall not be recalculated and will be the Maximum Special Tax previously assigned to the Parcel on which the Building Permit was issued.

c. Subdivision or Reconfiguration of Non-Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and all of the newly-created Parcels of Taxable Property are determined to be Non-Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel.

For purposes of this Section C.2.c and Section C.2.d, the following Base Non-Residential Special Taxes will be used:

**TABLE 3**  
**BASE NON-RESIDENTIAL SPECIAL TAX**

Fiscal Year	Base Non-Residential Special Tax
2011-12	\$0.243 per Square Foot
2012-13	\$0.248 per Square Foot
2013-14	\$0.253 per Square Foot
2014-15	\$0.373 per Square Foot
2015-16 and Each Fiscal Year Thereafter	Increased by two percent (2%) of the Base Non-Residential Special Tax in effect in the prior Fiscal Year.

- Step 1:** For each Parcel of Non-Residential Property, determine the estimated Square Footage that is expected to be developed. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the Square Footage on each Parcel. The Administrator shall make the final determination regarding the anticipated non-residential Square Footage for each Parcel.
- Step 2:** Multiply the applicable Base Non-Residential Special Tax from Table 3 by the expected Square Footage on each newly-created Parcel.
- Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.
- Step 4:** Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured. Based on this comparison:
- 4a:** If the amount from Step 3 is equal to or greater than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be the amount determined in Step 2.
  - 4b:** If the amount from Step 3 is less than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be determined by increasing the amount calculated for each Parcel in Step 2 Proportionately until the sum of the amount that can be collected from all the newly-created Parcels is equal to the original

Maximum Special Tax for the Parcel that was subdivided or reconfigured.

d. Issuance of a Certificate of Occupancy on Parcels of Non-Residential Property

When a certificate of occupancy is issued for a non-residential structure on a Parcel, the Maximum Special Tax for the Parcel shall be the greater of (i) the existing Maximum Special Tax assigned to the Parcel or (ii) the amount determined by multiplying the Square Footage reflected on the certificate of occupancy (or if the Square Footage is not reflected on the certificate of occupancy, the Administrator shall use any permit, plan, or other such document that reflects the Square Footage) by the Base Non-Residential Special Tax per Square Foot identified in Table 3. The Maximum Special Tax for the Parcel shall not be decreased in any future Fiscal Year, but such amount may be increased if additional Square Footage is added on the Parcel.

e. Subdivision or Reconfiguration of Parcels that Include Residential Property and Non-Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and the newly-created Parcels of Taxable Property include both Residential Property and Non-Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel:

**Step 1:** Determine the number of Residential Units and non-residential Square Footage (or both) on each Parcel. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the number of Residential Units and/or non-residential Square Footage expected to be developed on each Parcel. The Administrator shall make the final determination regarding the type and number of Residential Unit(s) and non-residential Square Footage entitled to be developed on each Parcel.

**Step 2:** Multiply the applicable Base Special Tax from Table 1 by the number of expected Residential Units and multiply the Base Non-Residential Special Tax from Table 3 by each expected non-residential Square Foot.

**Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.

**Step 4:** Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the original Parcel that was subdivided or reconfigured. Based on this comparison:

**4a:** If the amount from Step 3 is equal to or greater than the Maximum Special Tax that applied to the Parcel that was subdivided or

reconfigured, the new Maximum Special Tax shall be the Base Special Tax for each Residential Unit and the Base Non-Residential Special Tax for each non-residential Square Foot.

- 4b:** If the amount from Step 3 is less than the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured, the Administrator shall determine whether the change in residential or non-residential land uses caused the reduction. If residential land uses caused the reduction, the Maximum Special Tax for all the residential land uses shall be the Base Special Tax for each Residential Unit increased Proportionately until the amount that can be collected from all land uses on the newly-created Parcels is equal to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured. If non-residential land uses caused the reduction, the Maximum Special Tax for all the non-residential Square Footage shall be the Base Non-Residential Special Tax for each Square Foot increased Proportionately until the amount that can be collected from all land uses on the newly-created Parcels is equal to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured.

If an individual Parcel is expected to include both Residential Units and non-residential Square Footage, the Maximum Special Tax shall be the sum of the individual amounts determined for each land use in accordance with the steps above.

f. Issuance of a Building Permit for a Structure that Includes Residential Property and Non-Residential Property

If an Assessor's Parcel includes both Non-Residential Property and Residential Units, a Maximum Special Tax shall be assigned to such Parcel that is equal to the sum of the Maximum Special Tax assigned separately to the Residential Units and non-residential Square Footage on the Parcel. If a Building Permit is issued for a structure that is expected to include both Residential Property and non-residential Square Footage, and separate Assessor's Parcel numbers have been assigned to the Parcels of Residential Property, those Parcels of Residential Property shall be taxed as Developed Property in Step 1 of Section D below, and the Parcels of Non-Residential Property shall continue to be taxed as Undeveloped Property until such time as a certificate of occupancy is issued for the non-residential Square Footage.

g. Future Changes in Square Footage or Parcel Configurations

If, in any future Fiscal Year, either (i) a subsequent building permit is issued which adds Square Footage to a Residential Unit, or (ii) a Building Permit is issued for a separate residential dwelling unit on the same Parcel as an existing Residential Unit, the additional Square Footage shall be combined with the Square Footage from the prior Building Permit for purposes of calculating the Maximum Special Tax for the Parcel. The Administrator will identify the corresponding Target Special Tax based on the increased

Square Footage, and if the new Target Special Tax is less than the existing Maximum Special Tax for the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the new Target Special Tax is greater than the existing Maximum Special Tax for the Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

If two or more Parcels are combined into one Parcel, the Maximum Special Tax of the new Parcel cannot be less than the sum of the Maximum Special Tax for the Parcels that were combined. For example, if a Parcel with a Single Family Detached Unit is combined with a Parcel of Undeveloped Property, the Maximum Special Tax for the newly-created Parcel will be the sum of (i) the Maximum Special Tax of the Parcel with a Single Family Detached Unit and (ii) the Maximum Special Tax of the Parcel of Undeveloped Property.

If a Parcel of Developed Property is split into multiple Parcels, the new Parcel on which the structure is located will continue to have the same Maximum Special Tax. The other newly-created Parcel(s) will be assigned a Maximum Special Tax based on the development potential of the Parcel by applying the Base Special Tax rates in Table 1 for Residential Property and/or the Base Non-Residential Special Tax rates in Table 3 for Non-Residential Property. The Administrator shall make the final determination of the assignment of the Maximum Special Tax.

h. Expiration of Building Permits

If a Building Permit that was issued for a Single Family Unit or Townhome Unit expires prior to commencement or completion of construction on the Parcel, the Parcel shall continue to be taxed as Developed Property in future Fiscal Years subject to the Maximum Special Tax that was calculated for the Parcel when the initial Building Permit was issued. Notwithstanding the foregoing, if a subsequent Building Permit is issued for construction on the Parcel, the Maximum Special Tax for the Parcel shall be the greater of the Maximum Special Tax based on the initial Building Permit and the Maximum Special Tax based on any subsequent Building Permit that is issued.

i. Transfer of the Maximum Special Tax Between Parcels of Undeveloped Property

If the number or type of planned Residential Units or non-residential Square Footage is transferred between Parcels of Undeveloped Property within the CFD, the NCS D may, in its sole discretion, allow for a transfer of all or a portion of the Maximum Special Tax from one Parcel to another. Such a transfer shall only be allowed if (i) all adjustments are agreed to in writing by the affected property owners and the NCS D, and (ii) after the transfer, the total Maximum Special Tax that can be collected from the Parcels involved in the transfer is at least equal to the amount that could have been collected from the Parcels prior to the transfer.

j. Transfer of Taxable Property to a Homeowners or Property Owners Association

If a Parcel of Taxable Property with an assigned Maximum Special Tax is transferred to a homeowners association or property owners association and the Special Tax obligation for the Parcel is not prepaid prior to the transfer, the Parcel shall thereafter be classified as Undeveloped Property and shall be subject to taxation pursuant to Step 3 in Section D.

k. Property With No Assigned Maximum Special Tax Becomes Developed Property

If the Administrator determines that a Building Permit has been issued prior to June 1 of the preceding Fiscal Year for one or more Residential Units on a Parcel that had not previously been assigned a Maximum Special Tax, the Administrator shall use the applicable Target Special Tax rates identified in Table 2 above based on the Square Footage of the Residential Unit(s) to determine the Maximum Special Tax for the Parcel. Additionally, if the Administrator determines that a certificate of occupancy has been issued prior to June 1 of the preceding Fiscal Year for non-residential Square Footage on a Parcel that had not previously been assigned a Maximum Special Tax, the Administrator shall multiply the Base Non-Residential Special Tax rate identified in Table 3 above by the non-residential Square Footage reflected on the certificate of occupancy (or if the Square Footage is not reflected on the certificate of occupancy, the Administrator shall use any permit, plan, or other such document that reflects the Square Footage) to determine the Maximum Special Tax for the Parcel.

*The subsections set forth in this Section C.2 are intended to capture all circumstances that may occur relative to development of Parcels in CFD No. 1. Ultimately, regardless of the combination of land uses or development status on a Parcel, the Maximum Special Tax assigned in Attachment 2 to the initial Future Development Parcels, or subsequently assigned to a Future Development Parcel after subdivision, reconfiguration, or development has taken place, may not be decreased. The Administrator shall make the final determination as to the allocation of Maximum Special Taxes among Parcels created by subdivision and development of the Assessor's Parcels identified in Attachment 2.*

3. *Backup Special Tax*

If, in any Fiscal Year, it is determined that additional revenue is needed in order to meet the Special Tax Requirement pursuant to Step 4 in Section D, the Backup Special Tax shall be levied on all Parcels of Undeveloped Property. The Backup Special Tax shall be \$576,595.16 per Acre for Undeveloped Property in Fiscal Year 2011-12. On July 1, 2012 and on each July 1 thereafter, the Backup Special Tax shall be increased by two percent (2%) of the Backup Special Tax in effect in the prior Fiscal Year.



**D. METHOD OF LEVY OF THE SPECIAL TAX**

Each Fiscal Year, the Special Tax shall be levied according to the steps outlined below:

- Step 1:** In any Fiscal Year from Fiscal Year 2011-12 through Fiscal Year 2024-25 in which the full Purchase Price has not yet been paid, the Special Tax shall be levied on each Parcel of Developed Property that is Residential Property at 100% of the Maximum Special Tax for each Parcel for such Fiscal Year. Subject to the provisions of the paragraph following Step 4, beginning the earlier of (i) the Fiscal Year after the Fiscal Year in which the entire Purchase Price has been paid, or (ii) Fiscal Year 2025-26, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is Residential Property up to 100% of the Maximum Special Tax for Residential Property for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 2:** If additional revenue is needed after Step 1 in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is Non-Residential Property up to 100% of the Maximum Special Tax for Non-Residential Property for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 3:** If additional revenue is needed in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 4:** If additional revenue is needed after Step 3 in order to meet the Special Tax Requirement, the Backup Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Backup Special Tax for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 5:** If additional revenue is needed after Step 4 in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property, exclusive of property exempt from the Special Tax pursuant to Section F below, up to 100% of the Maximum Special Tax that was previously levied on the Parcel for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.

Pursuant to Section 53321 (d) of the Act, the Special Tax levied against a Parcel used for private residential purposes shall under no circumstances increase more than ten percent (10%) as a consequence of delinquency or default by the owner of any other Parcel or Parcels and shall, in

no event, exceed the Maximum Special Tax in effect for the Fiscal Year in which the Special Tax is being levied.

#### **E. COLLECTION OF SPECIAL TAX**

The Special Taxes for CFD No. 1 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 G below and provided further that the NCSD 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. If Special Taxes are not paid by the date specified by the NCSD, the Special Taxes will be subject to the same penalties and interest as if they had been levied on the County's property tax roll. If, in any Fiscal Year, a Special Tax is to be levied on Fractional Units within the CFD, such Special Tax may be billed either directly to individual fractional share owners or to a homeowners association, which shall then bill the individual fractional share owners; non-payment of Special Taxes billed by the homeowners association shall result in interest and penalties, and the fractional ownership shall be subject to foreclosure proceedings as set forth in the Bond covenants.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid, NCSD's costs of constructing or acquiring Authorized Facilities from Special Tax proceeds have been paid, and all Administrative Expenses have been reimbursed. However, in no event shall a Special Tax be levied after Fiscal Year 2045-46.

#### **F. EXEMPTIONS**

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on: (i) Public Property except Taxable Public Property, (ii) Parcels that have prepaid the Special Tax obligation and had a Release of Special Tax Lien recorded against the property, (iii) Parcels that are owned by a public utility for an unmanned facility, (iv) Parcels that are subject to an easement that precludes any other use on the Parcels, and (v) Parcels of Ski Property.

#### **G. PREPAYMENT OF SPECIAL TAX**

The following definitions apply to this Section G:

**“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 such 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 on behalf of the CFD prior to the date of prepayment.

The Special Tax obligation applicable to an Assessor’s Parcel in the CFD may be prepaid and the obligation of the Assessor’s 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 Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax obligation shall provide the NCS D with written notice of intent to prepay. Within 30 days of receipt of such written notice, the NCS D or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel. Prepayment must be made not less than 75 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	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 total Maximum Special Tax that could be collected from the Assessor’s Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the NCS D.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 by the lesser of: (i) \$7,286,200 in Fiscal Year 2011-12, or for each future Fiscal Year, this amount increased by 2%; or (ii) the Maximum Special Tax that could be collected from the entire CFD in the Fiscal Year in which the prepayment would be received by the NCS D.
- 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.** 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 5.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds, which, depending on the Bond offering document, may be as early as the next interest payment date.

- Step 6:** Compute the amount of interest the NCSD 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 7:** Take the amount computed pursuant to Step 5 and subtract the amount computed pursuant to Step 6 (the “*Defeasance Requirement*”).
- Step 8.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “*Administrative Fees and Expenses*”).
- Step 9.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, 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 10.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 4, 7, and 8, less the amount computed pursuant to Step 9 (the “*Prepayment Amount*”).
- Step 11.** From the Prepayment Amount, the amounts computed pursuant to Steps 3, 4, and 7 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 8 shall be retained in the account or fund that is established to pay administrative expenses of CFD No. 1.

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, provided however that the partial prepayment must be in an amount sufficient to pay off Bonds in \$5,000 increments. The Maximum Special Tax that can be levied on an Assessor’s Parcel after a partial prepayment is made is equal to the Maximum Special Tax that could have been levied prior to the prepayment, reduced by the percentage of a full prepayment that the partial prepayment represents, all as determined by or at the direction of the Administrator.

## **H. INTERPRETATION OF SPECIAL TAX FORMULA**

The NCSD reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the NCSD’s discretion. Interpretations may be made by the NCSD by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.

**ATTACHMENT 1**

**NORTHSTAR COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1**

**MAXIMUM SPECIAL TAXES FOR DESIGNATED DEVELOPED PARCELS**

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-020-024-000	Condominium Unit	1	\$3,913.42
103-020-025-000	Condominium Unit	1	\$4,054.18
103-020-026-000	Condominium Unit	1	\$3,772.64
103-020-027-000	Condominium Unit	1	\$3,772.64
103-020-028-510	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-520	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-530	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-540	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-550	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-560	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-570	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-580	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-029-510	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-520	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-530	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-540	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-550	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-560	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-570	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-580	Fractional Unit	1/8 Fractional Share	\$489.18
103-030-001-000	Condominium Unit	1	\$3,913.42
103-030-002-000	Condominium Unit	1	\$3,772.64
103-030-003-000	Condominium Unit	1	\$3,631.88
103-030-004-000	Condominium Unit	1	\$3,772.64
103-030-005-000	Condominium Unit	1	\$3,631.88
103-030-006-000	Condominium Unit	1	\$3,772.64
103-030-007-000	Condominium Unit	1	\$3,913.42
103-030-016-000	Condominium Unit	1	\$3,913.42
103-030-017-000	Condominium Unit	1	\$3,772.64
103-030-018-000	Condominium Unit	1	\$3,631.88
103-030-019-000	Condominium Unit	1	\$3,772.64
103-030-020-000	Condominium Unit	1	\$3,631.88
103-030-021-000	Condominium Unit	1	\$3,772.64
103-030-022-000	Condominium Unit	1	\$3,913.42
103-040-001-000	Condominium Unit	1	\$3,913.42

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-040-002-000	Condominium Unit	1	\$3,772.64
103-040-003-000	Condominium Unit	1	\$3,631.88
103-040-004-000	Condominium Unit	1	\$3,772.64
103-040-005-000	Condominium Unit	1	\$3,631.88
103-040-006-000	Condominium Unit	1	\$3,772.64
103-040-007-000	Condominium Unit	1	\$3,913.42
103-040-016-000	Condominium Unit	1	\$4,054.18
103-050-019-000	Condominium Unit	1	\$3,491.10
103-050-020-000	Condominium Unit	1	\$3,491.10
103-050-021-000	Condominium Unit	1	\$3,350.34
103-050-022-000	Condominium Unit	1	\$3,350.34
103-050-023-000	Condominium Unit	1	\$3,209.56
103-060-001-000	Condominium Unit	1	\$3,491.10
103-060-002-000	Condominium Unit	1	\$3,491.10
103-060-003-000	Condominium Unit	1	\$3,491.10
103-060-004-000	Condominium Unit	1	\$3,491.10
103-060-005-000	Condominium Unit	1	\$3,350.34
103-060-006-000	Condominium Unit	1	\$3,350.34
103-060-007-000	Condominium Unit	1	\$3,350.34
103-060-008-000	Condominium Unit	1	\$3,350.34
103-060-009-000	Condominium Unit	1	\$3,209.56
103-060-010-000	Condominium Unit	1	\$3,209.56
103-060-011-000	Condominium Unit	1	\$3,491.10
103-060-014-000	Condominium Unit	1	\$3,491.10
103-060-015-000	Condominium Unit	1	\$3,491.10
103-060-016-000	Condominium Unit	1	\$3,491.10
103-060-017-000	Condominium Unit	1	\$3,491.10
103-060-018-000	Condominium Unit	1	\$3,350.34
103-060-019-000	Condominium Unit	1	\$3,350.34
103-060-020-000	Condominium Unit	1	\$3,350.34
103-060-021-000	Condominium Unit	1	\$3,350.34
103-060-022-000	Condominium Unit	1	\$3,209.56
103-060-023-000	Condominium Unit	1	\$3,209.56
103-070-002-000	Condominium Unit	1	\$3,350.34
103-070-003-000	Condominium Unit	1	\$3,350.34

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-070-004-000	Condominium Unit	1	\$3,350.34
103-070-005-000	Condominium Unit	1	\$3,491.10
103-080-001-000	Condominium Unit	1	\$3,491.10
103-080-002-000	Condominium Unit	1	\$3,350.34
103-080-003-000	Condominium Unit	1	\$3,209.56
103-080-004-000	Condominium Unit	1	\$3,350.34
103-080-005-000	Condominium Unit	1	\$3,209.56
103-080-006-000	Condominium Unit	1	\$3,350.34
103-080-007-000	Condominium Unit	1	\$3,491.10
103-080-008-000	Condominium Unit	1	\$3,491.10
103-080-009-000	Condominium Unit	1	\$3,350.34
103-080-012-000	Condominium Unit	1	\$3,491.10
103-080-013-000	Condominium Unit	1	\$3,350.34
103-080-014-000	Condominium Unit	1	\$3,209.56
103-080-015-000	Condominium Unit	1	\$3,350.34
103-080-016-000	Condominium Unit	1	\$3,209.56
103-080-017-000	Condominium Unit	1	\$3,350.34
103-080-018-000	Condominium Unit	1	\$3,491.10
103-080-019-000	Condominium Unit	1	\$3,491.10
103-080-020-000	Condominium Unit	1	\$3,350.34
103-080-021-000	Condominium Unit	1	\$3,631.88
103-080-022-000	Condominium Unit	1	\$3,631.88
103-090-001-000	Condominium Unit	1	\$3,491.10
103-090-002-000	Condominium Unit	1	\$3,350.34
103-090-003-000	Condominium Unit	1	\$3,209.56
103-090-004-000	Condominium Unit	1	\$3,350.34
103-090-005-000	Condominium Unit	1	\$3,209.56
103-090-006-000	Condominium Unit	1	\$3,350.34
103-090-007-000	Condominium Unit	1	\$3,491.10
103-090-008-000	Condominium Unit	1	\$3,491.10
103-090-009-000	Condominium Unit	1	\$3,350.34
103-090-010-000	Condominium Unit	1	\$3,631.88
103-090-011-000	Condominium Unit	1	\$3,631.88
103-090-013-000	Condominium Unit	1	\$3,491.10
103-090-014-000	Condominium Unit	1	\$3,350.34



**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-090-015-000	Condominium Unit	1	\$3,209.56
103-090-016-000	Condominium Unit	1	\$3,350.34
103-090-017-000	Condominium Unit	1	\$3,209.56
103-090-018-000	Condominium Unit	1	\$3,350.34
103-090-019-000	Condominium Unit	1	\$3,491.10
103-090-020-000	Condominium Unit	1	\$3,491.10
103-090-021-000	Condominium Unit	1	\$3,350.34
103-090-022-000	Condominium Unit	1	\$3,631.88
103-090-023-000	Condominium Unit	1	\$3,631.88
103-110-014-000	Condominium Unit	1	\$3,350.34
103-110-015-000	Condominium Unit	1	\$3,491.10
103-110-016-000	Condominium Unit	1	\$3,350.34
103-110-017-000	Condominium Unit	1	\$3,491.10
103-110-018-000	Condominium Unit	1	\$3,209.56
103-110-019-000	Condominium Unit	1	\$3,491.10
103-110-020-000	Condominium Unit	1	\$3,209.56
103-110-021-000	Condominium Unit	1	\$3,350.34
103-110-022-000	Condominium Unit	1	\$3,209.56
103-110-023-000	Condominium Unit	1	\$3,350.34
103-110-024-000	Condominium Unit	1	\$3,350.34
103-110-025-000	Condominium Unit	1	\$3,491.10
103-110-026-000	Condominium Unit	1	\$3,491.10
103-120-001-000	Condominium Unit	1	\$3,350.34
103-120-002-000	Condominium Unit	1	\$3,491.10
103-120-003-000	Condominium Unit	1	\$3,350.34
103-120-004-000	Condominium Unit	1	\$3,491.10
103-120-005-000	Condominium Unit	1	\$3,209.56
103-120-006-000	Condominium Unit	1	\$3,491.10
103-120-007-000	Condominium Unit	1	\$3,350.34
103-120-008-000	Condominium Unit	1	\$3,350.34
103-120-009-000	Condominium Unit	1	\$3,209.56
103-120-010-000	Condominium Unit	1	\$3,350.34
103-120-011-000	Condominium Unit	1	\$3,350.34
103-120-012-000	Condominium Unit	1	\$3,491.10
103-120-013-000	Condominium Unit	1	\$3,491.10

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-120-015-000	Condominium Unit	1	\$3,350.34
103-120-016-000	Condominium Unit	1	\$3,491.10
103-120-017-000	Condominium Unit	1	\$3,350.34
103-120-018-000	Condominium Unit	1	\$3,491.10
103-120-019-000	Condominium Unit	1	\$3,209.56
103-120-020-000	Condominium Unit	1	\$3,491.10
103-120-021-000	Condominium Unit	1	\$3,350.34
103-120-022-000	Condominium Unit	1	\$3,350.34
103-120-023-000	Condominium Unit	1	\$3,209.56
103-120-024-000	Condominium Unit	1	\$3,350.34
103-120-025-000	Condominium Unit	1	\$3,350.34
103-120-026-000	Condominium Unit	1	\$3,491.10
103-120-027-000	Condominium Unit	1	\$3,491.10
103-130-001-000	Condominium Unit	1	\$3,350.34
103-130-002-000	Condominium Unit	1	\$3,350.34
103-130-003-000	Condominium Unit	1	\$3,350.34
103-130-004-000	Condominium Unit	1	\$3,491.10
103-130-005-000	Condominium Unit	1	\$3,209.56
103-130-006-000	Condominium Unit	1	\$3,491.10
103-130-007-000	Condominium Unit	1	\$3,350.34
103-130-008-000	Condominium Unit	1	\$3,350.34
103-130-009-000	Condominium Unit	1	\$3,209.56
103-130-010-000	Condominium Unit	1	\$3,350.34
103-130-011-000	Condominium Unit	1	\$3,350.34
103-130-012-000	Condominium Unit	1	\$3,491.10
103-130-013-000	Condominium Unit	1	\$3,491.10
103-150-001-000	Condominium Unit	1	\$3,350.34
103-150-002-000	Condominium Unit	1	\$3,350.34
103-150-003-000	Condominium Unit	1	\$3,209.56
103-150-014-000	Condominium Unit	1	\$3,350.34
103-150-015-000	Condominium Unit	1	\$3,631.88
103-150-016-000	Condominium Unit	1	\$3,350.34
103-150-017-000	Condominium Unit	1	\$3,350.34
103-150-018-000	Condominium Unit	1	\$3,350.34
103-150-019-000	Condominium Unit	1	\$3,350.34

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-150-020-000	Condominium Unit	1	\$3,209.56
103-150-021-000	Condominium Unit	1	\$3,350.34
103-150-022-000	Condominium Unit	1	\$3,209.56
103-150-023-000	Condominium Unit	1	\$3,209.56
103-150-024-000	Condominium Unit	1	\$3,209.56
103-150-025-000	Condominium Unit	1	\$3,209.56
103-150-026-510	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-520	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-530	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-540	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-550	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-560	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-570	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-580	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-001-000	Condominium Unit	1	\$3,350.34
103-160-002-000	Condominium Unit	1	\$3,350.34
103-160-003-000	Condominium Unit	1	\$3,350.34
103-160-004-000	Condominium Unit	1	\$3,350.34
103-160-005-000	Condominium Unit	1	\$3,350.34
103-160-006-000	Condominium Unit	1	\$3,209.56
103-160-007-000	Condominium Unit	1	\$3,350.34
103-160-008-000	Condominium Unit	1	\$3,209.56
103-160-009-000	Condominium Unit	1	\$3,209.56
103-160-010-000	Condominium Unit	1	\$3,209.56
103-160-011-000	Condominium Unit	1	\$3,209.56
103-160-012-510	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-520	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-530	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-540	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-550	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-560	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-570	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-580	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-014-000	Condominium Unit	1	\$3,350.34
103-160-015-000	Condominium Unit	1	\$3,350.34

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-160-016-000	Condominium Unit	1	\$3,350.34
103-160-017-000	Condominium Unit	1	\$3,350.34
103-160-018-000	Condominium Unit	1	\$3,350.34
103-160-019-000	Condominium Unit	1	\$3,209.56
103-160-020-000	Condominium Unit	1	\$3,350.34
103-160-021-000	Condominium Unit	1	\$3,209.56
103-160-022-000	Condominium Unit	1	\$3,209.56
103-160-023-000	Condominium Unit	1	\$3,209.56
103-160-024-000	Condominium Unit	1	\$3,350.34
103-160-025-000	Condominium Unit	1	\$3,631.88
103-190-001-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-003-510	Fractional Unit	1/12 Fractional Share	\$290.92

ATTACHMENT 1

Northstar Community Services District  
Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-003-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-004-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-570	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-600	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-005-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-620	Fractional Unit	1/12 Fractional Share	\$290.92

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-190-006-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-009-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-610	Fractional Unit	1/12 Fractional Share	\$302.66

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-190-009-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-011-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-012-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-570	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-600	Fractional Unit	1/12 Fractional Share	\$279.18

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-190-012-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-013-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-590	Fractional Unit	1/12 Fractional Share	\$290.92



**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-190-015-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-017-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-019-000	Condominium Unit	1	\$3,491.10
103-190-020-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-570	Fractional Unit	1/12 Fractional Share	\$279.18

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
103-190-020-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-600	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-021-000	Condominium Unit	1	\$3,491.10
103-190-022-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-620	Fractional Unit	1/12 Fractional Share	\$290.92
114-070-001-000	Condominium Unit	1	\$4,983.26
114-070-002-000	Condominium Unit	1	\$5,124.04
114-070-003-000	Condominium Unit	1	\$4,842.50
114-070-004-000	Condominium Unit	1	\$4,983.26
114-070-005-000	Condominium Unit	1	\$4,842.50

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
114-070-006-000	Condominium Unit	1	\$4,983.26
114-080-002-000	Condominium Unit	1	\$5,405.58
114-080-003-000	Condominium Unit	1	\$5,405.58
114-080-004-000	Condominium Unit	1	\$4,842.50
114-080-005-000	Condominium Unit	1	\$4,983.26
114-080-006-000	Condominium Unit	1	\$4,842.50
114-080-007-000	Condominium Unit	1	\$5,124.04
114-080-008-000	Condominium Unit	1	\$4,983.26
114-080-009-000	Condominium Unit	1	\$4,842.50
114-080-010-000	Condominium Unit	1	\$4,842.50
114-080-011-000	Condominium Unit	1	\$4,842.50
114-080-012-000	Condominium Unit	1	\$4,842.50
114-080-013-000	Condominium Unit	1	\$4,842.50
114-080-014-000	Condominium Unit	1	\$4,983.26
114-080-015-000	Condominium Unit	1	\$4,983.26
114-080-016-000	Condominium Unit	1	\$4,983.26
114-080-017-000	Condominium Unit	1	\$4,842.50
114-080-018-000	Condominium Unit	1	\$4,842.50
113-010-001-000	Townhome Unit	1	\$3,913.42
113-010-002-000	Townhome Unit	1	\$3,913.42
113-010-003-000	Townhome Unit	1	\$3,913.42
113-010-004-000	Townhome Unit	1	\$3,913.42
113-010-005-000	Townhome Unit	1	\$3,913.42
113-010-006-000	Townhome Unit	1	\$3,913.42
113-010-007-000	Townhome Unit	1	\$3,913.42
113-010-008-000	Townhome Unit	1	\$3,913.42
113-010-009-000	Townhome Unit	1	\$3,913.42
113-010-010-000	Townhome Unit	1	\$3,913.42
113-010-011-000	Townhome Unit	1	\$3,913.42
113-010-012-000	Townhome Unit	1	\$3,913.42
114-010-001-000	Townhome Unit	1	\$5,405.58
114-010-002-000	Townhome Unit	1	\$5,405.58
114-010-003-000	Townhome Unit	1	\$5,405.58
114-010-004-000	Townhome Unit	1	\$5,405.58
114-010-005-000	Townhome Unit	1	\$5,405.58

ATTACHMENT 1

Northstar Community Services District  
Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
114-010-006-000	Townhome Unit	1	\$5,405.58
114-010-007-000	Townhome Unit	1	\$5,405.58
114-010-008-000	Townhome Unit	1	\$5,405.58
114-010-009-000	Townhome Unit	1	\$5,405.58
114-010-010-000	Townhome Unit	1	\$5,405.58
114-010-011-000	Townhome Unit	1	\$5,405.58
114-010-012-000	Townhome Unit	1	\$5,405.58
114-010-013-000	Townhome Unit	1	\$5,405.58
114-010-014-000	Townhome Unit	1	\$5,405.58
114-010-015-000	Townhome Unit	1	\$5,405.58
114-010-016-000	Townhome Unit	1	\$5,405.58
705-103-000-000	Condominium Unit	1	\$3,491.10
705-104-000-000	Condominium Unit	1	\$3,491.10
705-105-000-000	Condominium Unit	1	\$3,350.34
705-106-000-000	Condominium Unit	1	\$3,350.34
705-107-000-000	Condominium Unit	1	\$3,491.10
705-108-000-000	Condominium Unit	1	\$3,350.34
705-110-000-000	Condominium Unit	1	\$3,491.10
705-201-000-000	Condominium Unit	1	\$3,491.10
705-202-000-000	Condominium Unit	1	\$3,491.10
705-203-000-000	Condominium Unit	1	\$3,491.10
705-204-000-000	Condominium Unit	1	\$3,491.10
705-205-000-000	Condominium Unit	1	\$3,350.34
705-206-000-000	Condominium Unit	1	\$3,350.34
705-207-000-000	Condominium Unit	1	\$3,491.10
705-208-000-000	Condominium Unit	1	\$3,350.34
705-209-000-000	Condominium Unit	1	\$3,350.34
705-210-000-000	Condominium Unit	1	\$3,491.10
705-301-000-000	Condominium Unit	1	\$3,491.10
705-302-000-000	Condominium Unit	1	\$3,491.10
705-303-000-000	Condominium Unit	1	\$3,491.10
705-304-000-000	Condominium Unit	1	\$3,491.10
705-305-000-000	Condominium Unit	1	\$3,350.34
705-306-000-000	Condominium Unit	1	\$3,350.34
705-307-000-000	Condominium Unit	1	\$3,491.10

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
705-308-000-000	Condominium Unit	1	\$3,350.34
705-309-000-000	Condominium Unit	1	\$3,350.34
705-310-000-000	Condominium Unit	1	\$3,491.10
705-402-000-000	Condominium Unit	1	\$3,491.10
705-404-000-000	Condominium Unit	1	\$3,491.10
705-406-000-000	Condominium Unit	1	\$3,350.34
705-407-000-000	Condominium Unit	1	\$3,491.10
705-408-000-000	Condominium Unit	1	\$3,350.34
705-409-000-000	Condominium Unit	1	\$3,350.34
705-410-000-000	Condominium Unit	1	\$3,491.10
706-102-000-000	Condominium Unit	1	\$5,124.04
706-103-000-000	Condominium Unit	1	\$4,842.50
706-104-000-000	Condominium Unit	1	\$4,842.50
706-106-000-000	Condominium Unit	1	\$4,983.26
706-108-000-000	Condominium Unit	1	\$4,983.26
706-202-000-000	Condominium Unit	1	\$5,124.04
706-203-000-000	Condominium Unit	1	\$4,842.50
706-204-000-000	Condominium Unit	1	\$4,983.26
706-205-000-000	Condominium Unit	1	\$4,983.26
706-206-000-000	Condominium Unit	1	\$4,983.26
706-207-000-000	Condominium Unit	1	\$4,983.26
706-208-000-000	Condominium Unit	1	\$4,983.26
706-303-000-000	Condominium Unit	1	\$4,842.50
706-304-000-000	Condominium Unit	1	\$4,983.26
706-305-000-000	Condominium Unit	1	\$4,983.26
706-306-000-000	Condominium Unit	1	\$4,983.26
706-307-000-000	Condominium Unit	1	\$4,983.26
706-308-000-000	Condominium Unit	1	\$4,983.26
706-403-000-000	Condominium Unit	1	\$4,842.50
706-404-000-000	Condominium Unit	1	\$4,983.26
706-405-000-000	Condominium Unit	1	\$4,983.26
706-406-000-000	Condominium Unit	1	\$4,983.26
706-407-000-000	Condominium Unit	1	\$4,983.26
706-408-000-000	Condominium Unit	1	\$4,983.26
706-503-000-000	Condominium Unit	1	\$5,124.04

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Residential Property</b>	<b>Number of Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
706-504-000-000	Condominium Unit	1	\$5,124.04
706-507-000-000	Condominium Unit	1	\$4,983.26
706-508-000-000	Condominium Unit	1	\$4,983.26
<b>Total Designated Developed Parcels (Residential Property)</b>		<b>326</b>	<b>\$1,237,088.70</b>

/1 On July 1, 2012 and each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by two percent (2%) of the Maximum Special Tax amount in effect in the prior Fiscal Year.

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Non-Residential Property**

Assessor's Parcel Number	Type of Property					FY 2015-16 and Future Fiscal Years
		FY 2011-12 Maximum Special Tax	FY 2012-13 Maximum Special Tax	FY 2013-14 Maximum Special Tax	FY 2014-15 Maximum Special Tax	Maximum Special Tax
103-020-001-000	Non-Residential	\$167.92	\$171.36	\$174.82	\$257.74	/1
103-020-002-000	Non-Residential	\$983.18	\$1,003.40	\$1,023.64	\$1,509.16	/1
103-020-003-000	Non-Residential	\$107.16	\$109.36	\$111.58	\$164.50	/1
103-020-004-000	Non-Residential	\$196.34	\$200.38	\$204.42	\$301.38	/1
103-020-005-000	Non-Residential	\$406.06	\$414.40	\$422.76	\$623.28	/1
103-020-006-000	Non-Residential	\$197.80	\$201.88	\$205.94	\$303.62	/1
103-020-007-000	Non-Residential	\$340.20	\$347.20	\$354.20	\$522.20	/1
103-020-008-000	Non-Residential	\$257.58	\$262.88	\$268.18	\$395.38	/1
103-020-009-000	Non-Residential	\$322.22	\$328.84	\$335.48	\$494.60	/1
103-020-010-000	Non-Residential	\$302.04	\$308.26	\$314.48	\$463.64	/1
103-020-011-000	Non-Residential	\$238.62	\$243.54	\$248.44	\$366.28	/1
103-020-012-000	Non-Residential	\$170.10	\$173.60	\$177.10	\$261.10	/1
103-020-013-000	Non-Residential	\$186.62	\$190.46	\$194.30	\$286.46	/1
103-020-014-000	Non-Residential	\$331.70	\$338.52	\$345.34	\$509.14	/1
103-050-001-000	Non-Residential	\$255.16	\$260.40	\$265.66	\$391.66	/1
103-050-003-000	Non-Residential	\$815.50	\$832.28	\$849.06	\$1,251.78	/1
103-050-004-000	Non-Residential	\$260.50	\$265.86	\$271.22	\$399.86	/1
103-050-006-000	Non-Residential	\$363.52	\$371.00	\$378.48	\$558.00	/1
103-050-008-000	Non-Residential	\$766.66	\$782.44	\$798.22	\$1,176.82	/1
103-050-010-000	Non-Residential	\$353.08	\$360.34	\$367.60	\$541.96	/1
103-050-012-000	Non-Residential	\$318.08	\$324.64	\$331.18	\$488.26	/1
103-050-014-000	Non-Residential	\$390.02	\$398.04	\$406.06	\$598.66	/1
103-050-016-000	Non-Residential	\$401.92	\$410.20	\$418.46	\$616.94	/1
103-050-024-000	Non-Residential	\$628.88	\$641.82	\$654.76	\$965.32	/1
103-050-025-000	Non-Residential	\$255.40	\$260.64	\$265.90	\$392.02	/1
103-050-026-000	Non-Residential	\$314.20	\$320.66	\$327.12	\$482.28	/1
103-050-027-000	Non-Residential	\$204.12	\$208.32	\$212.52	\$313.32	/1
103-050-028-000	Non-Residential	\$184.68	\$188.48	\$192.28	\$283.48	/1
103-050-029-000	Non-Residential	\$410.42	\$418.88	\$427.32	\$630.00	/1
103-050-030-000	Non-Residential	\$390.02	\$398.04	\$406.06	\$598.66	/1
103-060-012-000	Non-Residential	\$583.44	\$595.44	\$607.46	\$895.58	/1
103-070-006-000	Non-Residential	\$416.26	\$424.82	\$433.38	\$638.94	/1
103-070-007-000	Non-Residential	\$162.32	\$165.66	\$169.00	\$249.16	/1
103-070-008-000	Non-Residential	\$85.06	\$86.80	\$88.56	\$130.56	/1
103-070-009-000	Non-Residential	\$807.00	\$823.60	\$840.22	\$1,238.74	/1
103-070-010-000	Non-Residential	\$670.92	\$684.72	\$698.54	\$1,029.86	/1
103-080-010-000	Non-Residential	\$908.58	\$927.28	\$945.96	\$1,394.64	/1
103-110-001-000	Non-Residential	\$273.62	\$279.24	\$284.88	\$420.00	/1
103-110-002-000	Non-Residential	\$349.92	\$357.12	\$364.32	\$537.12	/1
103-110-003-000	Non-Residential	\$415.54	\$424.08	\$432.64	\$637.84	/1
103-110-004-000	Non-Residential	\$315.66	\$322.16	\$328.64	\$484.52	/1
103-110-005-000	Non-Residential	\$568.62	\$580.32	\$592.02	\$872.82	/1
103-110-006-000	Non-Residential	\$672.86	\$686.72	\$700.56	\$1,032.84	/1
103-110-007-000	Non-Residential	\$491.34	\$501.46	\$511.56	\$754.20	/1
103-110-008-000	Non-Residential	\$206.56	\$210.80	\$215.06	\$317.06	/1
103-110-009-000	Non-Residential	\$437.88	\$446.90	\$455.90	\$672.14	/1
103-140-008-000	Non-Residential	\$336.32	\$343.24	\$350.16	\$516.24	/1

**ATTACHMENT 1**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Designated Developed Parcels  
of Non-Residential Property**

<b>Assessor's Parcel Number</b>	<b>Type of Property</b>	<b>FY 2011-12 Maximum Special Tax</b>	<b>FY 2012-13 Maximum Special Tax</b>	<b>FY 2013-14 Maximum Special Tax</b>	<b>FY 2014-15 Maximum Special Tax</b>	<b>FY 2015-16 and Future Fiscal Years Maximum Special Tax</b>
103-150-004-000	Non-Residential	\$356.72	\$364.06	\$371.40	\$547.56	/1
103-150-005-000	Non-Residential	\$226.72	\$231.38	\$236.04	\$348.00	/1
103-150-006-000	Non-Residential	\$257.34	\$262.64	\$267.92	\$395.00	/1
103-150-007-000	Non-Residential	\$218.70	\$223.20	\$227.70	\$335.70	/1
103-150-008-000	Non-Residential	\$774.92	\$790.88	\$806.82	\$1,189.50	/1
110-050-064-000	Non-Residential	\$13,554.94	\$13,773.56	\$13,992.20	\$21,862.80	/1
<b>Total Designated Developed Parcels (Non-Residential Property)</b>		<b>\$33,610.94</b>	<b>\$34,242.20</b>	<b>\$34,873.52</b>	<b>\$52,648.32</b>	

/1 The Maximum Special Tax for Designated Developed Parcels of Non-Residential Property in Fiscal Year 2015-16 and for each Fiscal Year thereafter will be the Maximum Special Tax in effect the prior Fiscal Year increased by two percent (2%).



**ATTACHMENT 2**

**NORTHSTAR COMMUNITY SERVICES DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1**

**MAXIMUM SPECIAL TAXES FOR FUTURE DEVELOPMENT PARCELS  
THAT EXISTED AS OF FISCAL YEAR 2010-11**

**ATTACHMENT 2**

**Northstar Community Services District  
Community Facilities District No. 1**

**Maximum Special Tax Rates for Future Development Parcels**

<b>Assessor's Parcel Number</b>	<b>Anticipated Condominium Units</b>	<b>Anticipated Townhome Units</b>	<b>Anticipated Single Family Detached Units</b>	<b>FY 2011-12 Maximum Special Tax /1</b>
110-030-068-000		22	32	\$313,000.00
110-050-047-000	318	20		\$1,700,000.00
110-050-058-000	307	144		\$2,327,000.00
110-050-060-000	61			\$305,000.00
110-081-017-000		2		\$11,000.00
110-400-005-000	110	17		\$643,500.00
113-010-017-000		1		\$5,500.00
113-010-018-000		1		\$5,500.00
113-010-019-000		1		\$5,500.00
113-010-020-000		1		\$5,500.00
113-010-021-000		1		\$5,500.00
113-010-022-000		1		\$5,500.00
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113-010-024-000		1		\$5,500.00
113-010-025-000		1		\$5,500.00
113-010-026-000		1		\$5,500.00
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113-010-029-000		1		\$5,500.00
113-010-030-000		1		\$5,500.00
113-010-031-000		1		\$5,500.00
113-010-032-000		1		\$5,500.00
113-010-033-000		1		\$5,500.00
113-010-034-000		1		\$5,500.00
113-010-035-000		1		\$5,500.00
113-010-036-000		1		\$5,500.00
113-010-037-000		1		\$5,500.00
113-010-038-000		1		\$5,500.00
113-020-004-000	32			\$160,000.00
113-020-011-000	37			\$185,000.00
114-020-004-000	50			\$250,000.00
<b>Total</b>				<b>\$6,015,500.00</b>

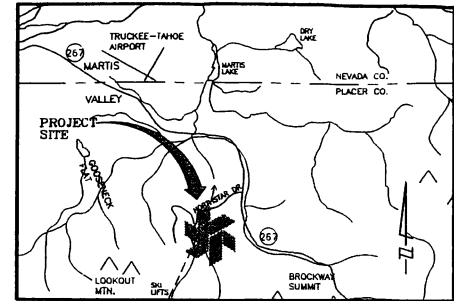
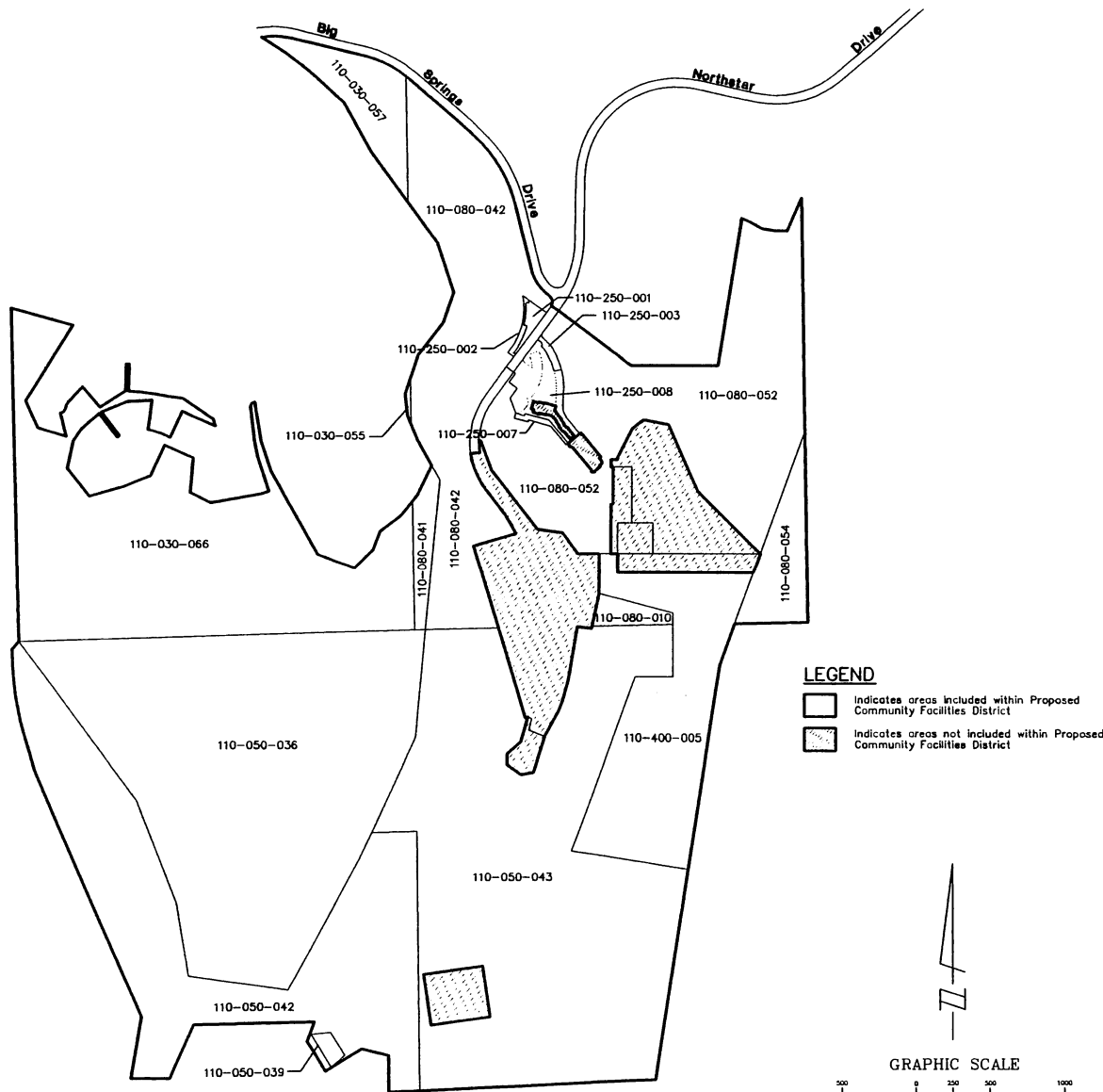
/1 On July 1, 2012 and each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by two percent (2%) of the Maximum Special Tax amount in effect in the prior Fiscal Year.

**APPENDIX D**

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*Boundary Map of  
Community Facilities District No. 1*

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**VICINITY MAP**  
NOT TO SCALE

FILED IN THE OFFICE OF THE BOARD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF NORTHSTAR COMMUNITY SERVICES DISTRICT COMMUNITY FACILITIES DISTRICT NO. 05-1 (NORTHSTAR), NORTHSTAR COMMUNITY SERVICES DISTRICT, COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE NORTHSTAR COMMUNITY SERVICES DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005.

CLERK OF THE BOARD  
NORTHSTAR COMMUNITY SERVICES DISTRICT

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005, AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AND AS INSTRUMENT NO. \_\_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF PLACER, STATE OF CALIFORNIA.

COUNTY RECORDER  
COUNTY OF PLACER  
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE PLACER COUNTY ASSESSORS MAP FOR THOSE PARCELS LISTED.

THE PLACER COUNTY ASSESSORS MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**BOUNDARY MAP OF PROPOSED COMMUNITY FACILITIES DISTRICT NO. 05-1**  
NORTHSTAR COMMUNITY SERVICES DISTRICT  
Placer County - California  
January, 2005

**PSOMAS**  
1075 Crosslake Ridge Drive, Suite 200  
Roseville, CA 95778  
(916) 788-8122 (916) 788-0600 (FAX)

**APPENDIX E**

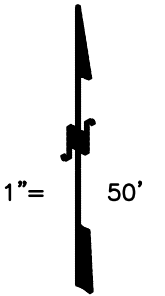
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*Assessor's Parcel Maps for  
Fiscal Year 2021-22*

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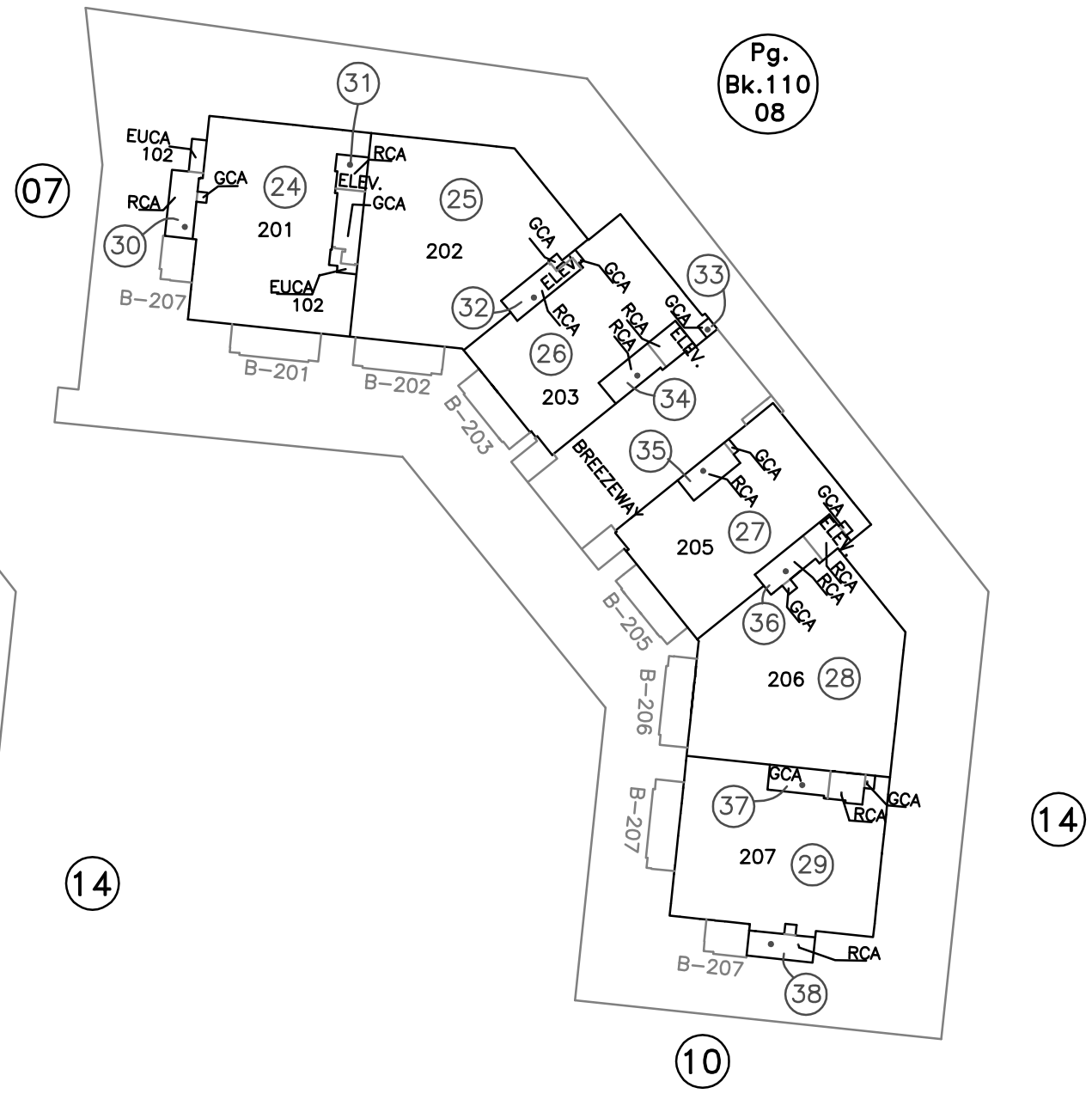
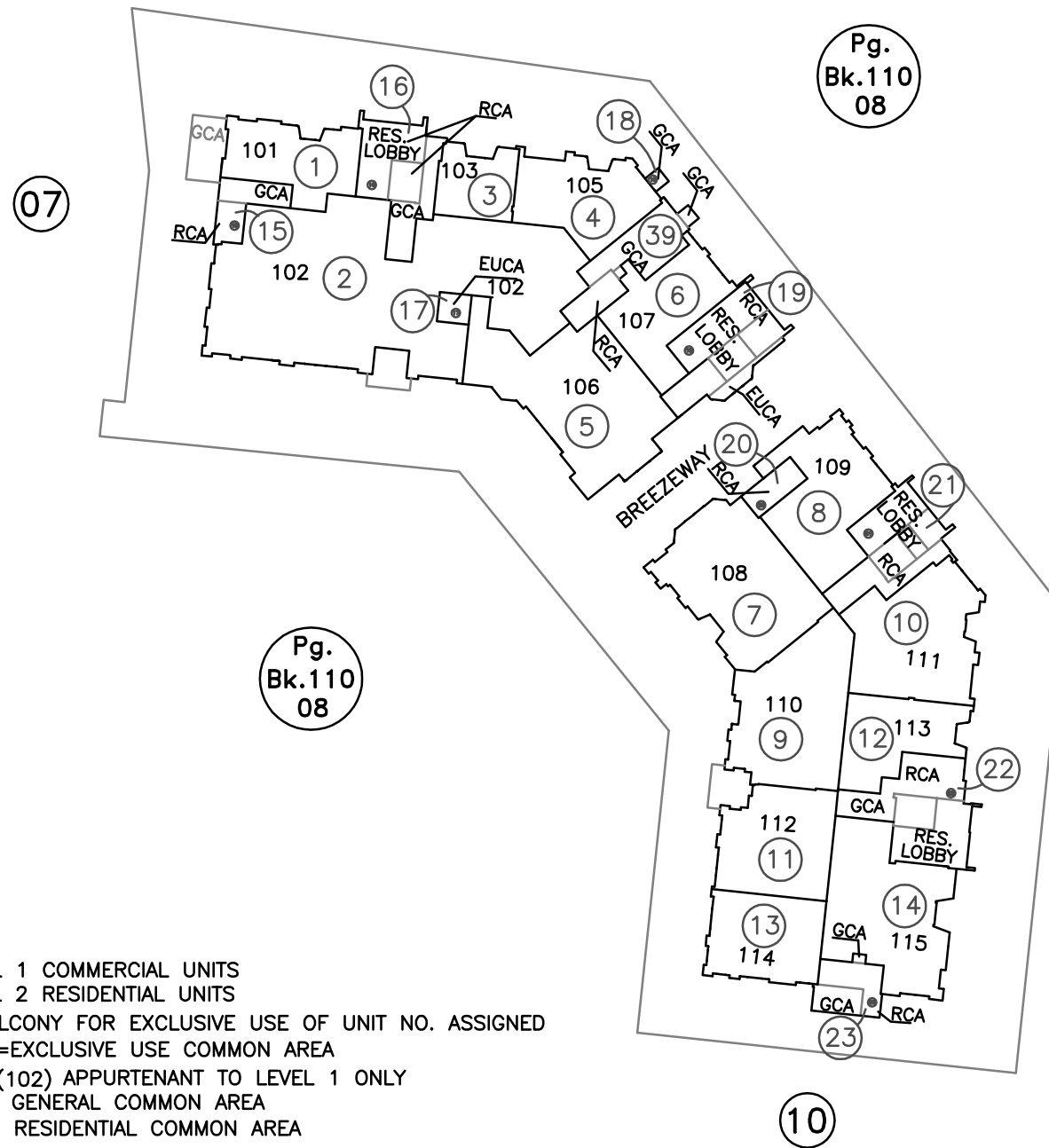
POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 1 & 2 M.O.R. Bk.AA, Pg.21  
 Northstar Village Ph.2, Great Bear Lodge Condominium, Instr. #2005-0031461

103-02



LEVEL 1

LEVEL 2



LEVEL 1 COMMERCIAL UNITS  
 LEVEL 2 RESIDENTIAL UNITS  
 B=BALCONY FOR EXCLUSIVE USE OF UNIT NO. ASSIGNED  
 EUCA=EXCLUSIVE USE COMMON AREA  
 EUCA(102) APPURTENANT TO LEVEL 1 ONLY  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

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.103Pg.02  
 County of Placer, Calif.

NOTE

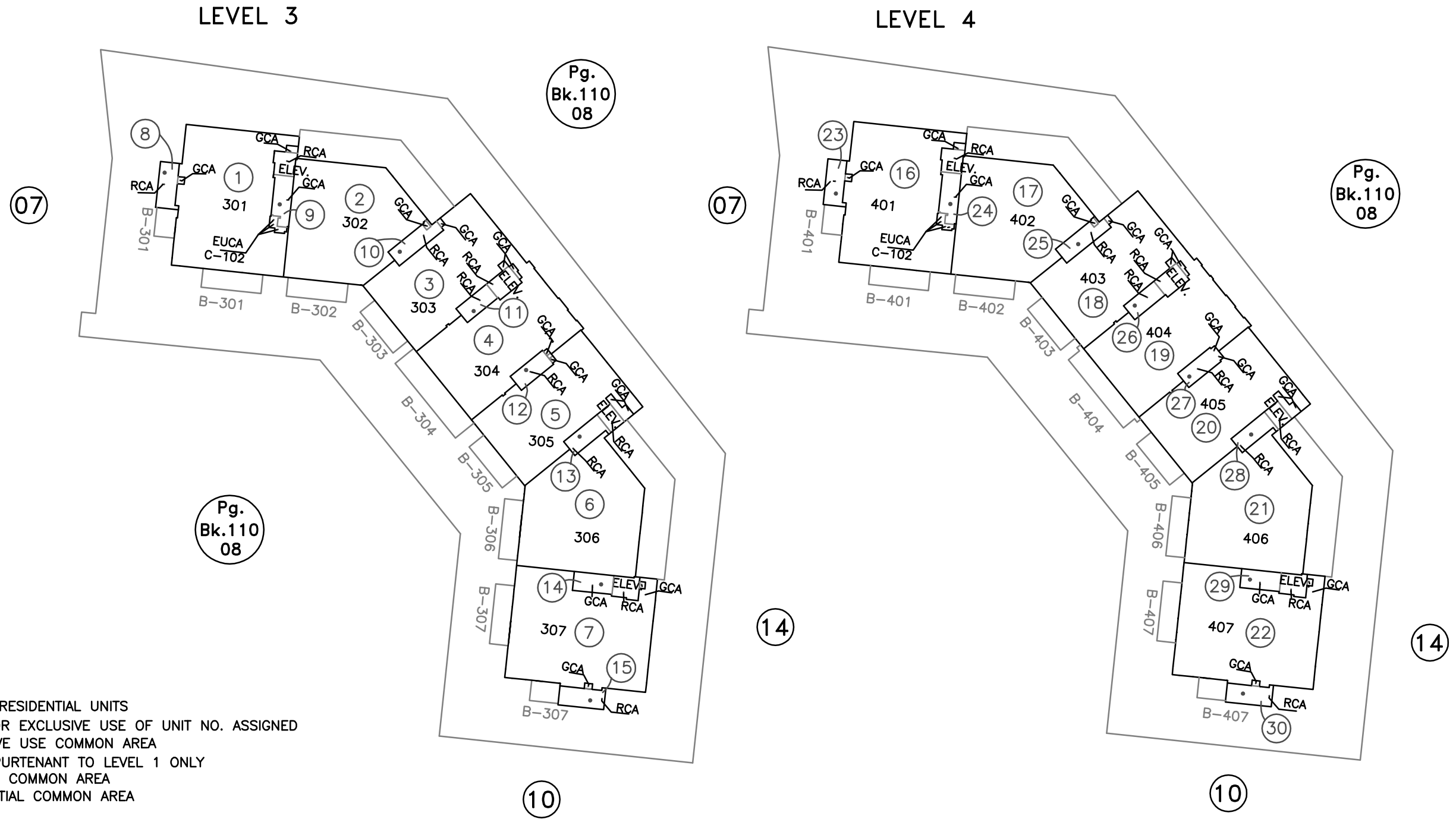
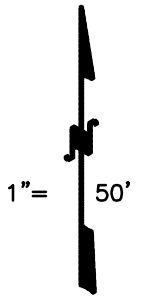
Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

NOTE

All distances on curved lines are chord measurements.

POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 1 & 2 M.O.R. Bk.AA, Pg.21  
 Northstar Village Ph.2, Great Bear Lodge Condominium, Instr. #2005-0031461

103-03



LEVEL 3 & 4 RESIDENTIAL UNITS  
 B=BALCONY FOR EXCLUSIVE USE OF UNIT NO. ASSIGNED  
 EUCA=EXCLUSIVE USE COMMON AREA  
 EUCA(102) APPURTENANT TO LEVEL 1 ONLY  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

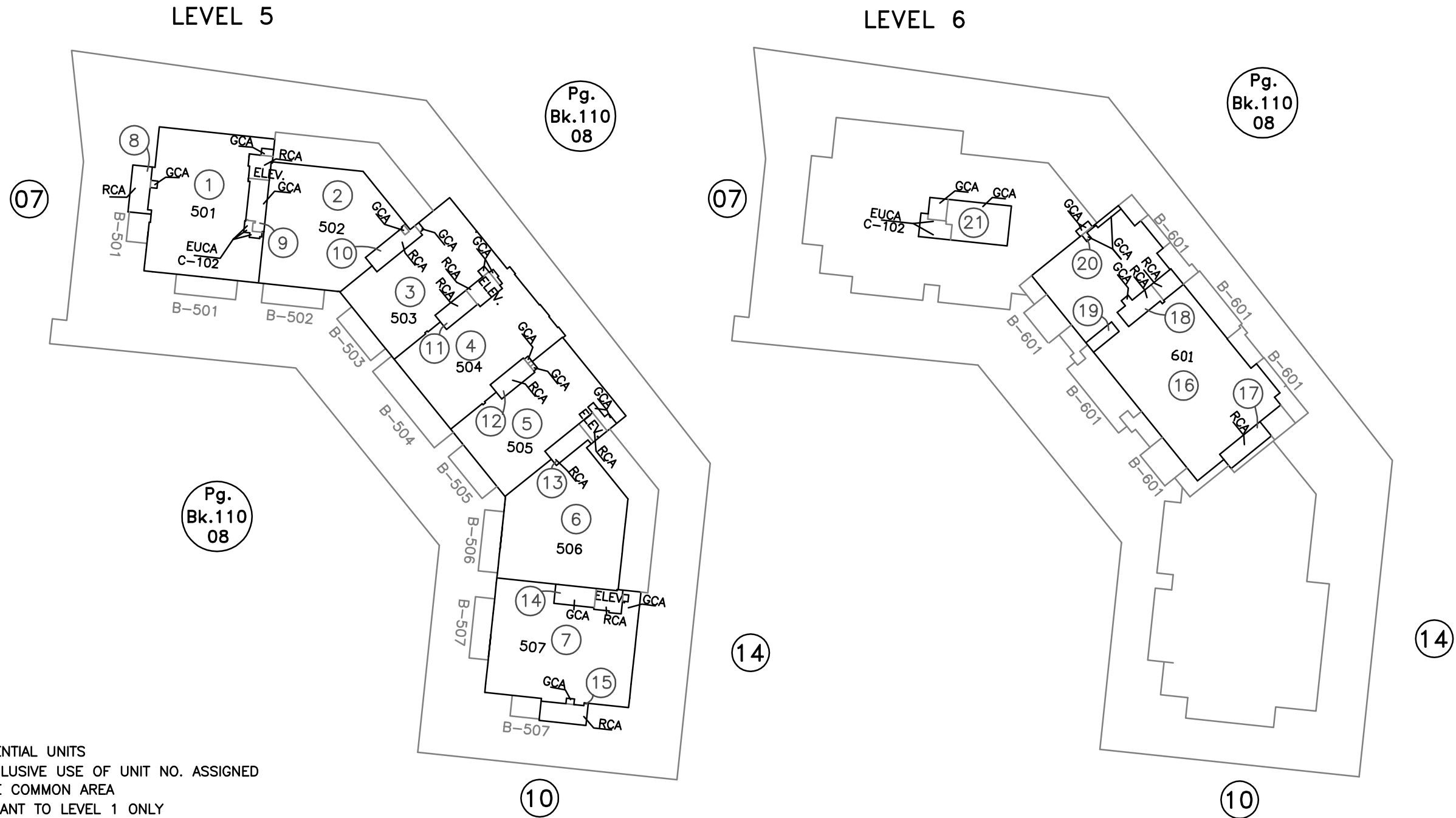
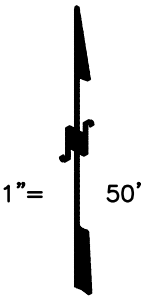
NOTE  
 This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.103Pg.03  
 County of Placer, Calif.

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

POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 1 & 2 M.O.R. Bk.AA, Pg.21  
 Northstar Village Ph.2, Great Bear Lodge Condominium, Instr. #2005-0031461

103-04



LEVEL 5 & 6 RESIDENTIAL UNITS  
 B=BALCONY FOR EXCLUSIVE USE OF UNIT NO. ASSIGNED  
 EUCA=EXCLUSIVE USE COMMON AREA  
 EUCA(102) APPURTENANT TO LEVEL 1 ONLY  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

NOTE  
 All distances on curved lines are chord measurements.

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.

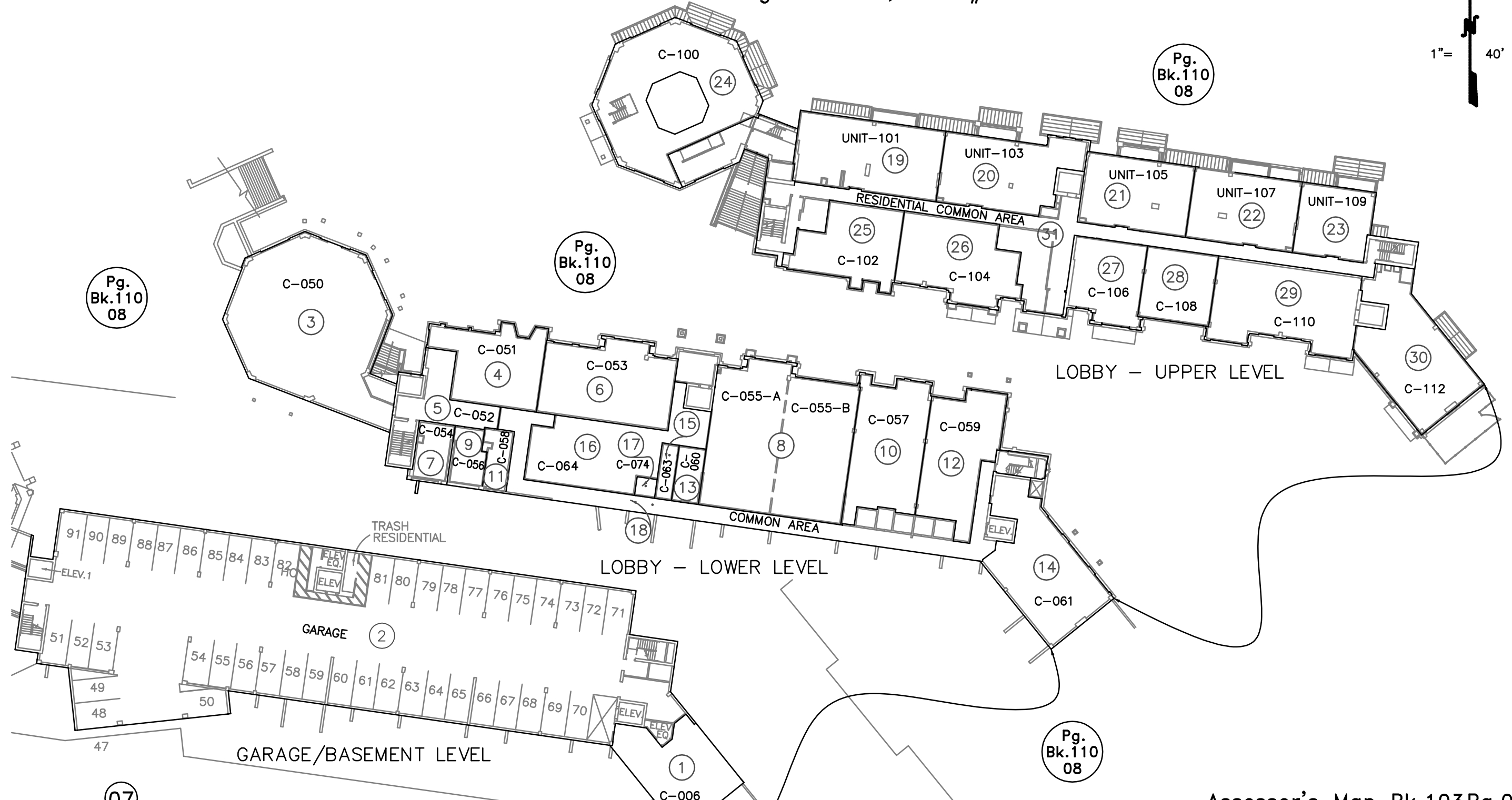
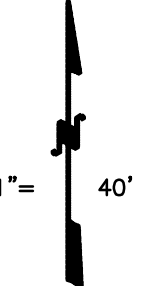
Assessor's Map Bk.103Pg.04  
 County of Placer, Calif.

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



POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village Phases 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condominium Plans for Northstar Village Phase 1,  
 Iron Horse Lodge – North, Doc. #2005-0031462

103-05



NOTE  
 All distances on curved lines are chord measurements.

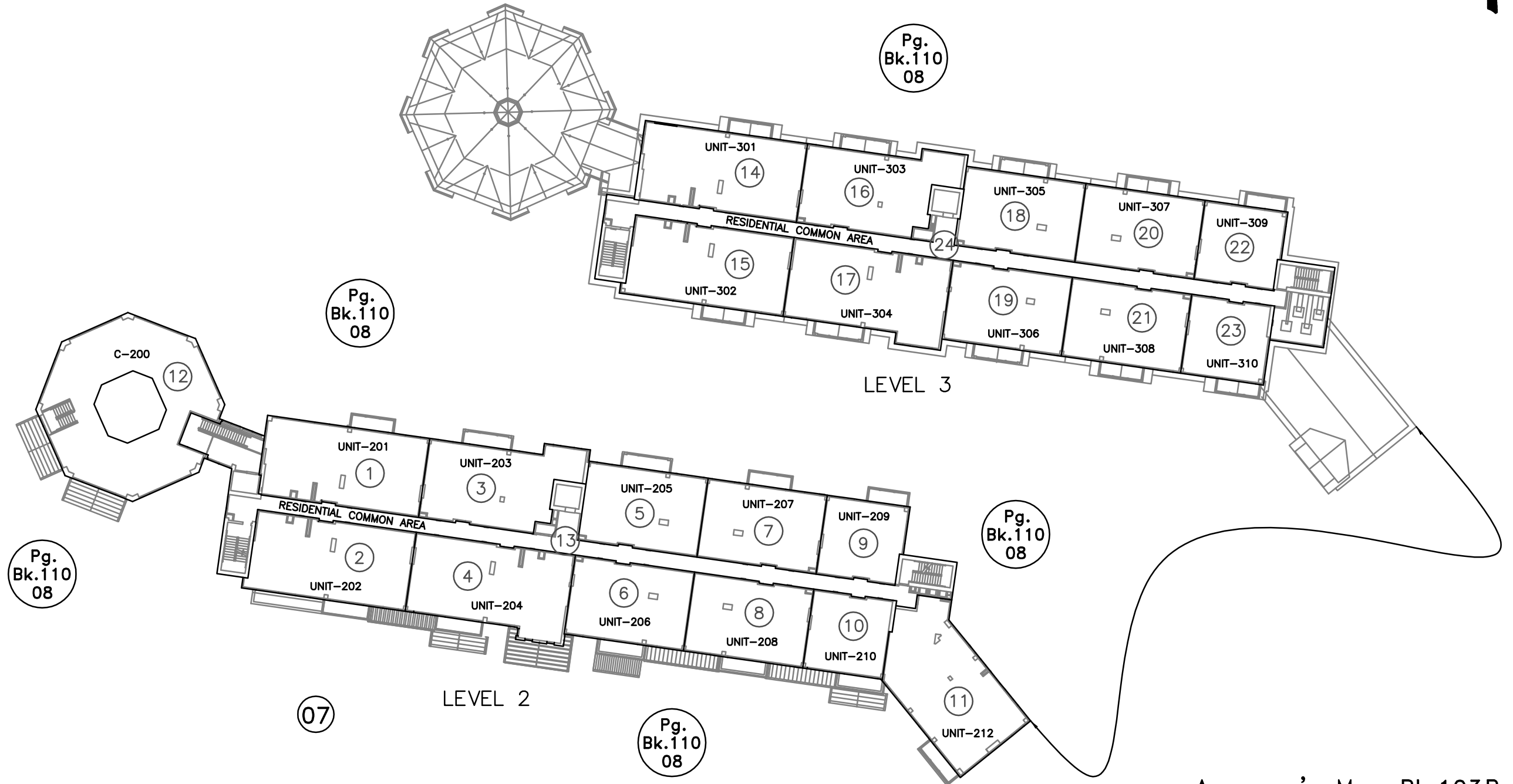
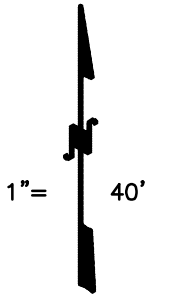
NOTE  
 This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.103Pg.05  
 County of Placer, Calif.

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

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village Phases 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condominium Plans for Northstar Village Phase 1,  
 Iron Horse Lodge – North, Doc. #2005-0031462

103-06



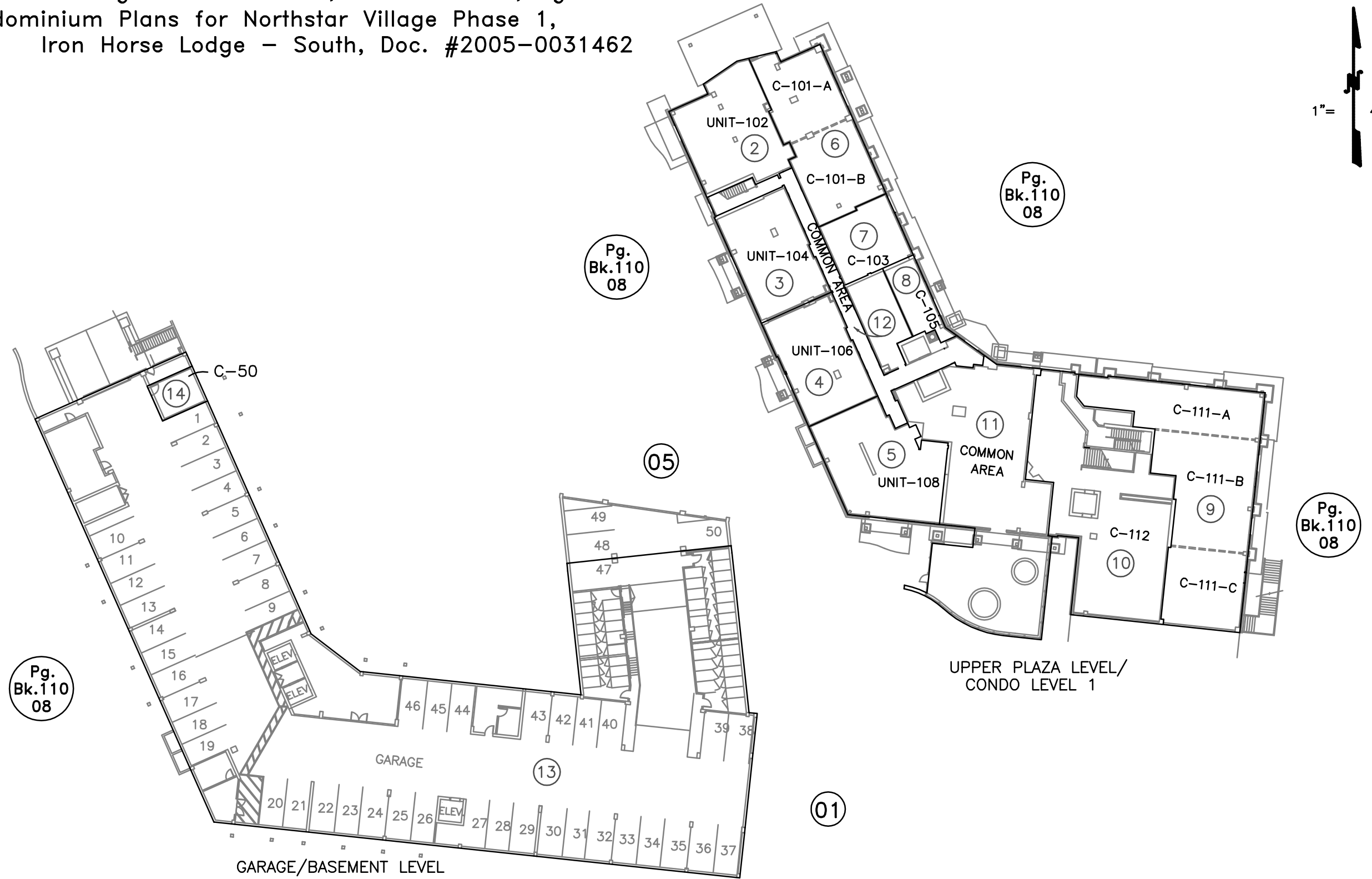
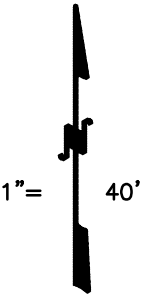
NOTE  
 This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.103Pg.06  
 County of Placer, Calif.

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

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village Phases 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condominium Plans for Northstar Village Phase 1,  
 Iron Horse Lodge – South, Doc. #2005-0031462

103-07



UPPER PLAZA LEVEL/  
 CONDO LEVEL 1

GARAGE/BASEMENT LEVEL

Pg.  
 Bk.110  
 08

Pg.  
 Bk.110  
 08

Pg.  
 Bk.110  
 08

Pg.  
 Bk.110  
 08

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.

NOTE

All distances on curved lines are chord measurements.

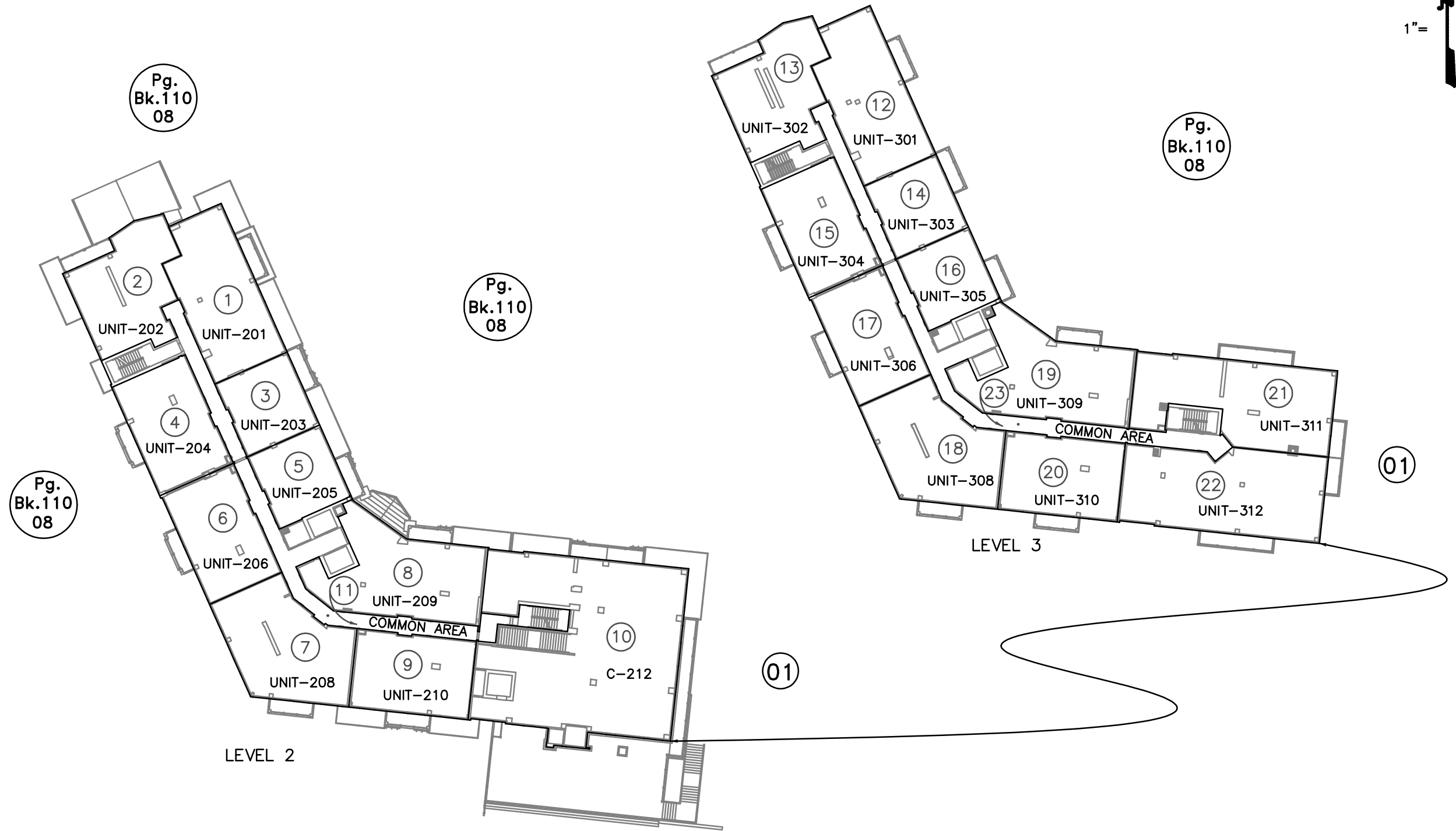
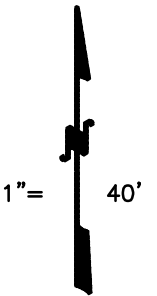
Assessor's Map Bk.103Pg.07  
 County of Placer, Calif.

NOTE

Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village Phases 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condominium Plans for Northstar Village Phase 1,  
 Iron Horse Lodge - South, Doc. #2005-0031462

103-08



Pg. Bk.110 08

Pg. Bk.110 08

Pg. Bk.110 08

Pg. Bk.110 08

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.103Pg.08  
 County of Placer, Calif.

NOTE

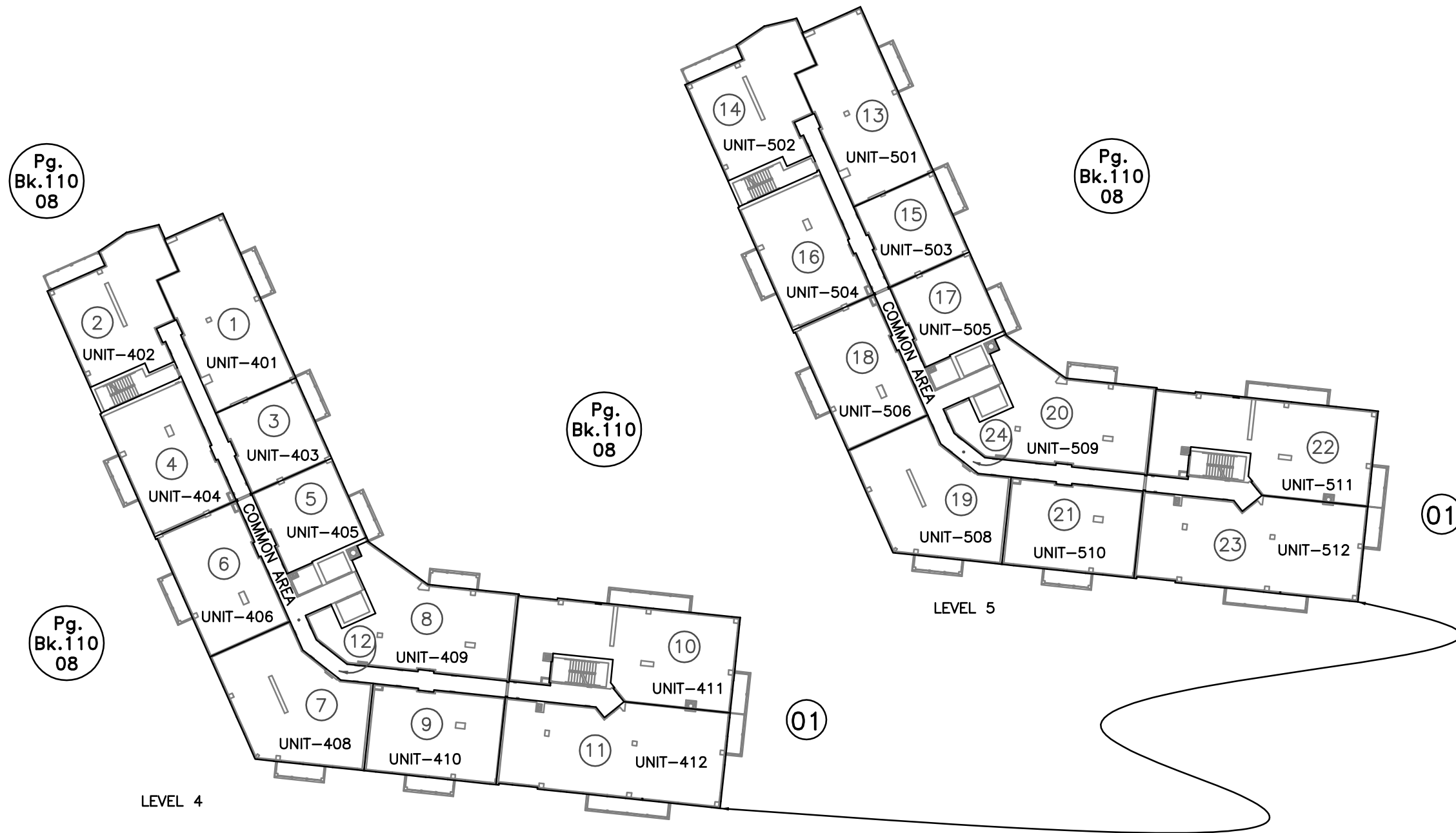
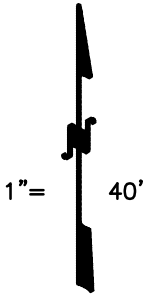
Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

NOTE

All distances on curved lines are chord measurements.

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village Phases 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condominium Plans for Northstar Village Phase 1,  
 Iron Horse Lodge – South, Doc. #2005-0031462

103-09

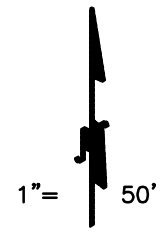


NOTE  
 All distances on curved lines are chord measurements.

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.103Pg.09  
 County of Placer, Calif.

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



Pg.  
Bk.110  
08

Pg.  
Bk.110  
08

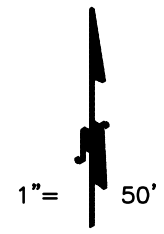
Pg.  
Bk.110  
08

NOTE  
 All distances on curved lines are chord measurements.

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.103Pg.11  
 County of Placer, Calif.

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



LEVEL 3 & 4 RESIDENTIAL UNITS  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

Pg.  
 Bk.110  
 08

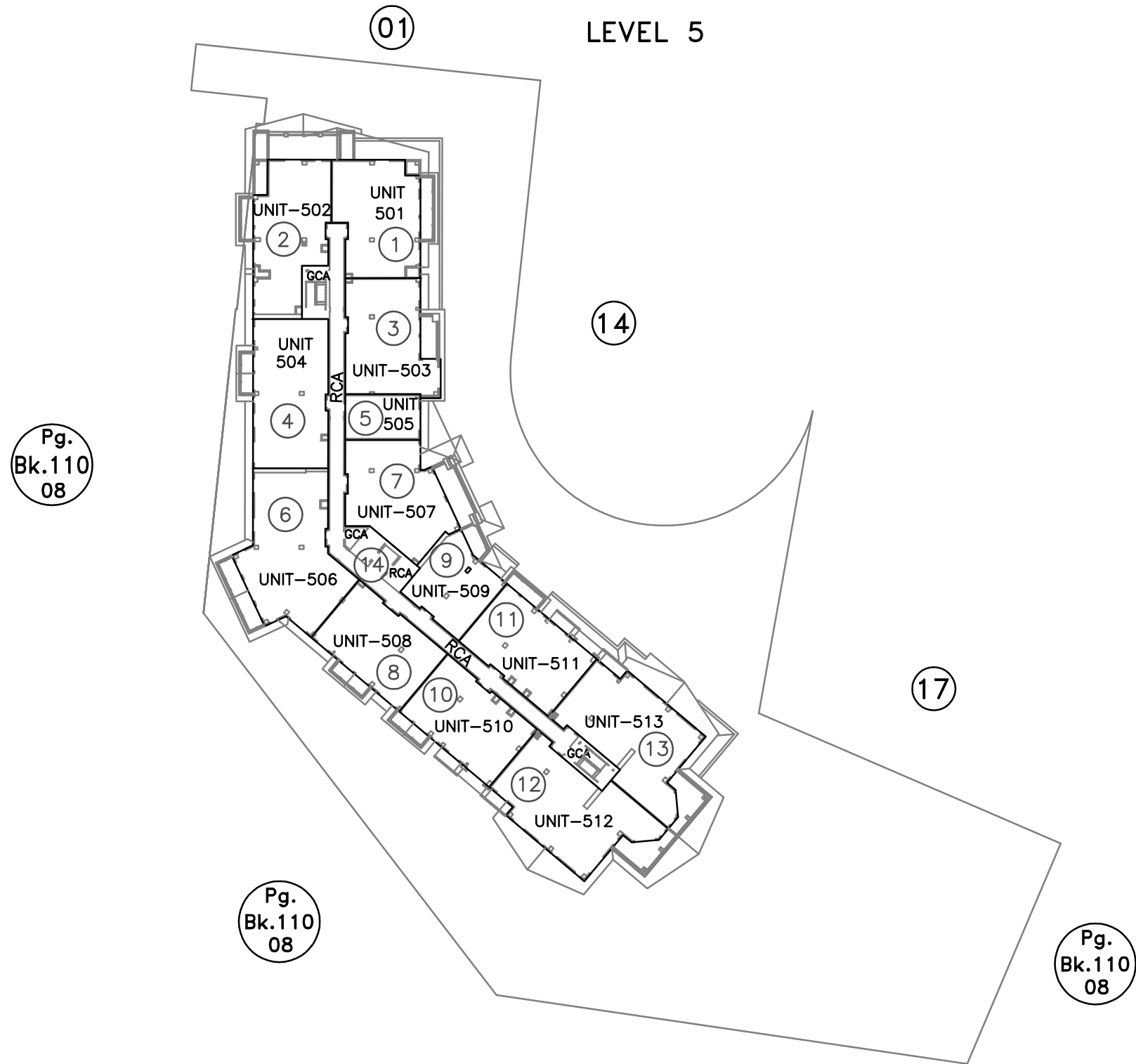
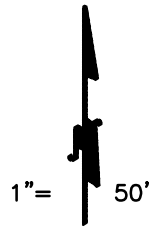
Pg.  
 Bk.110  
 08

Assessor's Map Bk.103Pg.12  
 County of Placer, Calif.

NOTE  
 All distances on curved lines are chord measurements.

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.

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



LEVEL 5 RESIDENTIAL UNITS  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

NOTE  
 All distances on curved lines are chord measurements.

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.

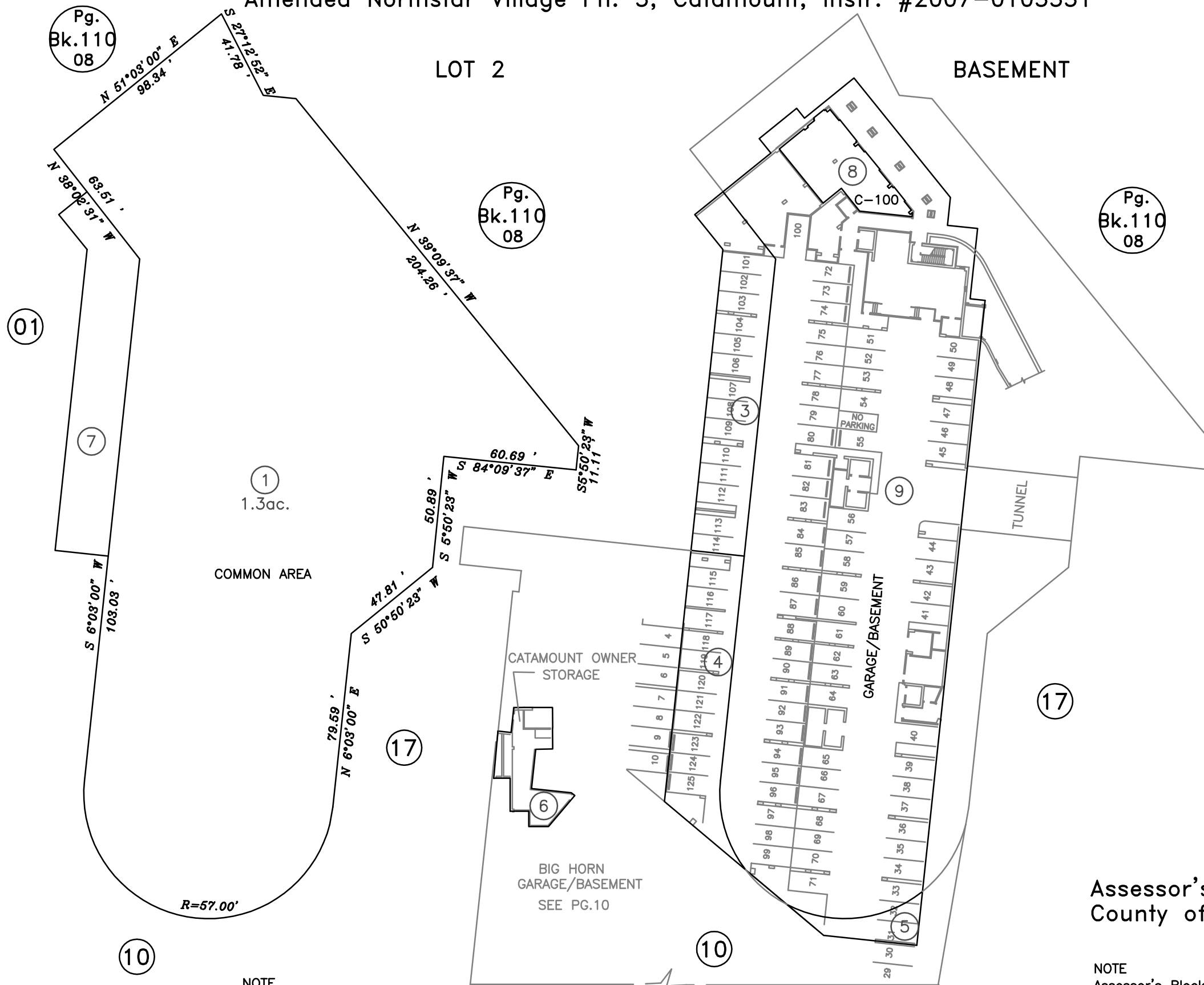
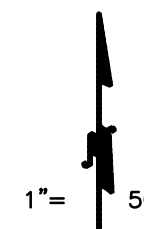
Assessor's Map Bk.103Pg.13  
 County of Placer, Calif.

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



POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 3 & 4 M.O.R. Bk. BB ,Pg. 30  
 Northstar Village Ph. 3, Catamount, Instr. #2006-0121556  
 Amended Northstar Village Ph. 3, Catamount, Instr. #2007-0103331

103-14



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.

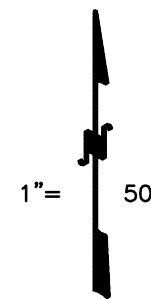
01-23-2008  
 01-25-2007 MMG  
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 Formerly POR 110-080-080, 082 & 103-010-001-000

NOTE  
 All distances on curved lines are chord measurements.

Assessor's Map Bk.103Pg.14  
 County of Placer, Calif.

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

POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 3 & 4 M.O.R. Bk. BB ,Pg. 30  
 Northstar Village Ph. 3, Catamount, Instr. #2006-0121556  
 Amended Northstar Village Ph. 3, Catamount, Instr. #2007-0033132



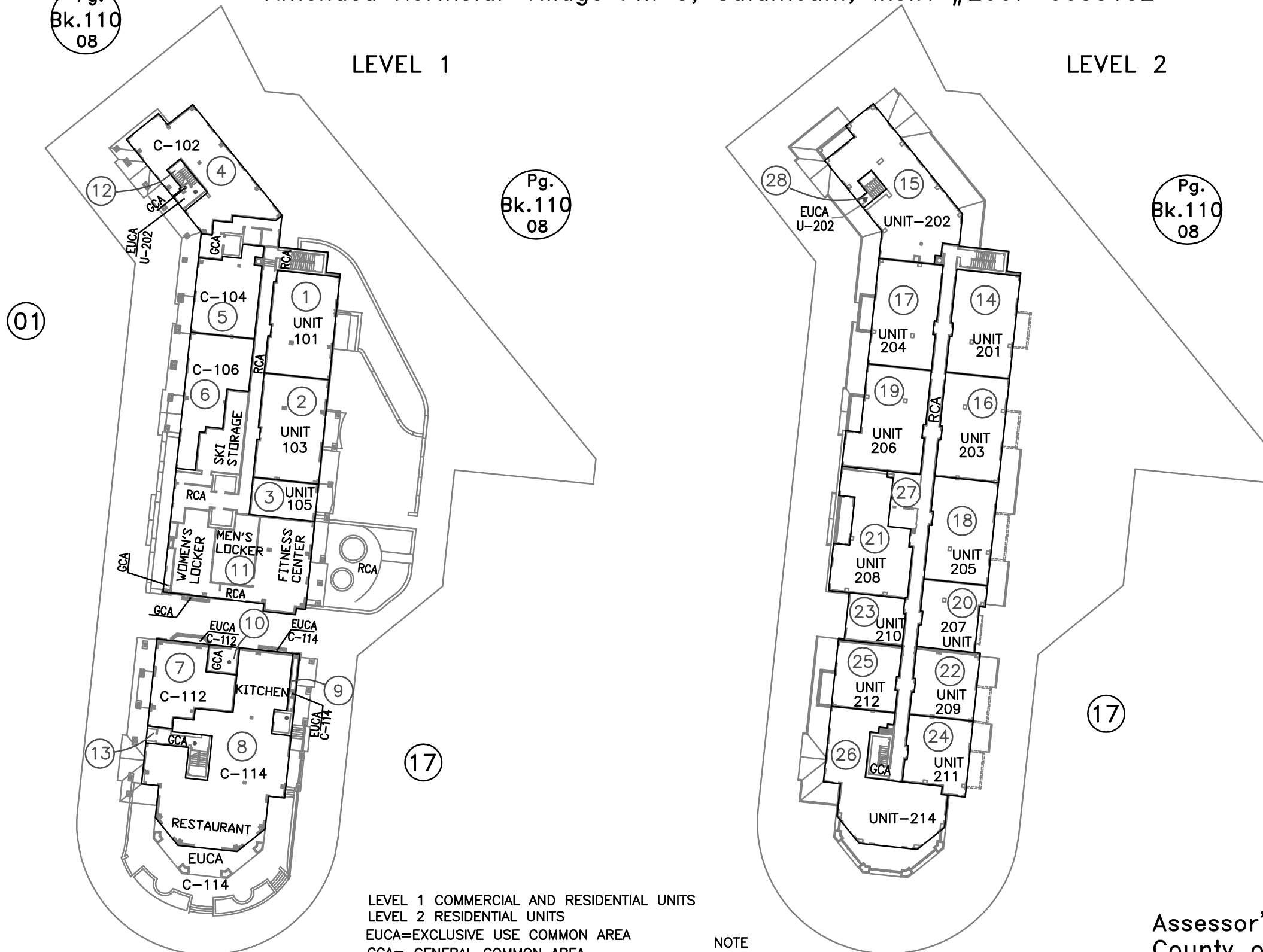
Pg. 08  
Bk.110

LEVEL 1

Pg. 08  
Bk.110

LEVEL 2

Pg. 08  
Bk.110



LEVEL 1 COMMERCIAL AND RESIDENTIAL UNITS  
 LEVEL 2 RESIDENTIAL UNITS  
 EUCA=EXCLUSIVE USE COMMON AREA  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

NOTE  
 All distances on curved lines are chord measurements.

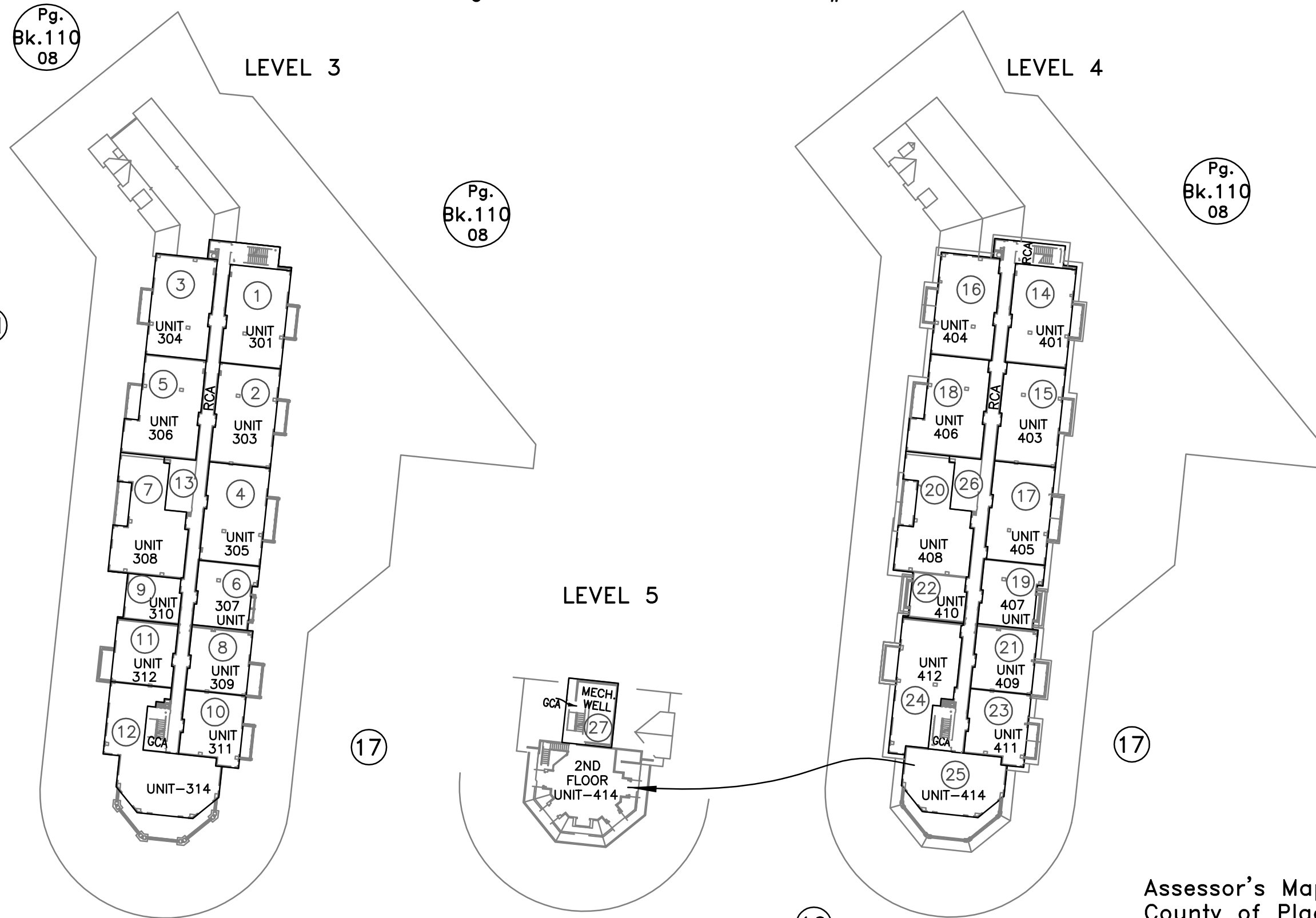
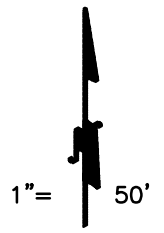
NOTE  
 This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.103Pg.15  
 County of Placer, Calif.

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

POR. S.W. 1/4 SEC.32, T.17N., R.17E., M.D.B.&M.  
 Northstar Village 3 & 4 M.O.R. Bk. BB ,Pg. 30  
 Northstar Village Ph. 3, Catamount, Instr. #2006-0121556

103-16



Pg. Bk.110 08

Pg. Bk.110 08

Pg. Bk.110 08

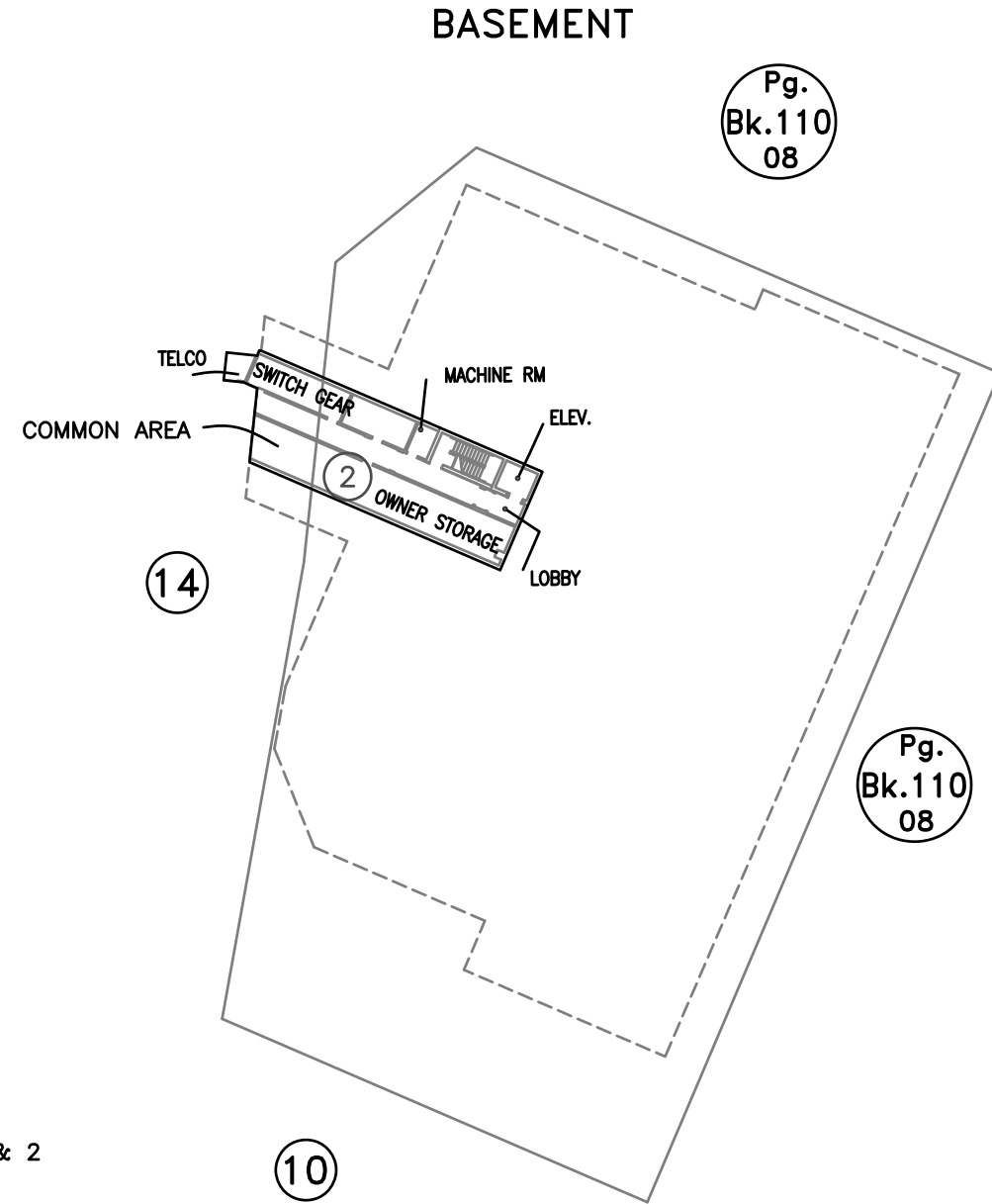
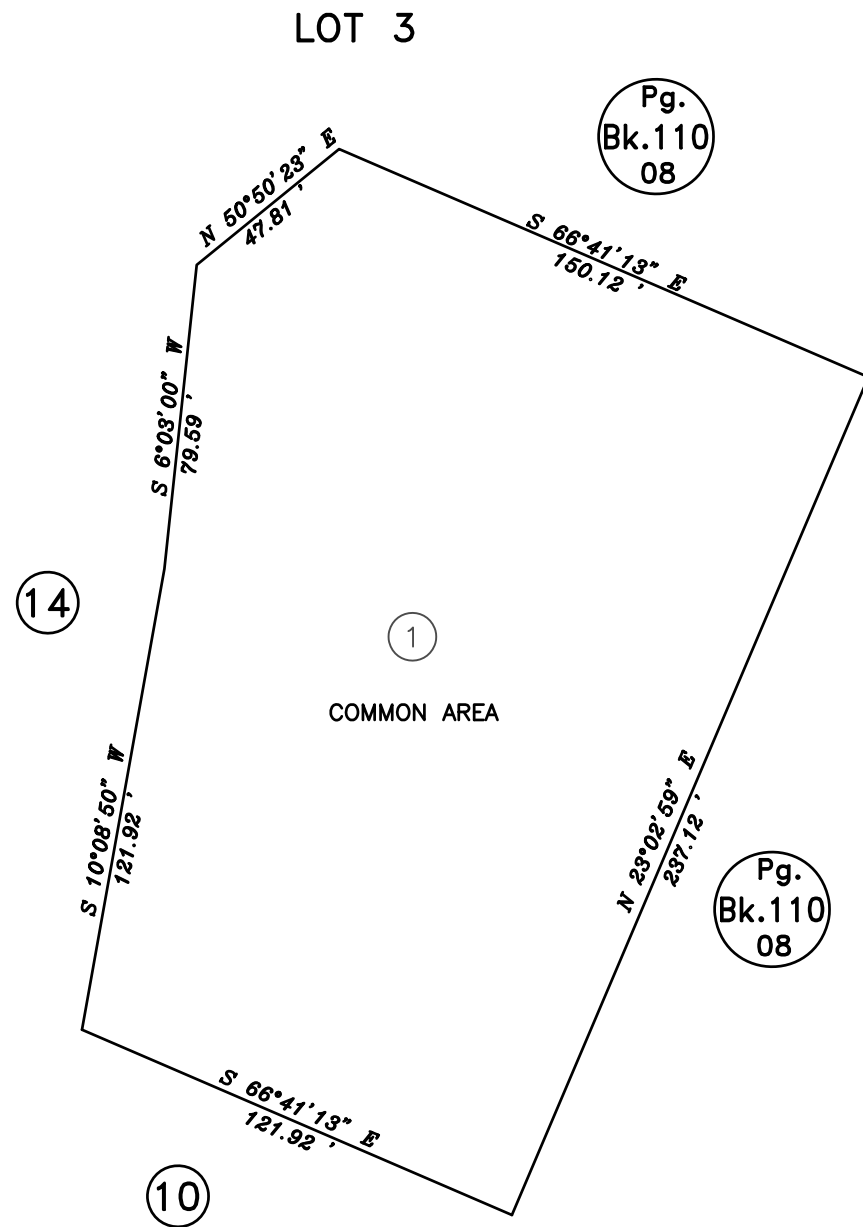
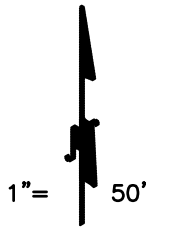
NOTE  
 This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

LEVEL 3,4 & 5 RESIDENTIAL UNITS  
 GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

NOTE  
 All distances on curved lines are chord measurements.

Assessor's Map Bk.103Pg.16  
 County of Placer, Calif.

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



LEVEL 1 & 2  
 PAGE 18

LEVEL 3 - 5  
 PAGE 19

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.

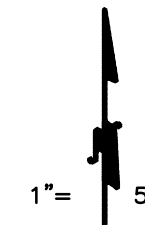
NOTE

All distances on curved lines are chord measurements.

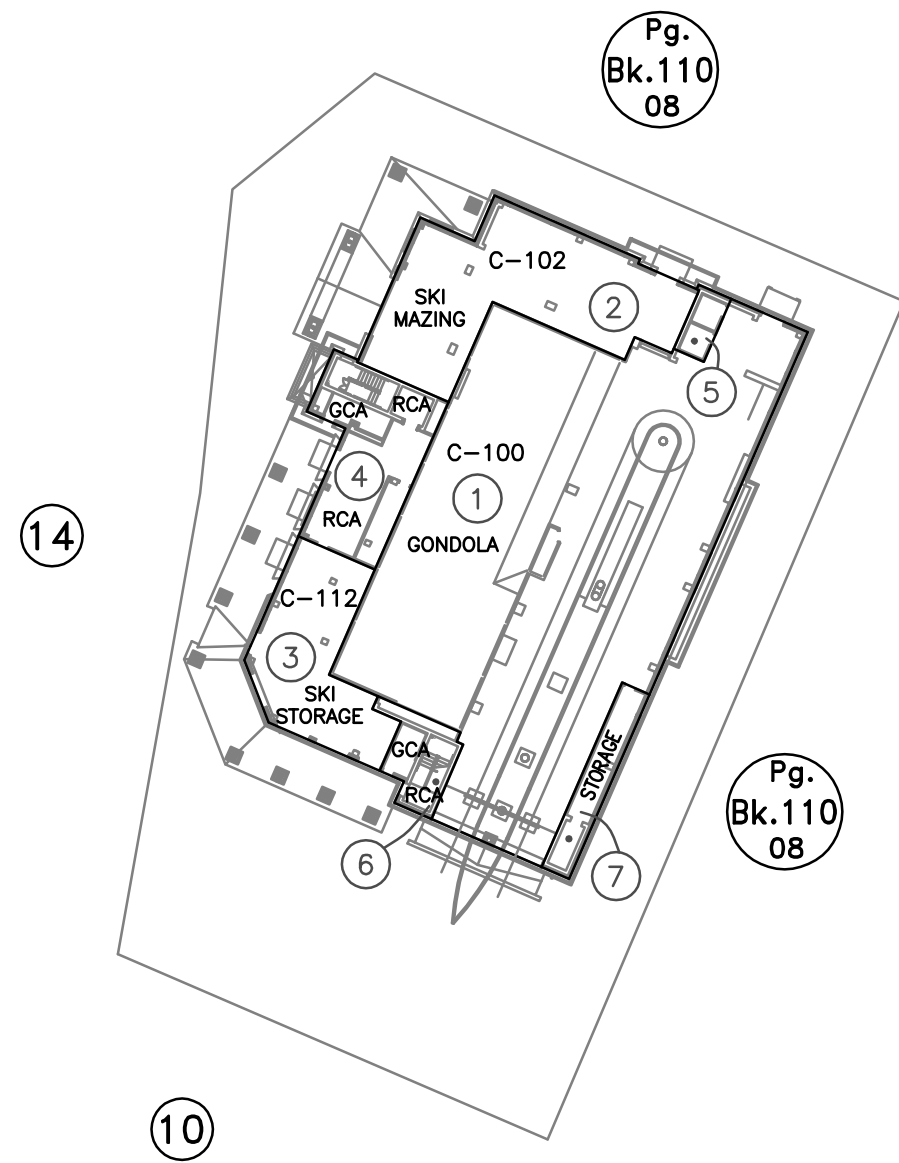
Assessor's Map Bk.103Pg.17  
 County of Placer, Calif.

NOTE

Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.



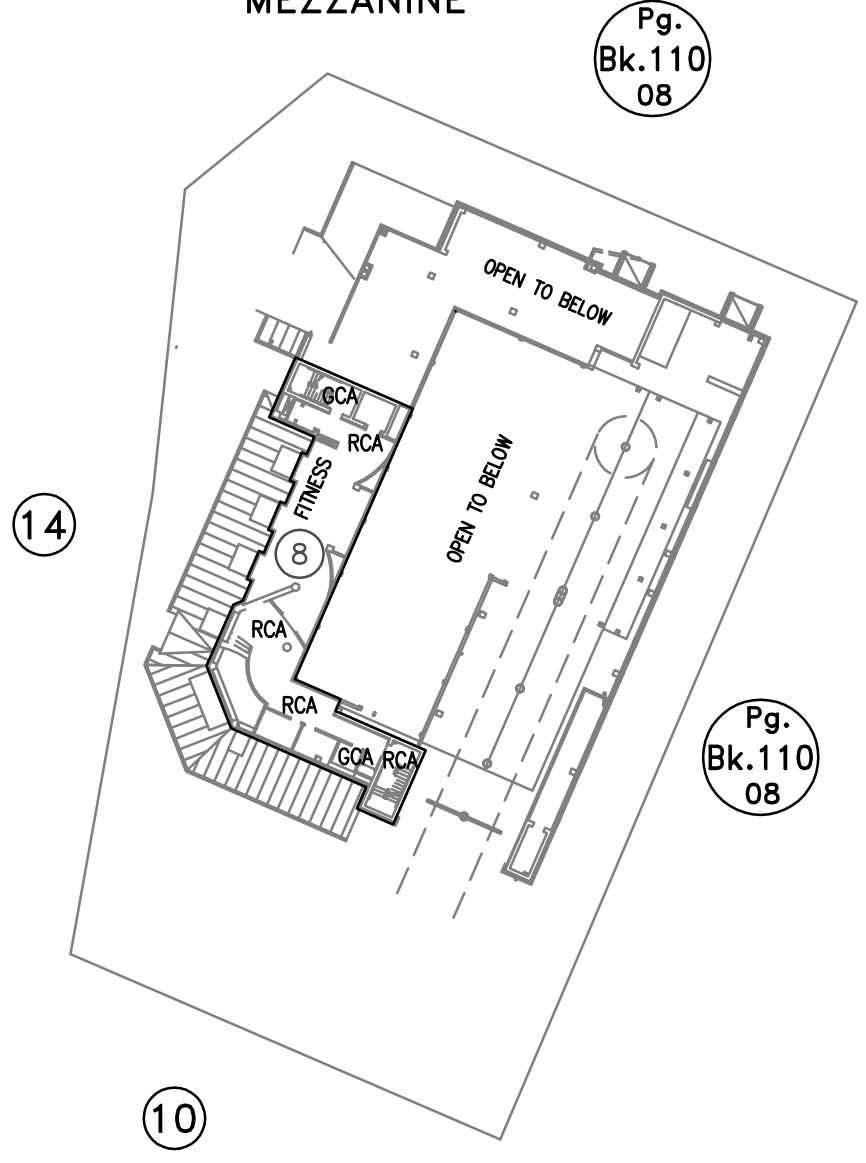
LEVEL 1



Pg.  
Bk.110  
08

Pg.  
Bk.110  
08

LEVEL 2  
MEZZANINE



Pg.  
Bk.110  
08

Pg.  
Bk.110  
08

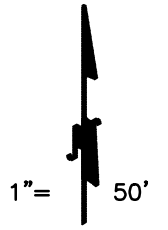
GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

NOTE  
 All distances on curved lines are chord measurements.

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.103Pg.18  
 County of Placer, Calif.

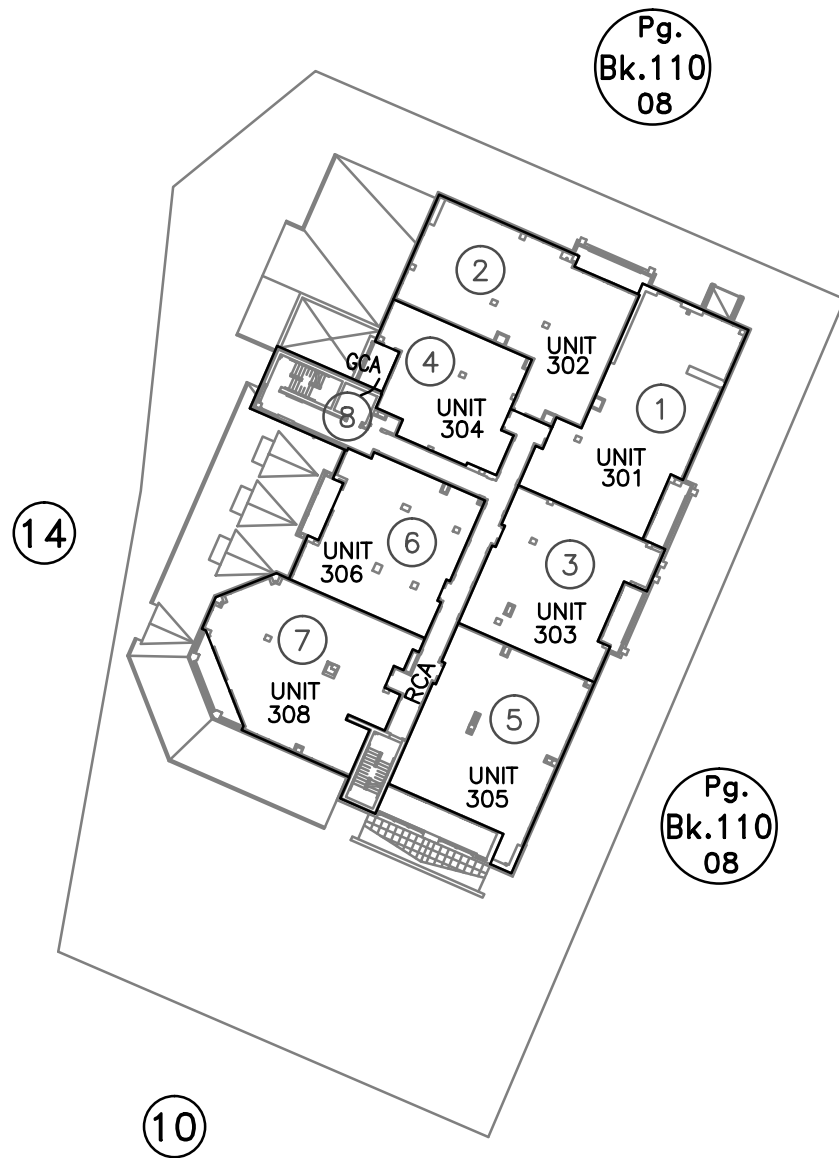
NOTE  
 Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.



LEVEL 3

LEVEL 4

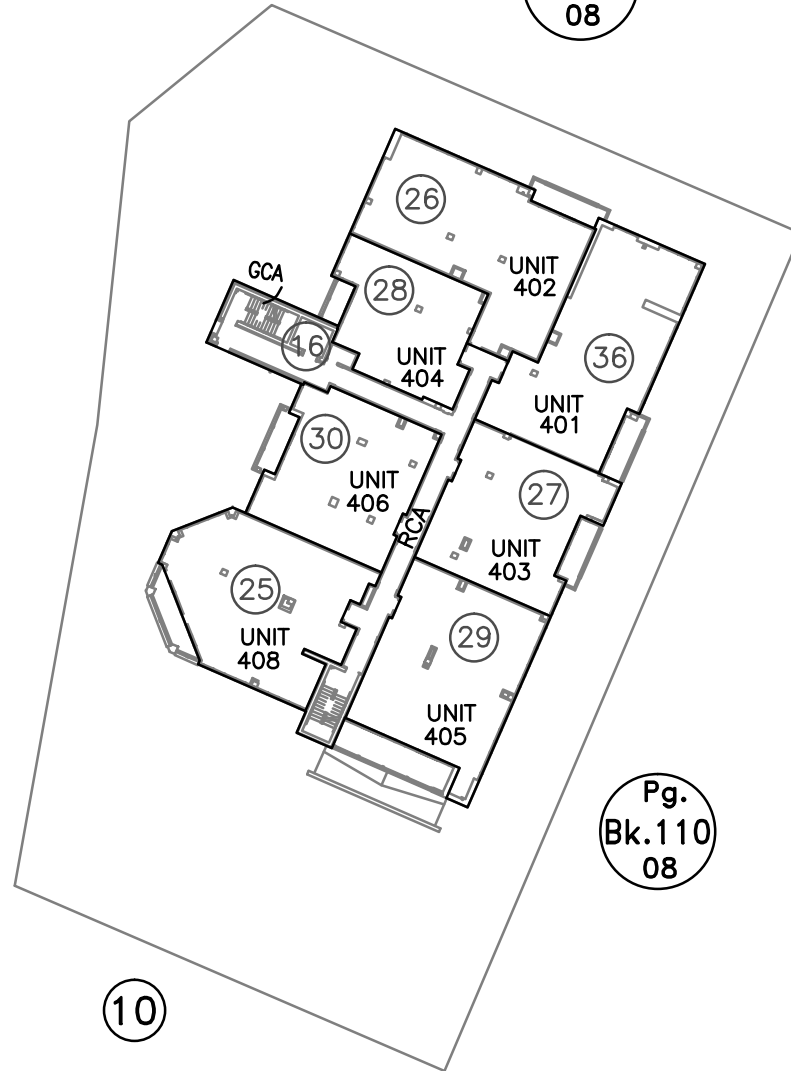
LEVEL 5



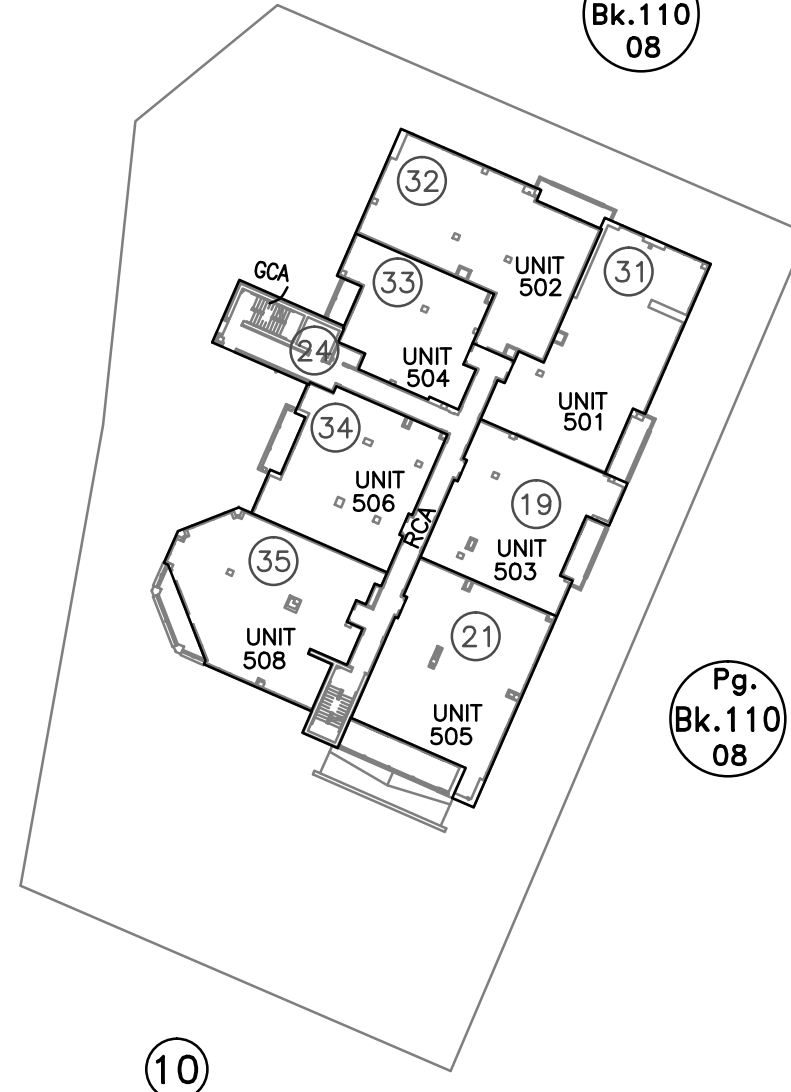
Pg.  
Bk.110  
08

Pg.  
Bk.110  
08

Pg.  
Bk.110  
08



Pg.  
Bk.110  
08



Pg.  
Bk.110  
08

GCA= GENERAL COMMON AREA  
 RCA= RESIDENTIAL COMMON AREA

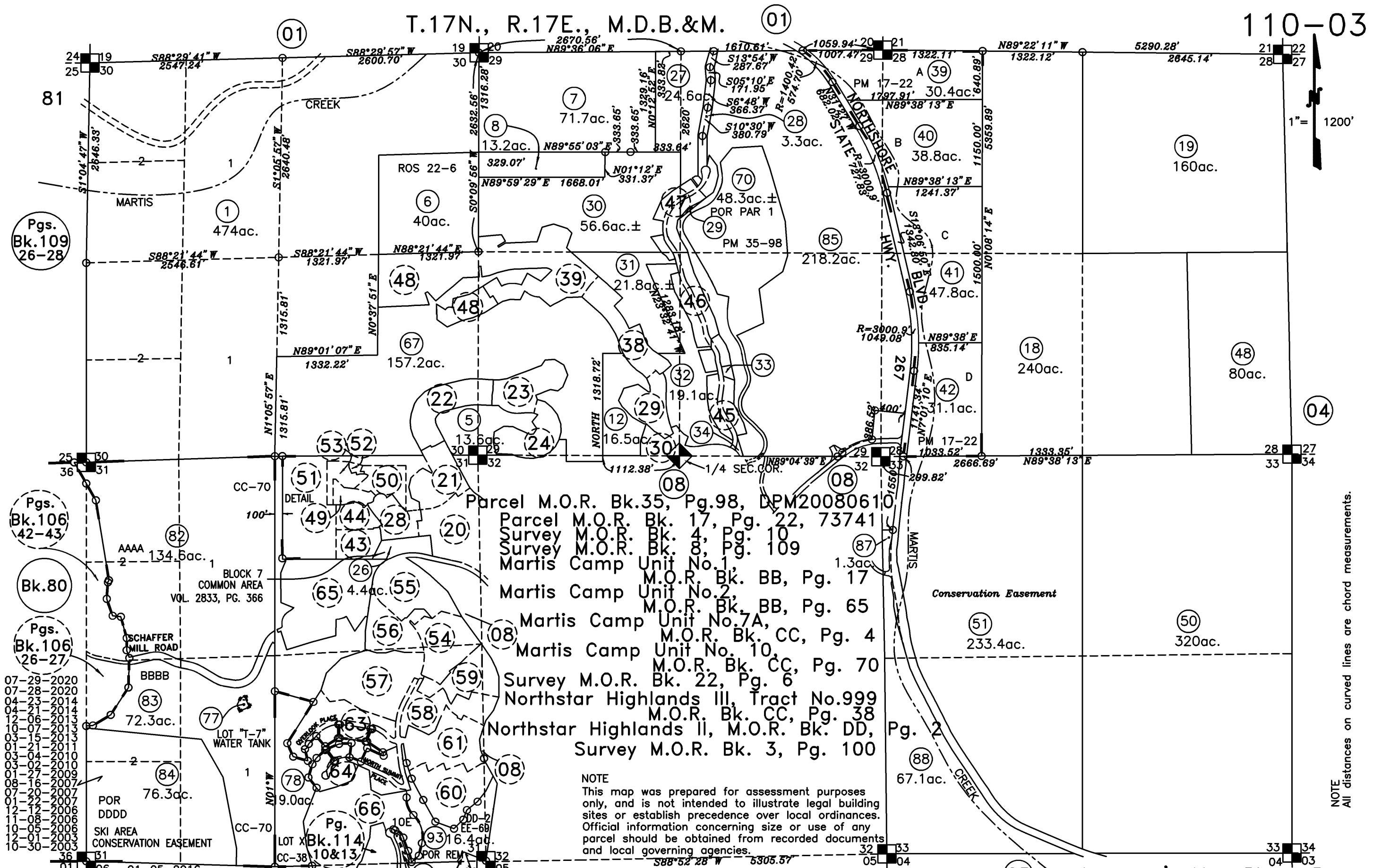
10-09-2012  
 07-24-2012  
 02-29-2012  
 02-08-2012  
 01-25-2007 MMG  
 Page Drawn Electronically  
 Formerly 110-080-081

NOTE  
 All distances on curved lines are chord measurements.

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.103Pg.19  
 County of Placer, Calif.

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



Pgs. Bk.109 26-28

Pgs. Bk.106 42-43

Bk.80

Pgs. Bk.106 26-27

- 07-29-2020
- 07-28-2020
- 04-23-2014
- 04-21-2014
- 12-06-2013
- 10-07-2013
- 03-15-2013
- 01-21-2011
- 03-04-2010
- 03-02-2010
- 01-27-2009
- 08-16-2007
- 07-20-2007
- 01-22-2007
- 12-12-2006
- 11-08-2006
- 10-05-2006
- 12-01-2003
- 10-30-2003

04-19-2004  
 02-21-2002  
 12-10-2001  
 02-18-2000  
 Page Redrawn Per BaseMap Information.

01-05-2016  
 12-04-2014  
 08-26-2014  
 08-25-2014  
 08-11-2014

12-14-2016

Northstar Unit 5b, M.O.R. Bk. L, Pg. 5  
 Northstar Unit 5b, Block 7(Condo . Cert. 2833-366)  
 Northstar Highlands II PH 2 LL SUB, M.O.R. Bk. EE, Pg. 69 ESD19-00078

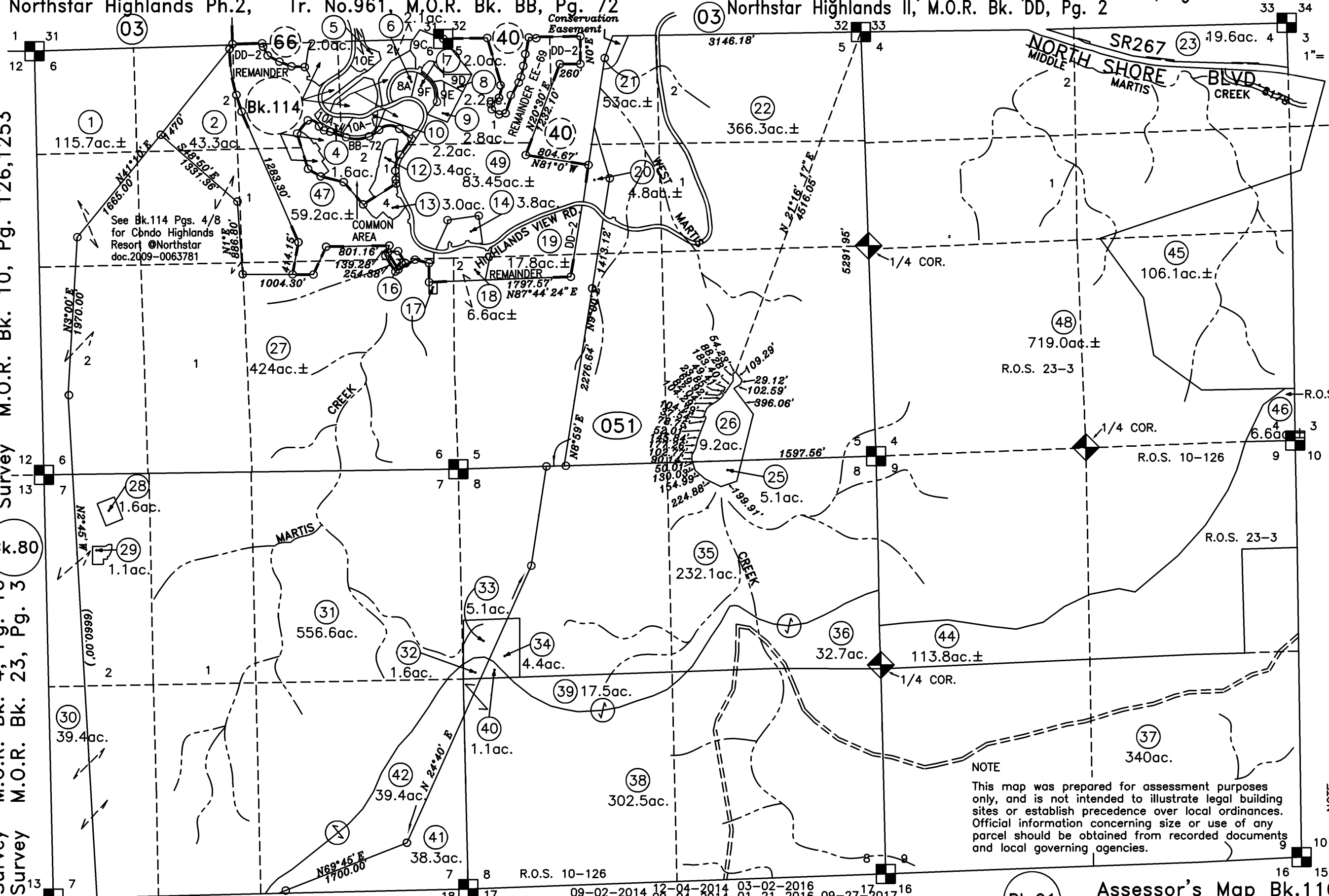
Parcel M.O.R. Bk.35, Pg.98, DPM20080610  
 Parcel M.O.R. Bk. 17, Pg. 22, 73741  
 Survey M.O.R. Bk. 4, Pg. 10  
 Survey M.O.R. Bk. 8, Pg. 109  
 Martis Camp Unit No.1  
 Martis Camp Unit No.2  
 Martis Camp Unit No.7A,  
 Martis Camp Unit No. 10,  
 Survey M.O.R. Bk. 22, Pg. 6  
 Northstar Highlands III, Tract No.999  
 Northstar Highlands II, M.O.R. Bk. DD, Pg. 2  
 Survey M.O.R. Bk. 3, Pg. 100

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.110Pg.03  
 County of Placer, Calif.  
 NOTE  
 Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

NOTE All distances on curved lines are chord measurements.

Survey M.O.R. Bk. 10, Pg. 126,1253  
 Survey M.O.R. Bk. 4, Pg. 10  
 Survey M.O.R. Bk. 23, Pg. 3  
 Survey M.O.R. Bk. 10, Pg. 126,1253  
 Survey M.O.R. Bk. 4, Pg. 10  
 Survey M.O.R. Bk. 23, Pg. 3



See Bk.114 Pgs. 4/8  
 for Condo Highlands  
 Resort ©Northstar  
 doc.2009-0063781

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.

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

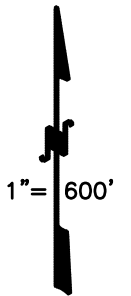
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04-09-99	11-20-2006	05-16-2007	02-04-2009	01-26-2011	03-15-2013	08-25-2014	09-04-2014	01-21-2016	12-14-2016
JAC			01-30-2008	01-18-2011	09-21-2011	08-12-2014	NOTE	04-22-2015	03-04-2016
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All distances on curved lines are chord measurements.

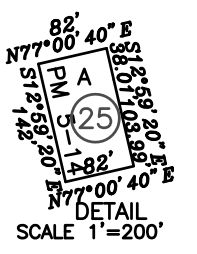
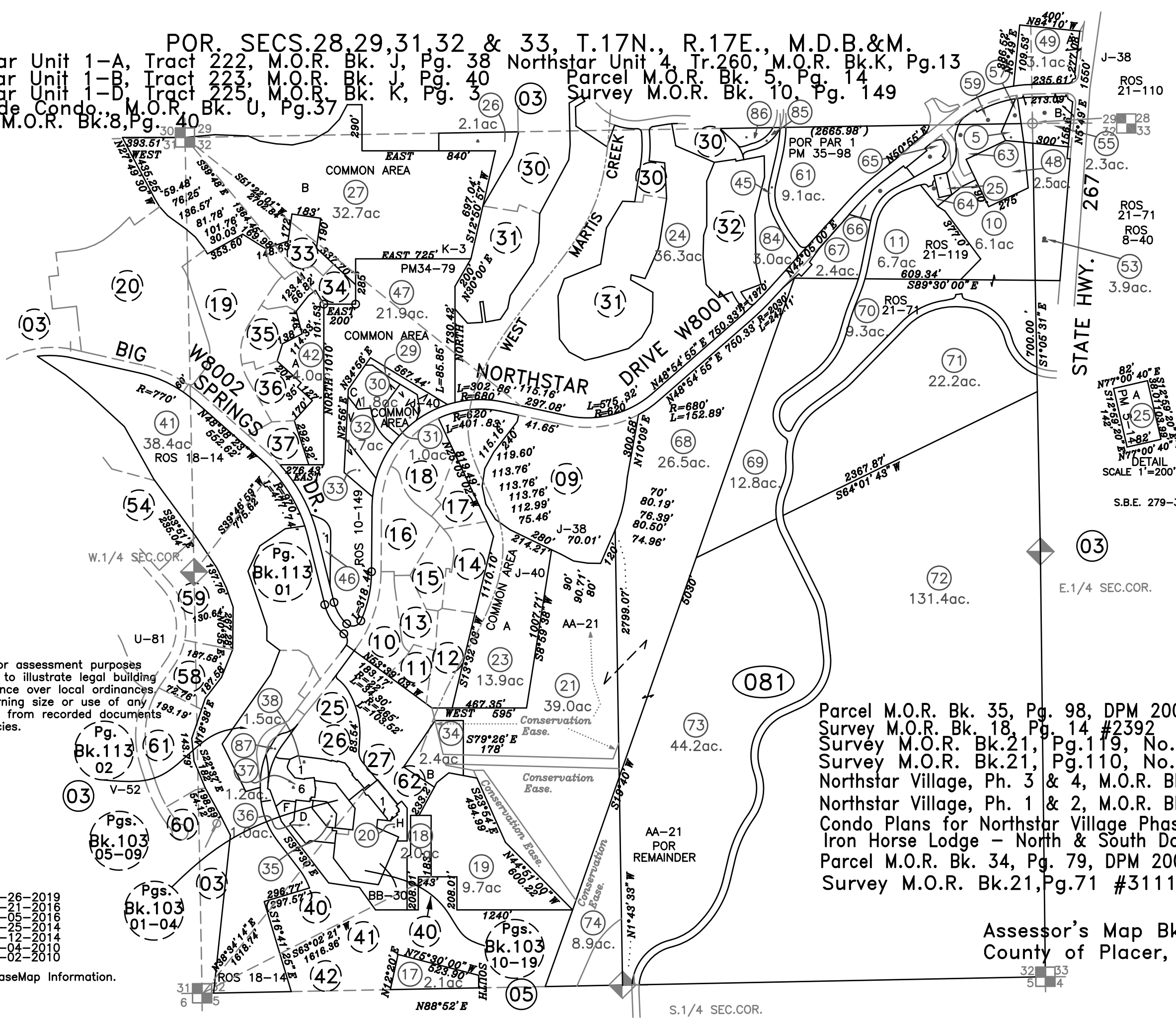
Bk.91

Assessor's Map Bk.110Pg.05  
 County of Placer, Calif.





POR. SECS. 28, 29, 31, 32 & 33, T. 17N., R. 17E., M.D.B. & M.  
Northstar Unit 1-A, Tract 222, M.O.R. Bk. J, Pg. 38 Northstar Unit 4, Tr. 260, M.O.R. Bk. K, Pg. 13  
Northstar Unit 1-B, Tract 223, M.O.R. Bk. J, Pg. 40 Parcel M.O.R. Bk. 5, Pg. 14  
Northstar Unit 1-D, Tract 225, M.O.R. Bk. K, Pg. 3 Survey M.O.R. Bk. 10, Pg. 149  
Brookside Condo., M.O.R. Bk. U, Pg. 37  
Survey M.O.R. Bk. 8, Pg. 40



S.B.E. 279-31-16-1

E. 1/4 SEC. COR.

S. 1/4 SEC. COR.

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.

- 08-12-2009
- 09-23-2008
- 11-02-2007
- 08-16-2007
- 07-17-2007
- 05-16-2007
- 03-19-2007
- 01-25-2007
- 12-12-2006
- 11-30-2006
- 04-17-2006
- 01-19-2006
- 01-12-2006
- 11-28-2005
- 02-03-2005
- 02-03-2005
- 04-19-2004
- 10-30-2003
- 12-10-2001
- 04-25-2001
- 02-01-2001
- 11-12-2000
- 09-11-2000
- 02-18-2000
- 02-26-2019
- 01-21-2016
- 01-05-2016
- 08-25-2014
- 08-12-2014
- 03-04-2010
- 03-02-2010

Page Redrawn per BaseMap Information.

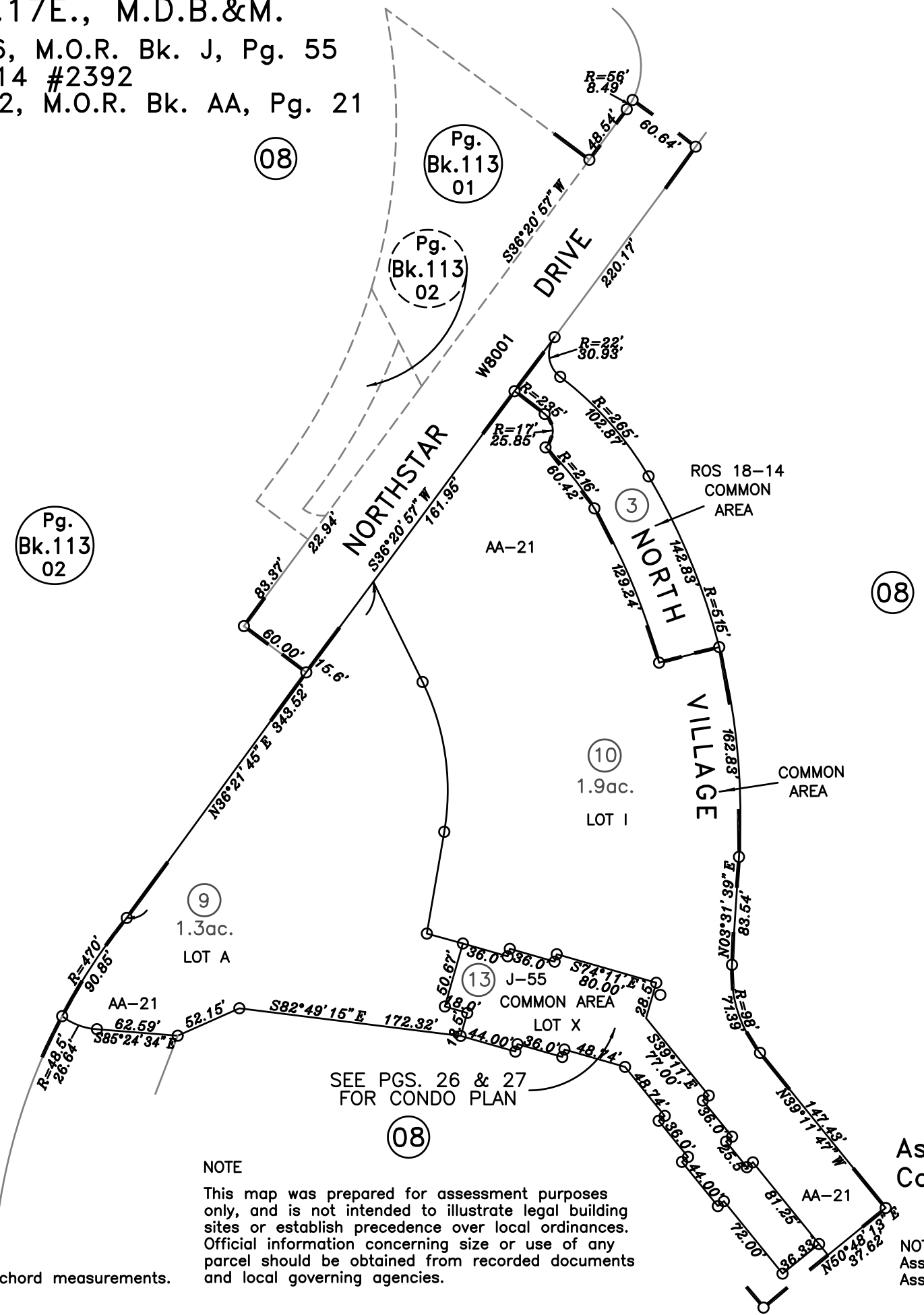
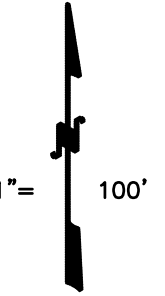
Parcel M.O.R. Bk. 35, Pg. 98, DPM 20080610  
 Survey M.O.R. Bk. 18, Pg. 14 #2392  
 Survey M.O.R. Bk. 21, Pg. 119, No. 2793  
 Survey M.O.R. Bk. 21, Pg. 110, No. 3166  
 Northstar Village, Ph. 3 & 4, M.O.R. Bk. BB, Pg. 30  
 Northstar Village, Ph. 1 & 2, M.O.R. Bk. AA, Pg. 21  
 Condo Plans for Northstar Village Phase 1,  
 Iron Horse Lodge - North & South Doc#2005-0031462  
 Parcel M.O.R. Bk. 34, Pg. 79, DPM 20050428  
 Survey M.O.R. Bk. 21, Pg. 71 #3111

Assessor's Map Bk. 110 Pg. 08  
County of Placer, Calif.

NOTE  
Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.  
All distances on curved lines are chord measurements.

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 Northstar Unit 3, Tract 256, M.O.R. Bk. J, Pg. 55  
 Survey M.O.R. Bk 18, Pg. 14 #2392  
 Northstar Village Ph. 1 & 2, M.O.R. Bk. AA, Pg. 21

110-25



09-23-2008  
 04-09-2008  
 11-01-2007  
 12-12-2006  
 02-03-2005  
 03-24-2003 GHM/JAC  
 Page Drawn Per Basemap Information

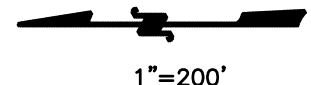
NOTE  
 All distances on curved lines are chord measurements.

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.110Pg.25  
 County of Placer, Calif.

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

POR.SEC.5,T.16N.,R.17E.,&POR.SEC.32,T.17N.,R.17E.,M.D.B.&M. 110-40  
 Northstar Unit 4, Tract No. 260, M.O.R. Bk. K, Pg. 13



08

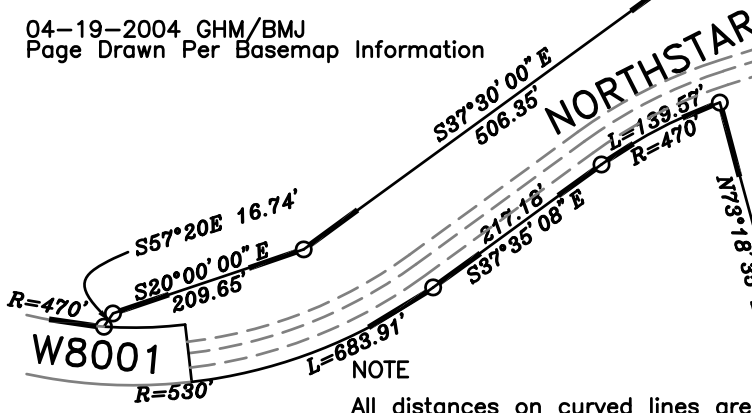
6  
4.1ac.

5  
25.8ac.

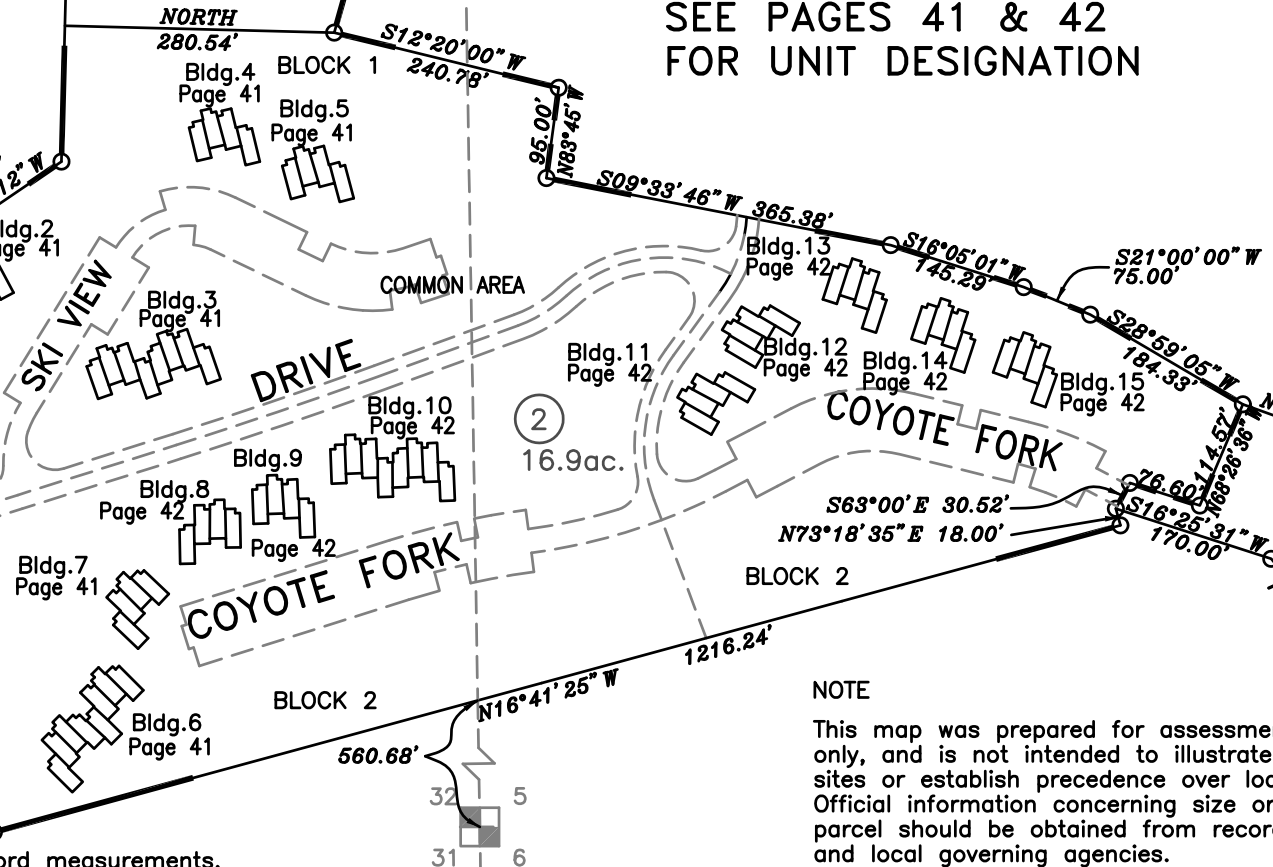
05

NOTE:  
SEE PAGES 41 & 42  
FOR UNIT DESIGNATION

04-19-2004 GHM/BMJ  
Page Drawn Per Basemap Information



NOTE  
All distances on curved lines are chord measurements.



NOTE  
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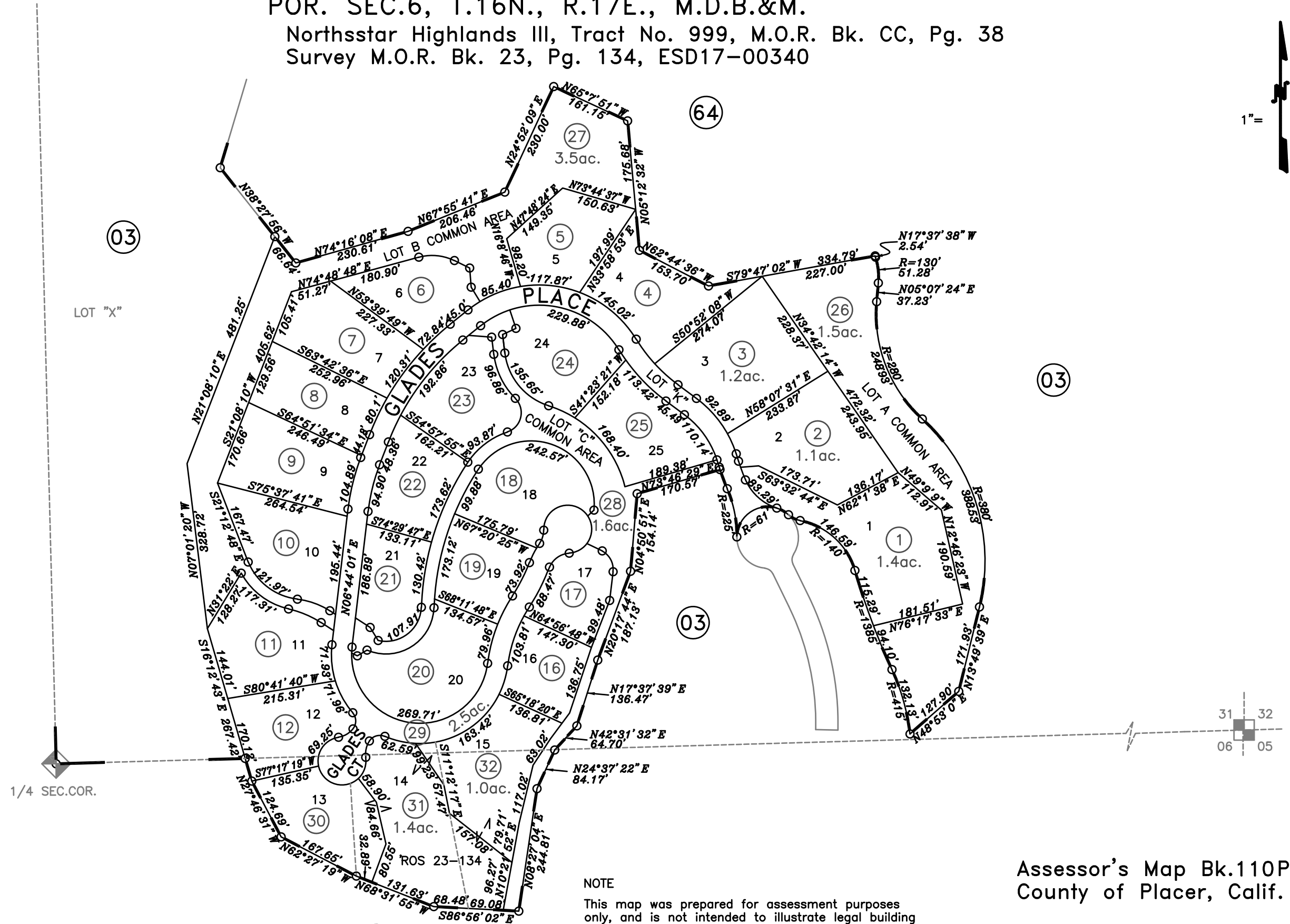
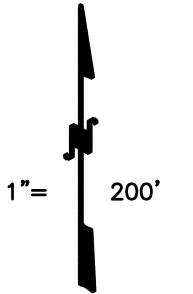
Assessor's Map Bk.110Pg.40  
County of Placer, Calif.

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

32 5  
31 6

POR. SEC.31, T.17N., R.17E., M.D.B.&M.  
 POR. SEC.6, T.16N., R.17E., M.D.B.&M.  
 Northstar Highlands III, Tract No. 999, M.O.R. Bk. CC, Pg. 38  
 Survey M.O.R. Bk. 23, Pg. 134, ESD17-00340

110-66



NOTE  
 All distances on curved lines are chord measurements.

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.110Pg.66  
 County of Placer, Calif.

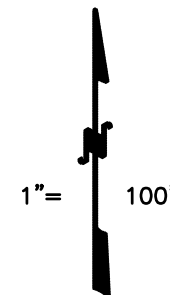
NOTE  
 Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

POR. W.1/2 SEC.32, T.17N., R.17E., M.D.B.&M.

The Northside Phase 1 Village Walk Townhomes  
Tract No. 950 M.O.R. Bk. BB, Pg. 84

The Northside Phase 3 Village Walk Townhomes  
Tract No. 979 M.O.R. Bk. BB, Pg. 100

113-01

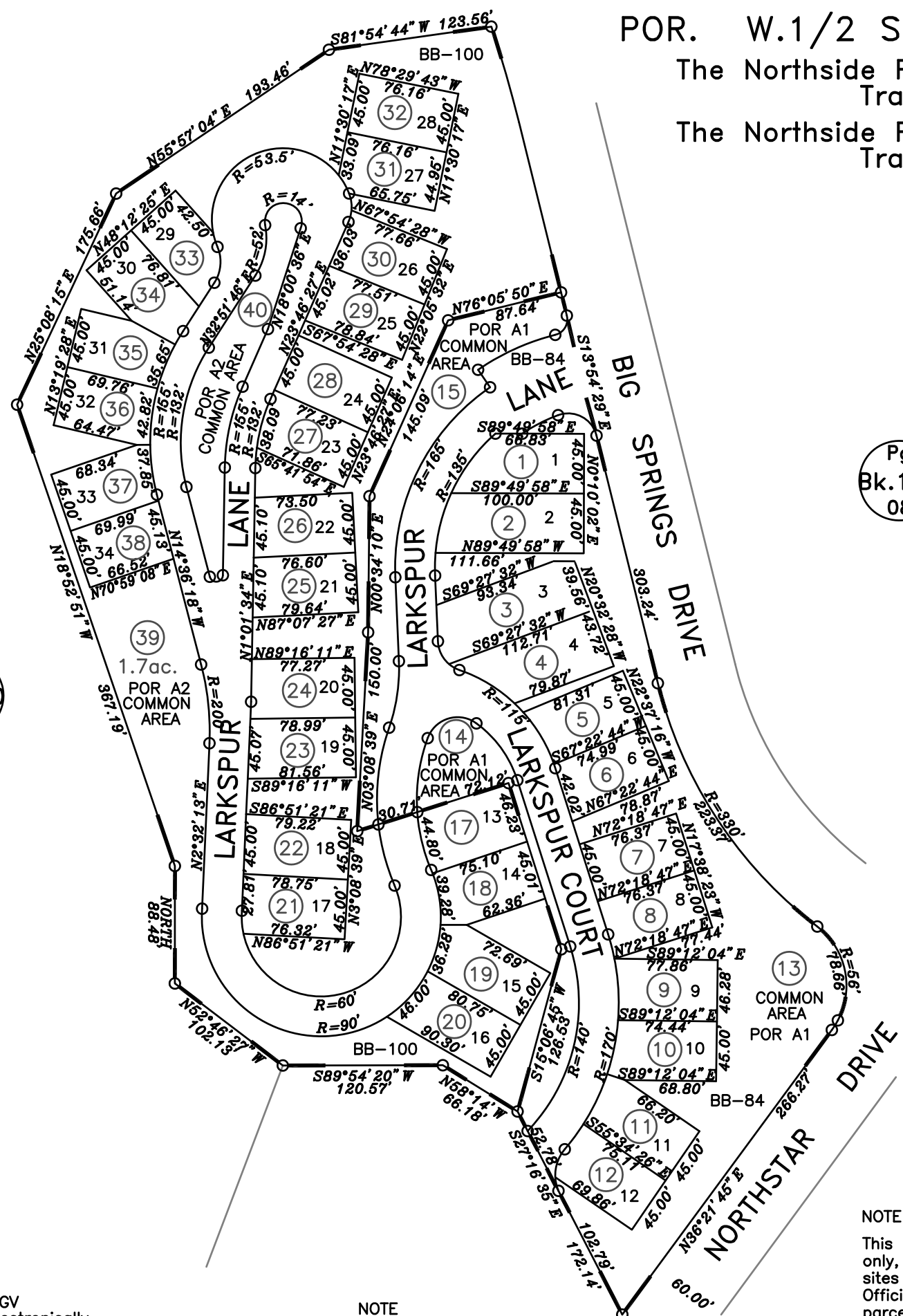


Pg.  
Bk.110  
08

Pg.  
Bk.110  
08

Pg.  
Bk.110  
10

Pg.  
Bk.110  
25



NOTE  
All distances on curved lines are arc measurements.

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.113Pg.01  
County of Placer, Calif.

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

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.

The Northside - Phase 2, Tract No. 965, M.O.R. Bk. BB, Pg. 99

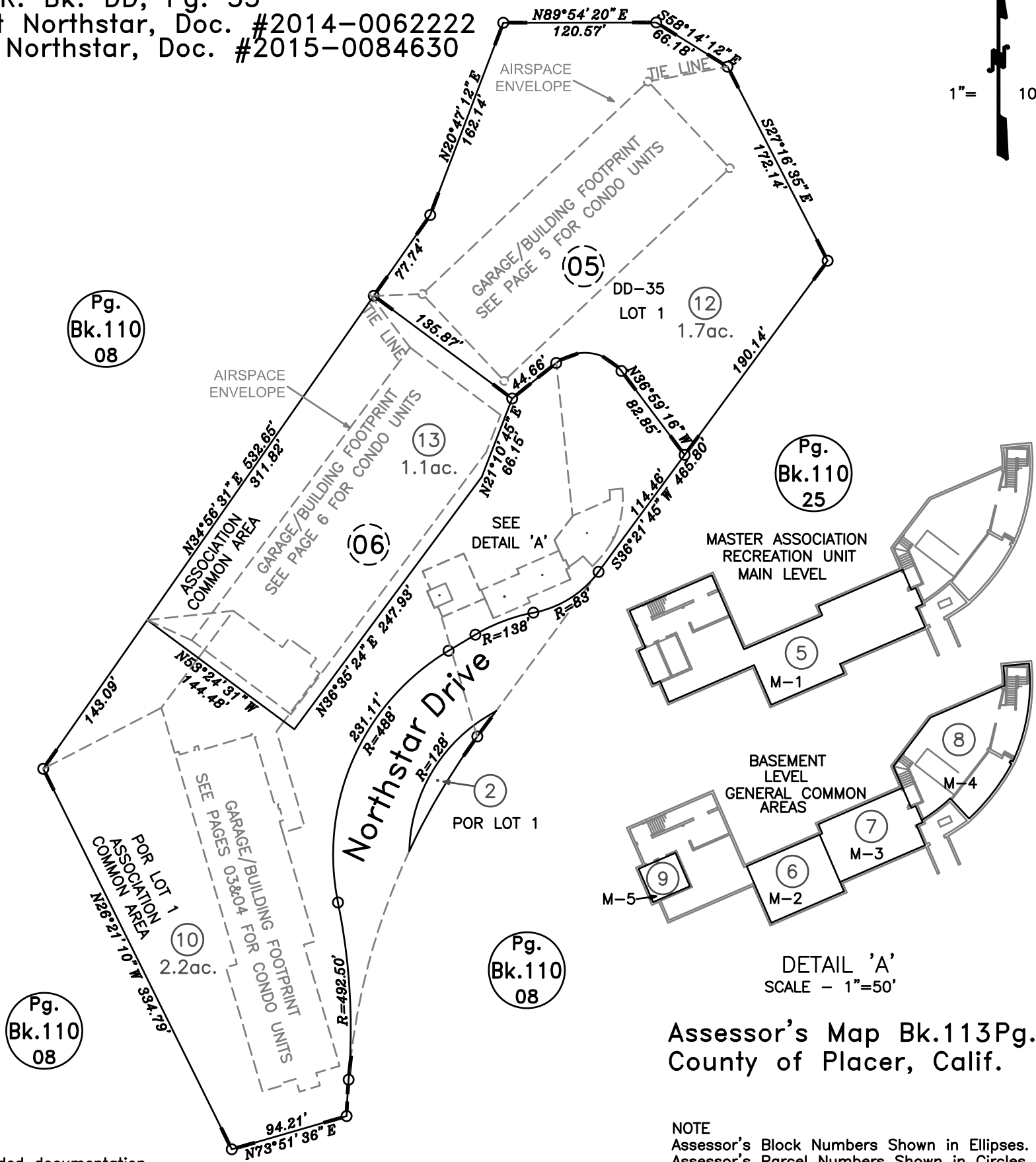
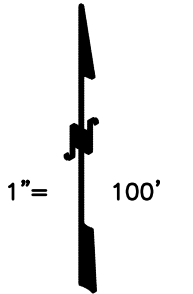
Condominium Plan, The Northside - Phase 2 - Northstar Lodge, Doc. #2008-0054591

The Northside - Phase 4 Tract No. ESD15-00125 M.O.R. Bk. DD, Pg. 35

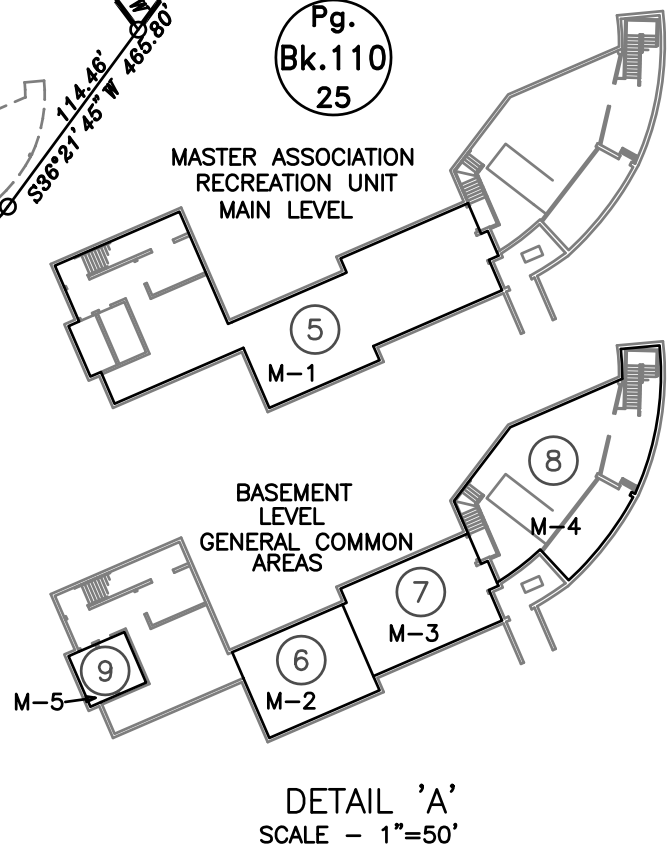
Condo. Plan, Lot 2 The Northside - Ph 2B Welk Resort Northstar, Doc. #2014-0062222

Condo. Plan, Lot 1 The Northside - Ph 4 Welk Resort Northstar, Doc. #2015-0084630

113-02



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.113Pg.02  
County of Placer, Calif.

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

07-13-2016  
02-09-2016  
11-24-2015  
12-30-2008  
09-23-2008 GHM  
Page Redrawn Electronically  
Formerly 110-081-039-000

NOTE  
All distances on curved lines are shown per recorded documentation.

Pg. Bk.110 08

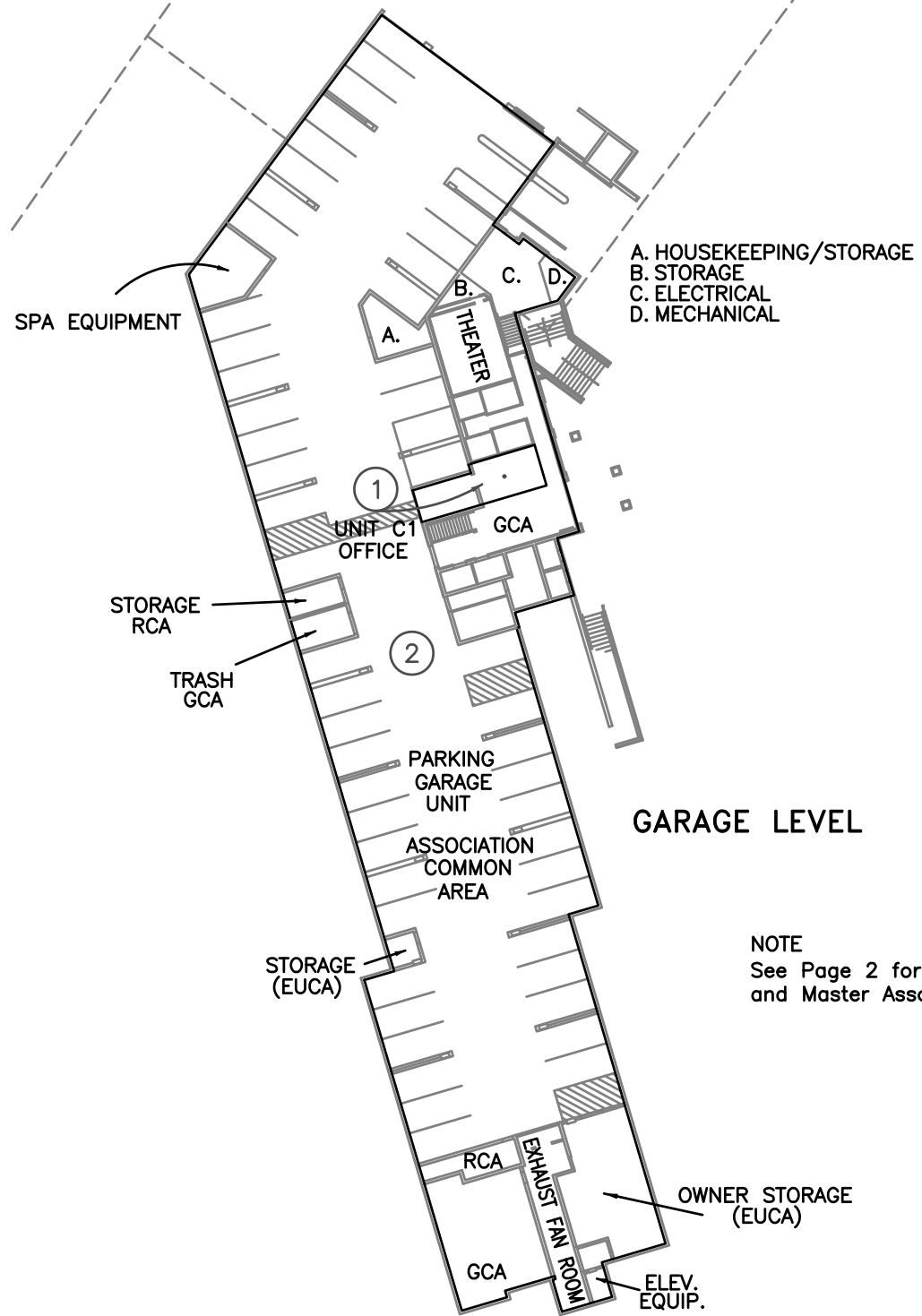
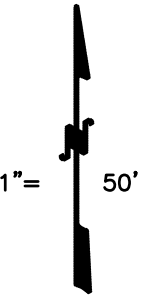
Pg. Bk.110 25

Pg. Bk.110 08

Pg. Bk.110 08

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 The Northside - Phase 2, Tract No. 965, M.O.R. Bk. BB, Pg. 99  
 Condominium Plan, The Northside - Phase 2 - Northstar Lodge, Doc. #2008-0054591

113-03



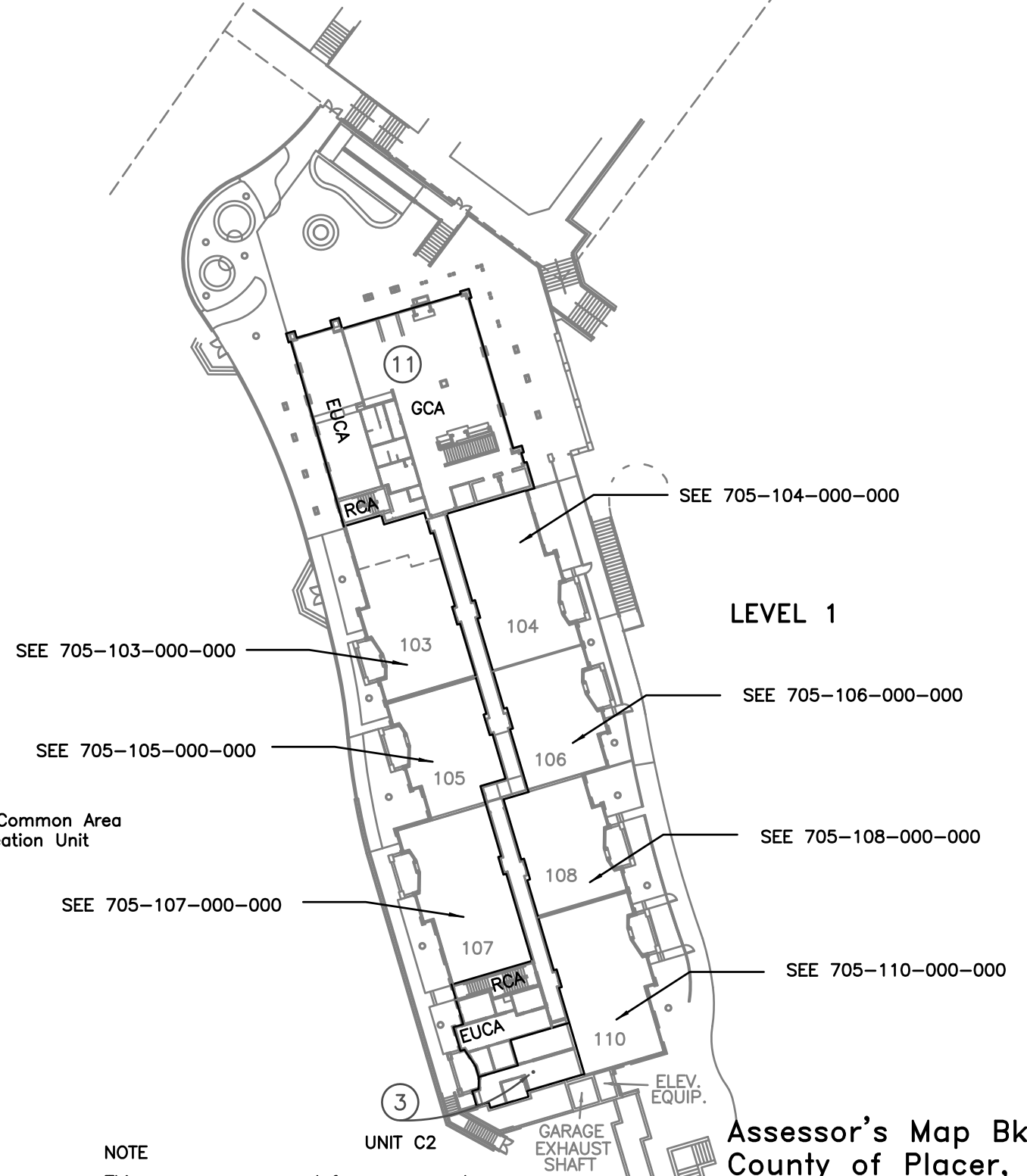
A. HOUSEKEEPING/STORAGE  
 B. STORAGE  
 C. ELECTRICAL  
 D. MECHANICAL

**GARAGE LEVEL**

NOTE  
 See Page 2 for Association Common Area  
 and Master Association Recreation Unit

NOTE  
 1. EUCA - Exclusive Use Common Area  
 2. GCA - General Common Area  
 3. RCA - Residential Common Area  
 4. All distances on curved lines are chord measurements.

03-08-2010  
 12-30-2008 GHM  
 Page Redrawn Electronically  
 Formerly Por. 113-020-001-000



**LEVEL 1**

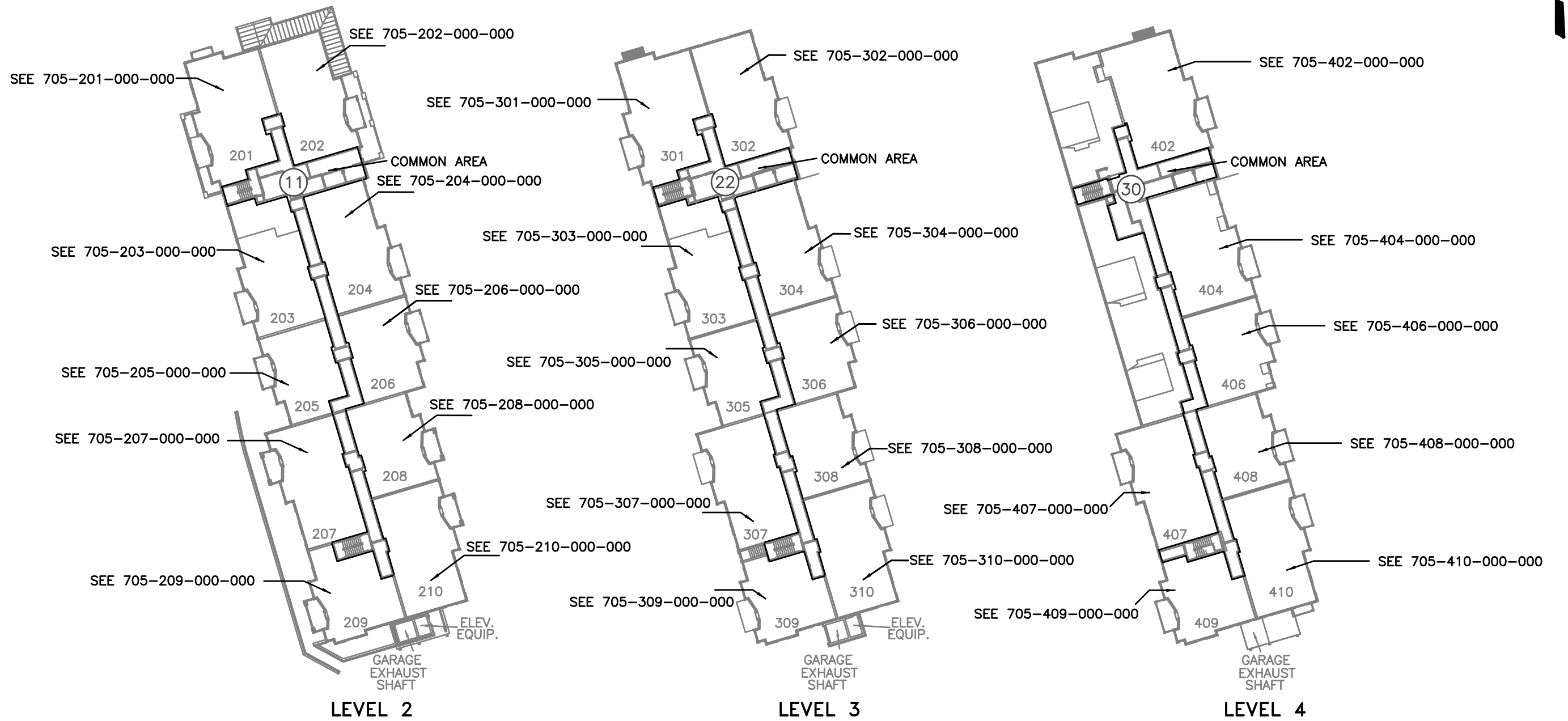
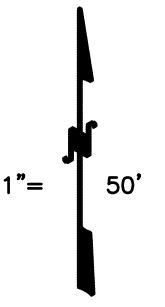
NOTE  
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 only, and is not intended to illustrate legal building  
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 and local governing agencies.

**Assessor's Map Bk.113Pg.03  
 County of Placer, Calif.**

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

POR. SEC. 32, T.17N., R.17E., M.D.B.&M.  
 The Northside – Phase 2, Tract No. 965, M.O.R. Bk. BB, Pg. 99  
 Condominium Plan, The Northside – Phase 2 – Northstar Lodge, Doc. #2008-0054591

113-04



NOTE  
 See Page 2 for Association Common Area  
 and Master Association Recreation Unit

NOTE  
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 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.

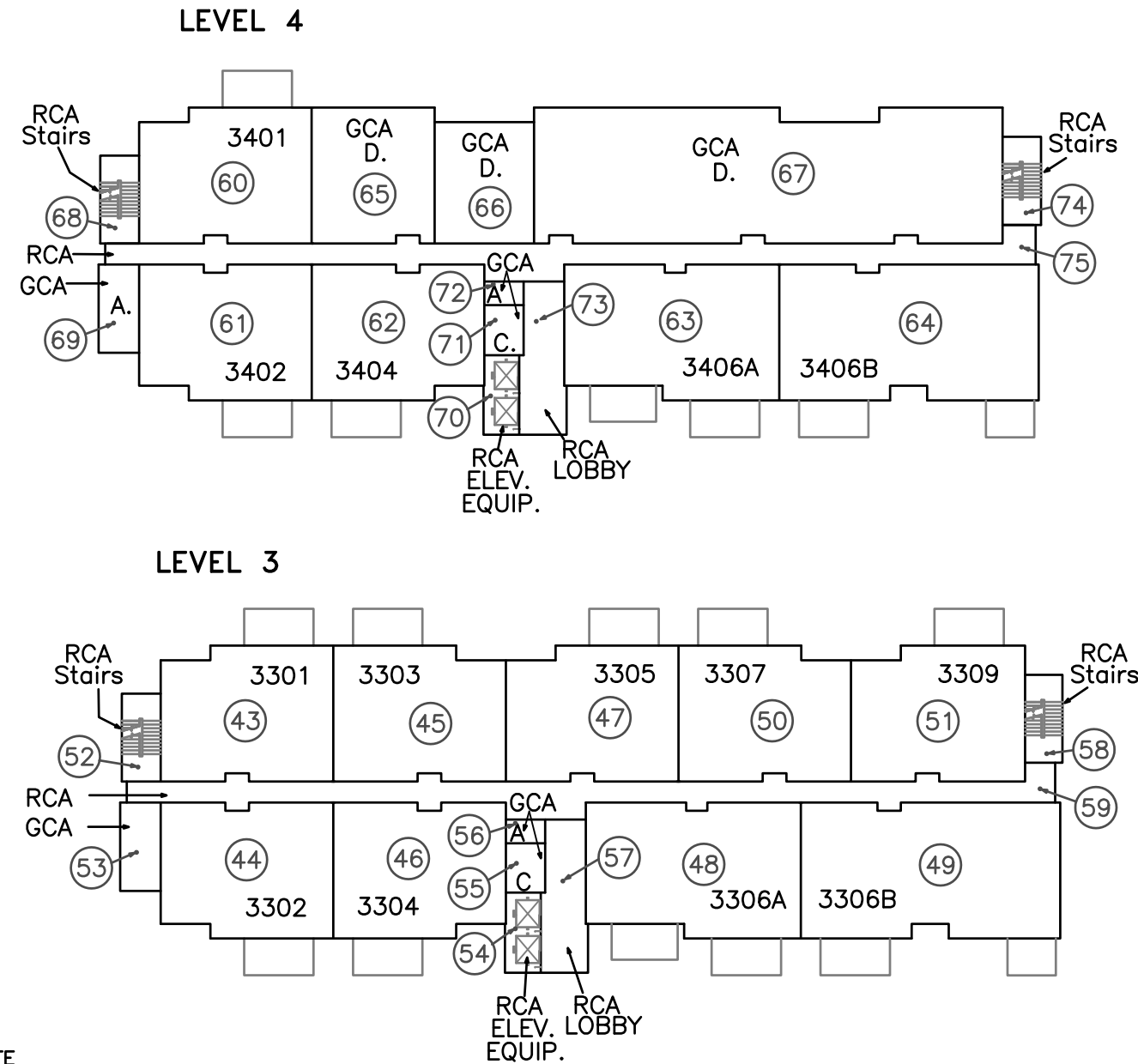
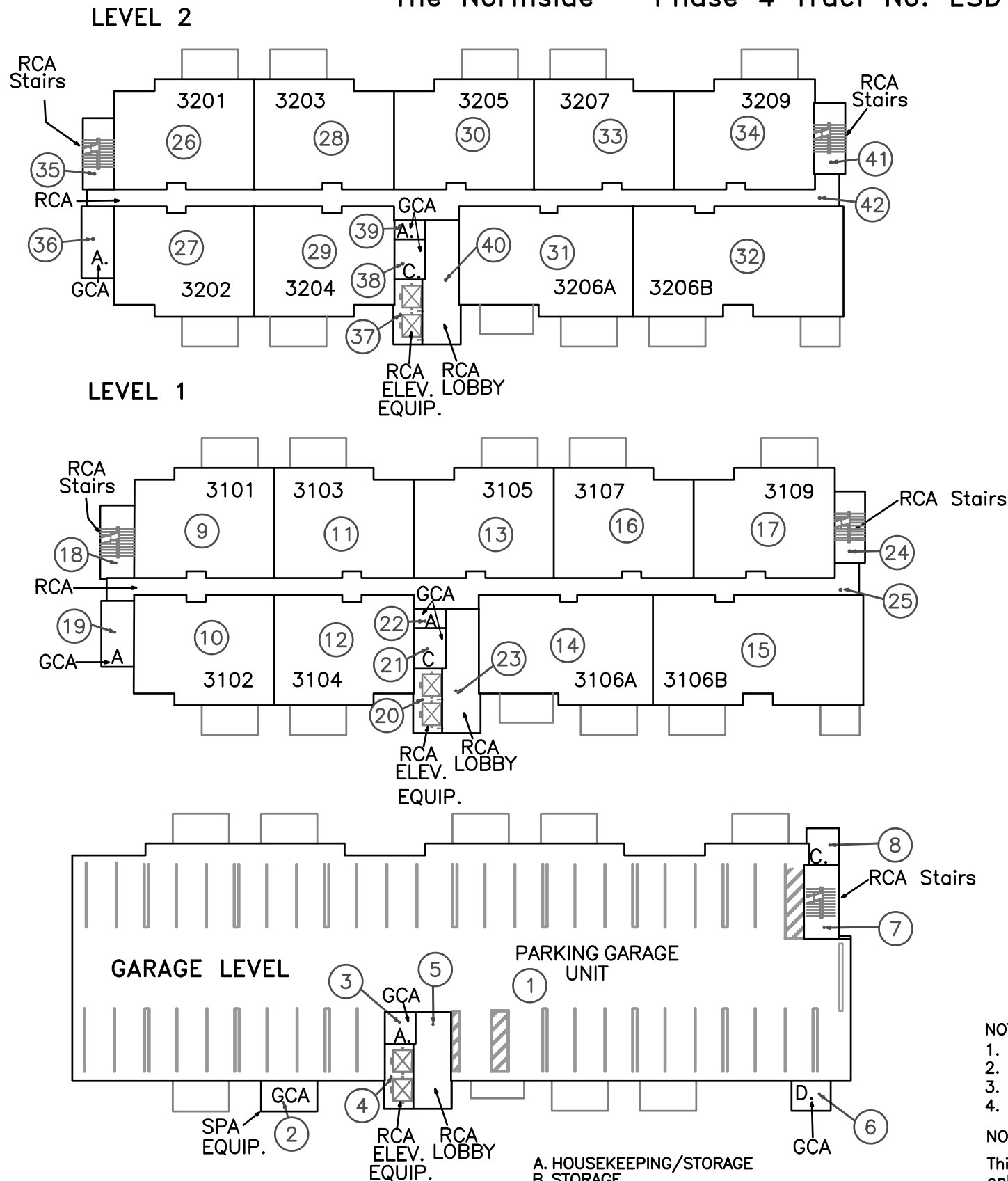
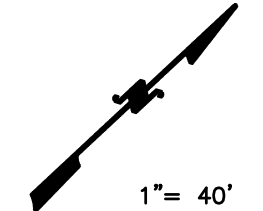
Assessor's Map Bk.113Pg.04  
 County of Placer, Calif.

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

03-08-2010  
 12-30-2008 GHM  
 Page Redrawn Electronically  
 Formerly Por. 113-020-001-000

NOTE  
 All distances on curved lines are chord measurements.





NOTE  
 1. EUCA - Exclusive Use Common Area  
 2. GCA - General Common Area  
 3. RCA - Residential Common Area  
 4. All distances on curved lines are chord measurements.

NOTE  
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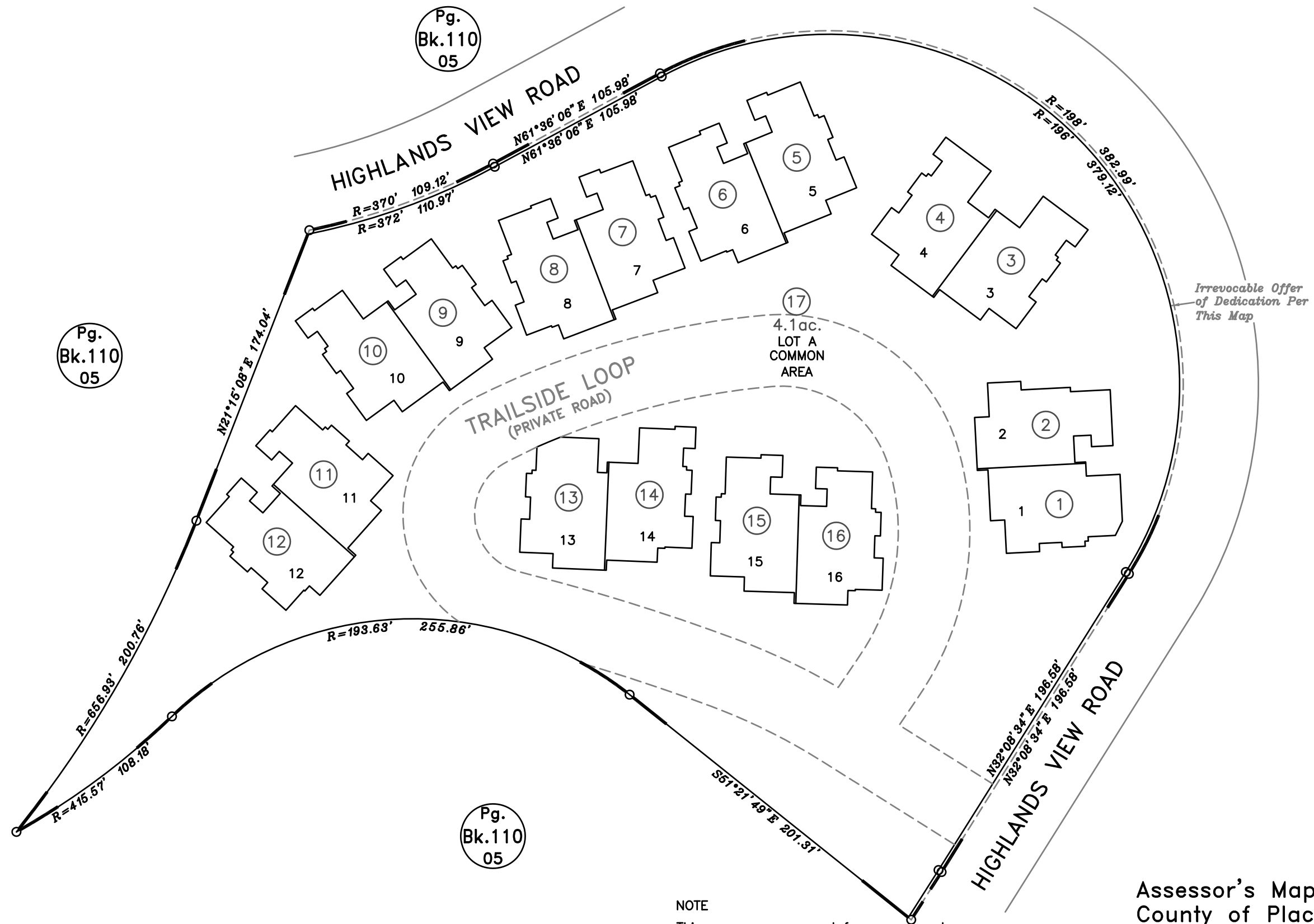
Assessor's Map Bk.113 Pg.05  
 County of Placer, Calif.

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

A. HOUSEKEEPING/STORAGE  
 B. STORAGE  
 C. ELECTRICAL  
 D. MECHANICAL

POR. SEC. 6, T.16N., R.17E., M.D.B.&M.  
 Northstar Highlands Ph. 1, Tract No. 948 of "Trailside Townhomes", M.O.R. Bk. BB, Pg. 86

114-01



Irrevocable Offer  
 of Dedication Per  
 This Map

NOTE

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Assessor's Map Bk.114Pg.01  
 County of Placer, Calif.

NOTE

Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

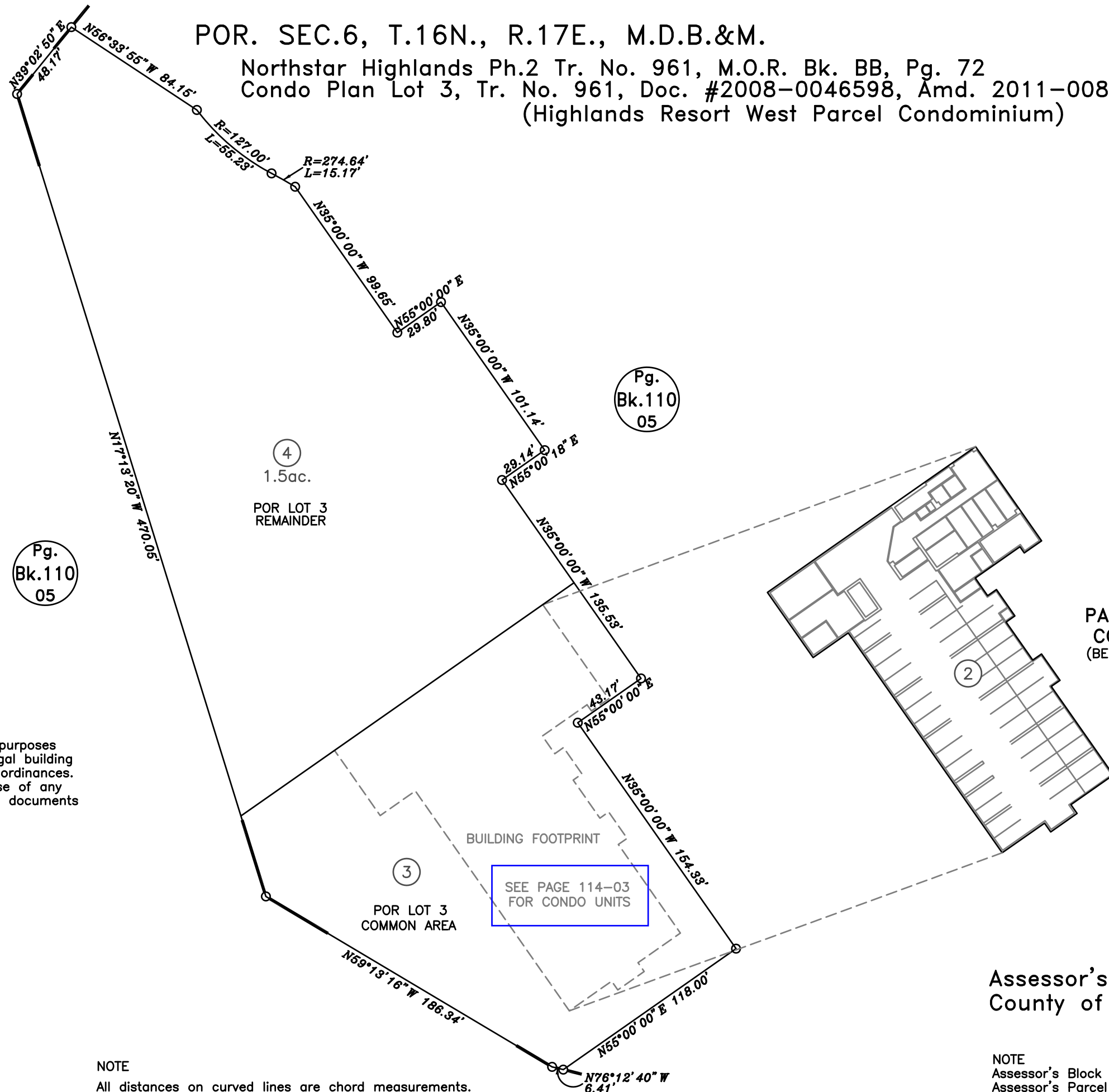
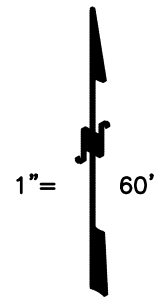
NOTE

All distances on curved lines are chord measurements.

POR. SEC.6, T.16N., R.17E., M.D.B.&M.

Northstar Highlands Ph.2 Tr. No. 961, M.O.R. Bk. BB, Pg. 72  
 Condo Plan Lot 3, Tr. No. 961, Doc. #2008-0046598, Amd. 2011-0084739  
 (Highlands Resort West Parcel Condominium)

114-02

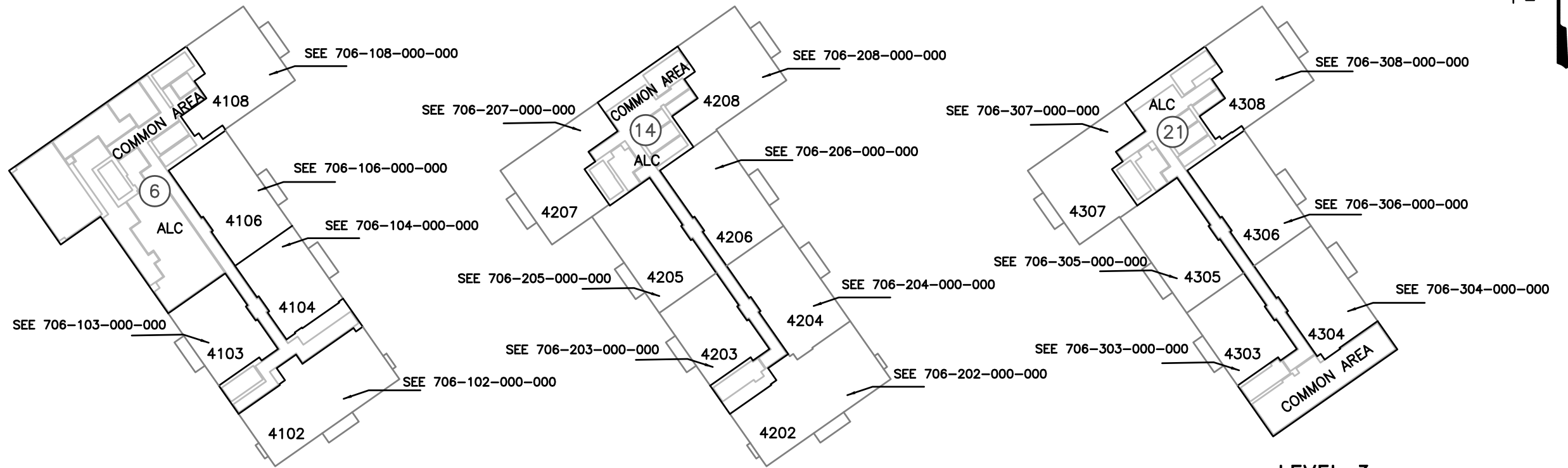
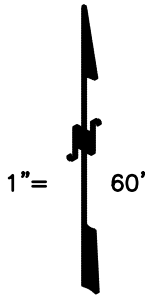


NOTE  
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NOTE  
 All distances on curved lines are chord measurements.

Assessor's Map Bk.114Pg.02  
 County of Placer, Calif.

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



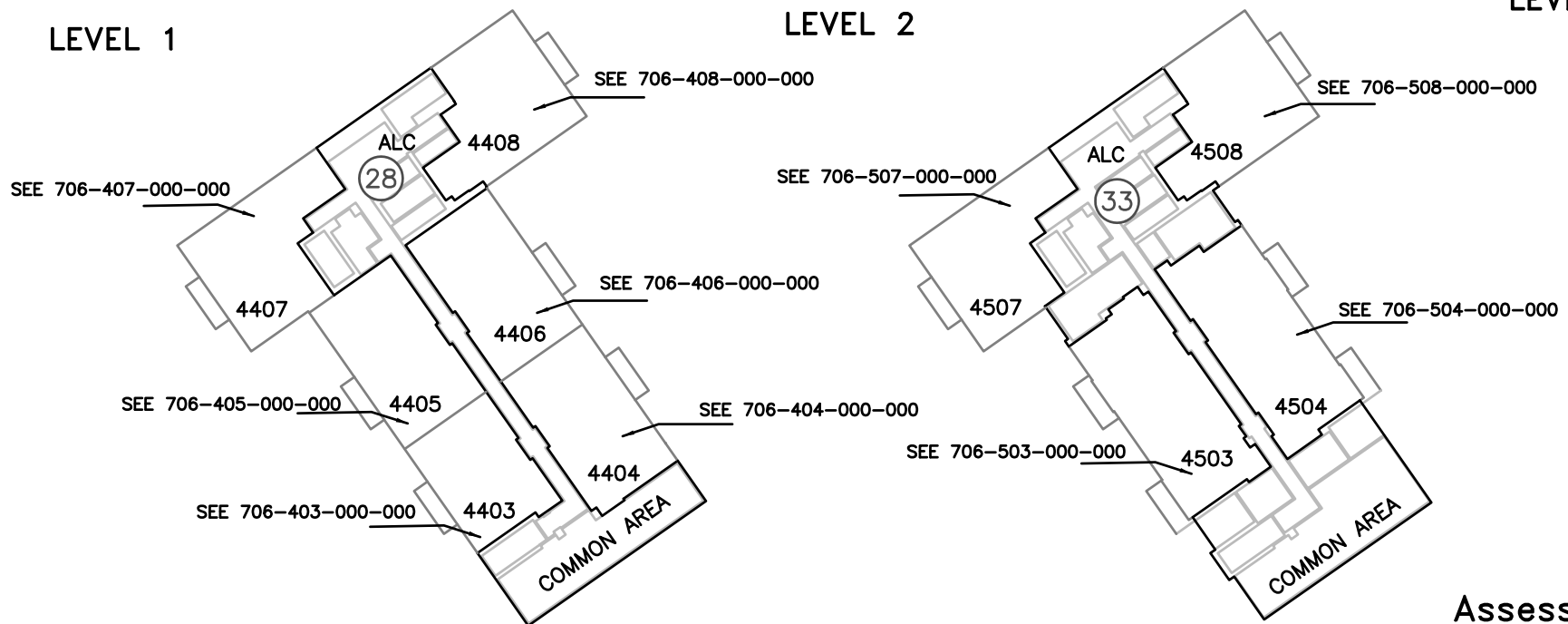
LEVEL 1

LEVEL 2

LEVEL 3

NOTE

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LEVEL 4

LEVEL 5

Assessor's Map Bk.114Pg.03  
County of Placer, Calif.

NOTE

- 1. ALC - Administrative Limited Common Area
- 2. All distances on curved lines are chord measurements.

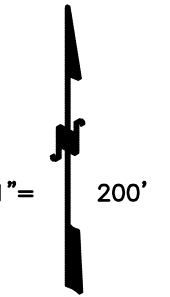
NOTE

Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

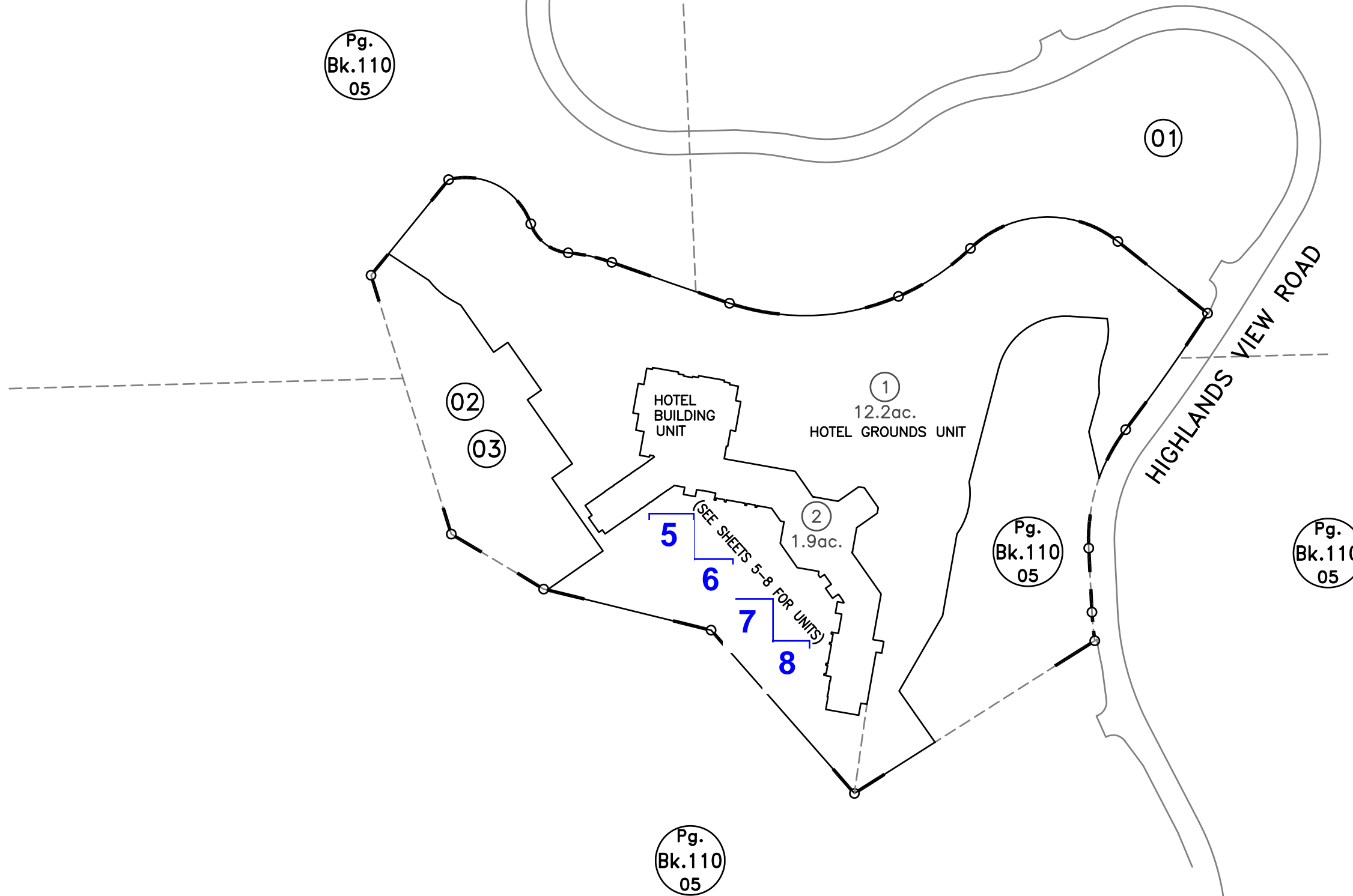
POR. SEC. 6, T.16N., R.17E., M.D.B.&M.

Northstar Highlands Ph. 2, Tr. No. 961, M.O.R. Bk. BB, Pg. 72  
Central Parcel Condo Plan For the Highlands Resort at Northstar,  
Doc #2007-0079476

114-04



Pg.  
Bk.110  
05



Pg.  
Bk.110  
05

Pg.  
Bk.110  
05

NOTE

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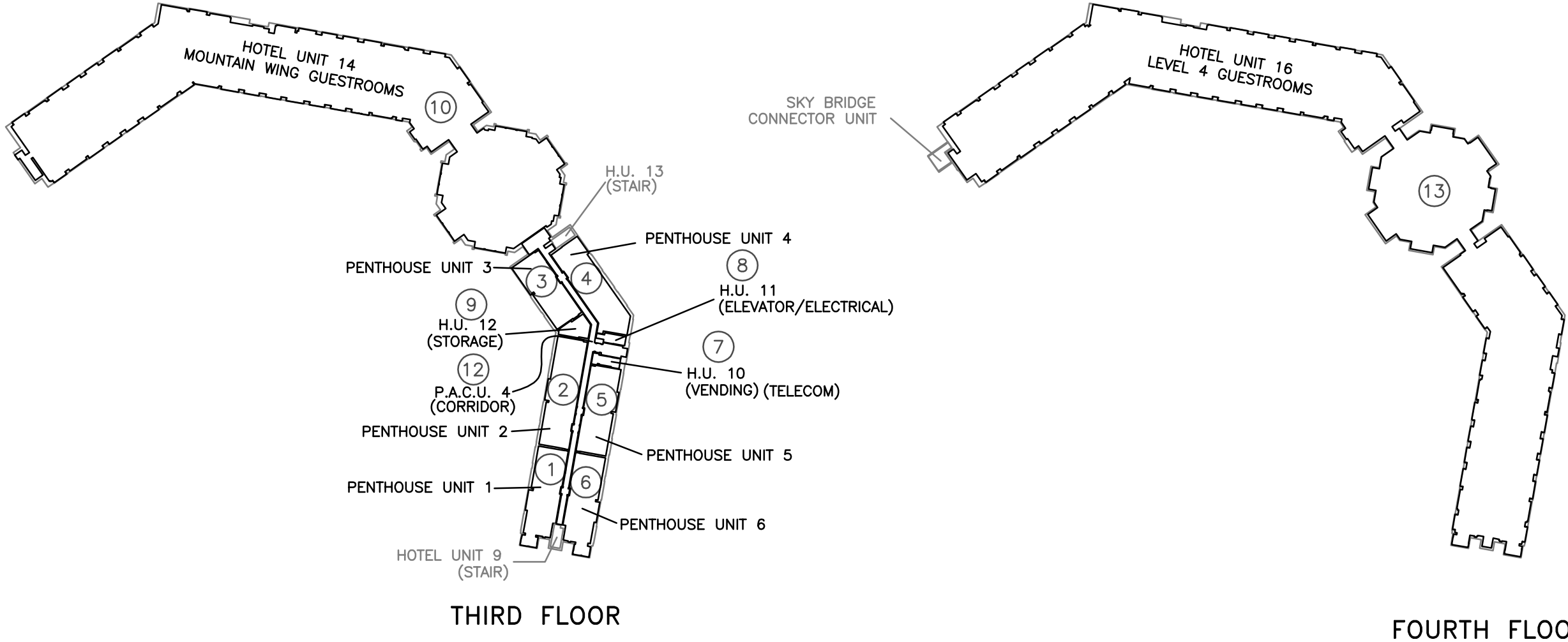
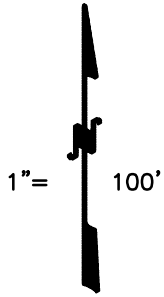
NOTE

All distances on curved lines are chord measurements.

Assessor's Map Bk.114Pg.04  
County of Placer, Calif.

NOTE

Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

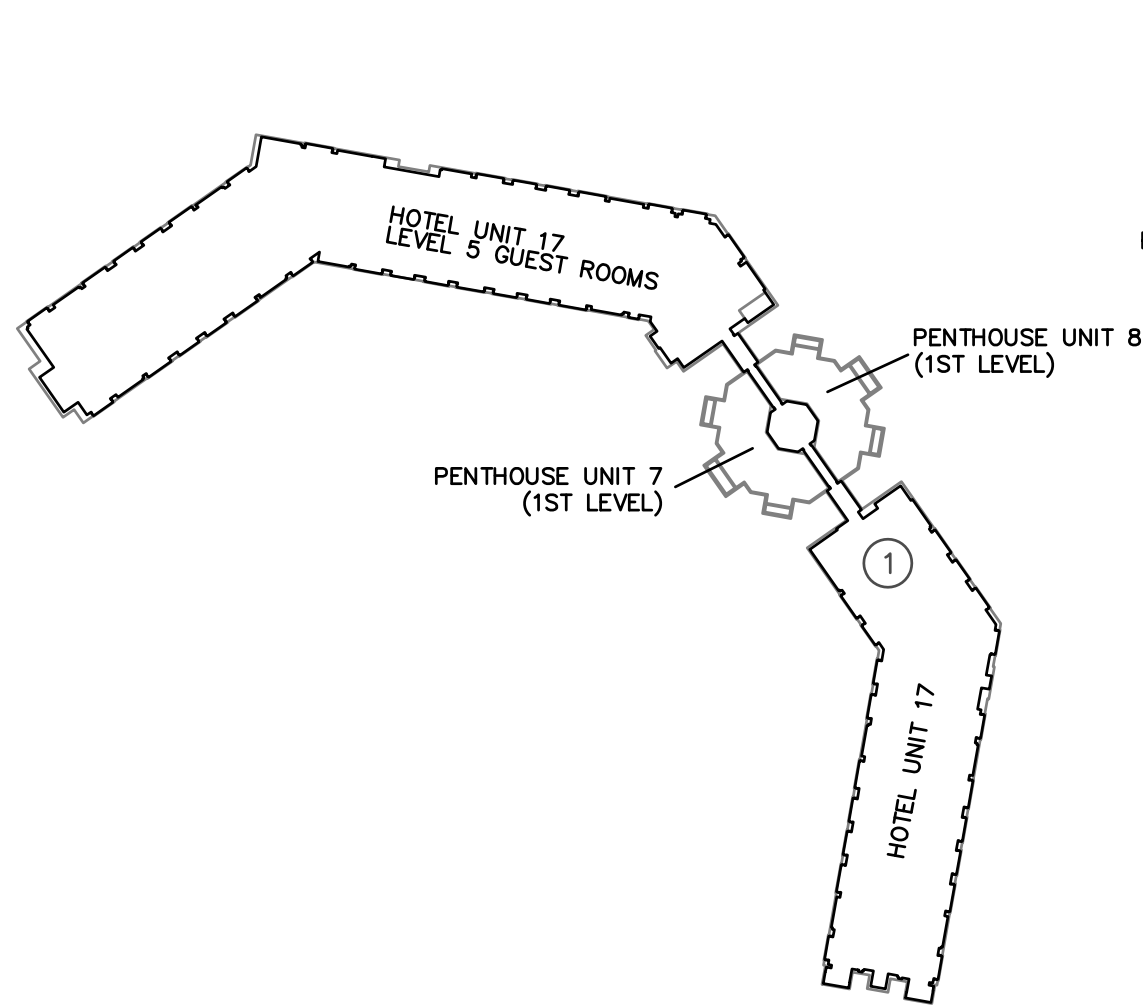
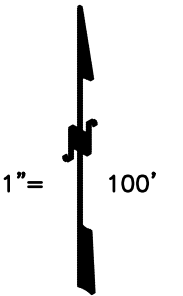


12-10-2009 GHM  
 Map Redrawn Electronically  
 Formerly Por. 110-050-061-000

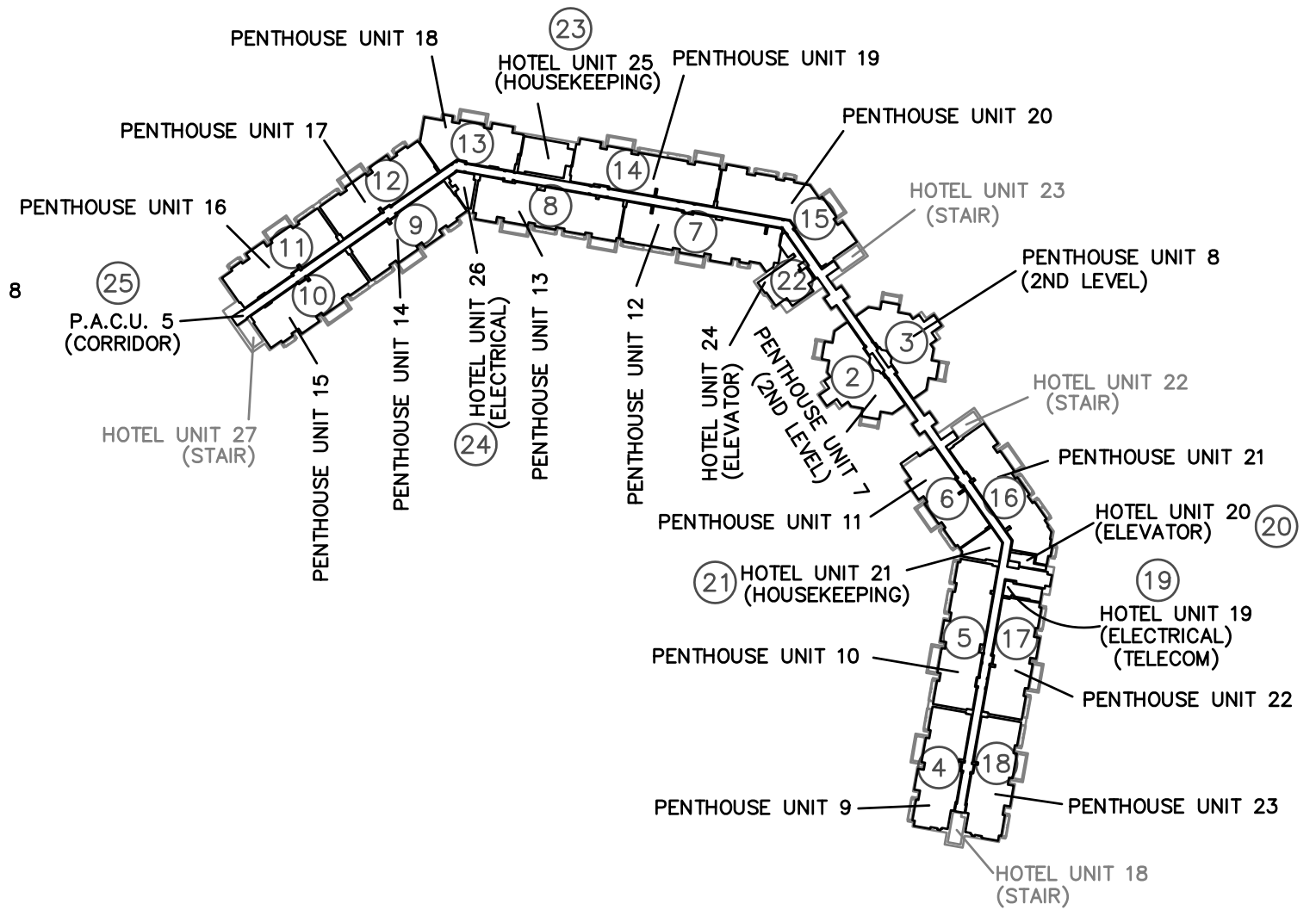
NOTE  
 1. All distances on curved lines are chord measurements.  
 2. P.A.C.U. - Penthouse Association Condominium Unit

NOTE  
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Assessor's Map Bk.114Pg.07  
 County of Placer, Calif.  
 NOTE  
 Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.



FIFTH FLOOR



SIXTH FLOOR

NOTE

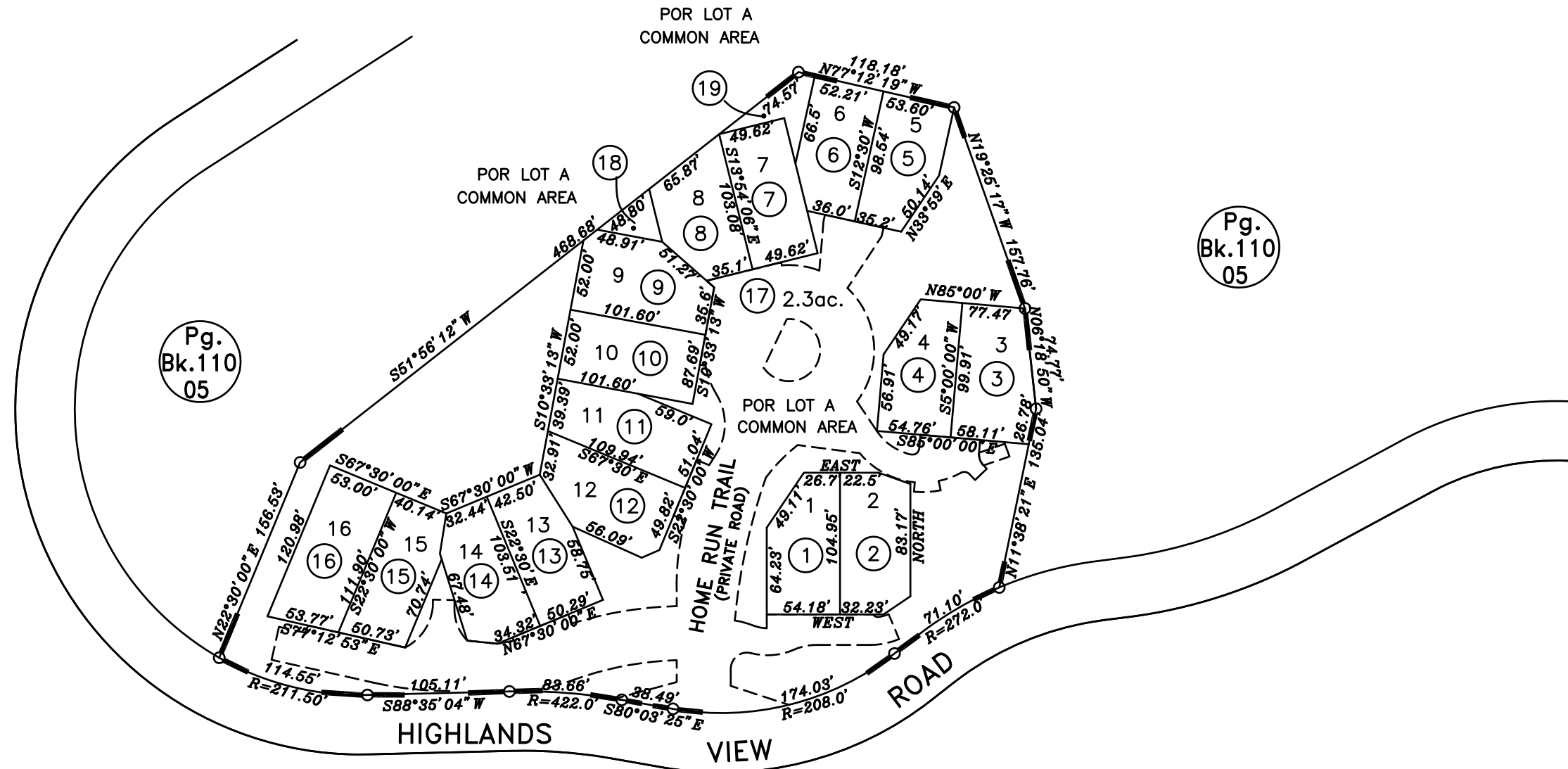
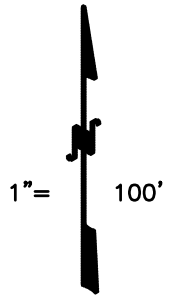
1. All distances on curved lines are chord measurements.
2. P.A.C.U. - Penthouse Association Condominium Unit

NOTE

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NOTE

Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.



Pg.  
Bk.110  
05

Pg.  
Bk.110  
05

Pg.  
Bk.110  
05

NOTE  
 All distances on curved lines are arc length measurements.

NOTE  
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Assessor's Map Bk.114Pg.09  
 County of Placer, Calif.

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

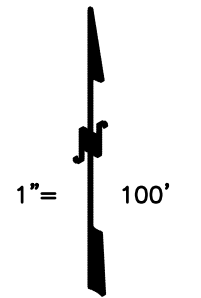


POR. SEC.5 & 6, T.16N., R.17E., M.D.B.&M.  
 POR. SEC.31, T.17N., R.17E., M.D.B.&M.

Northstar Highlands II PH 2 Lrg Lot 9C M.O.R. Bk. EE, Pg. 69  
 ESD19-00078

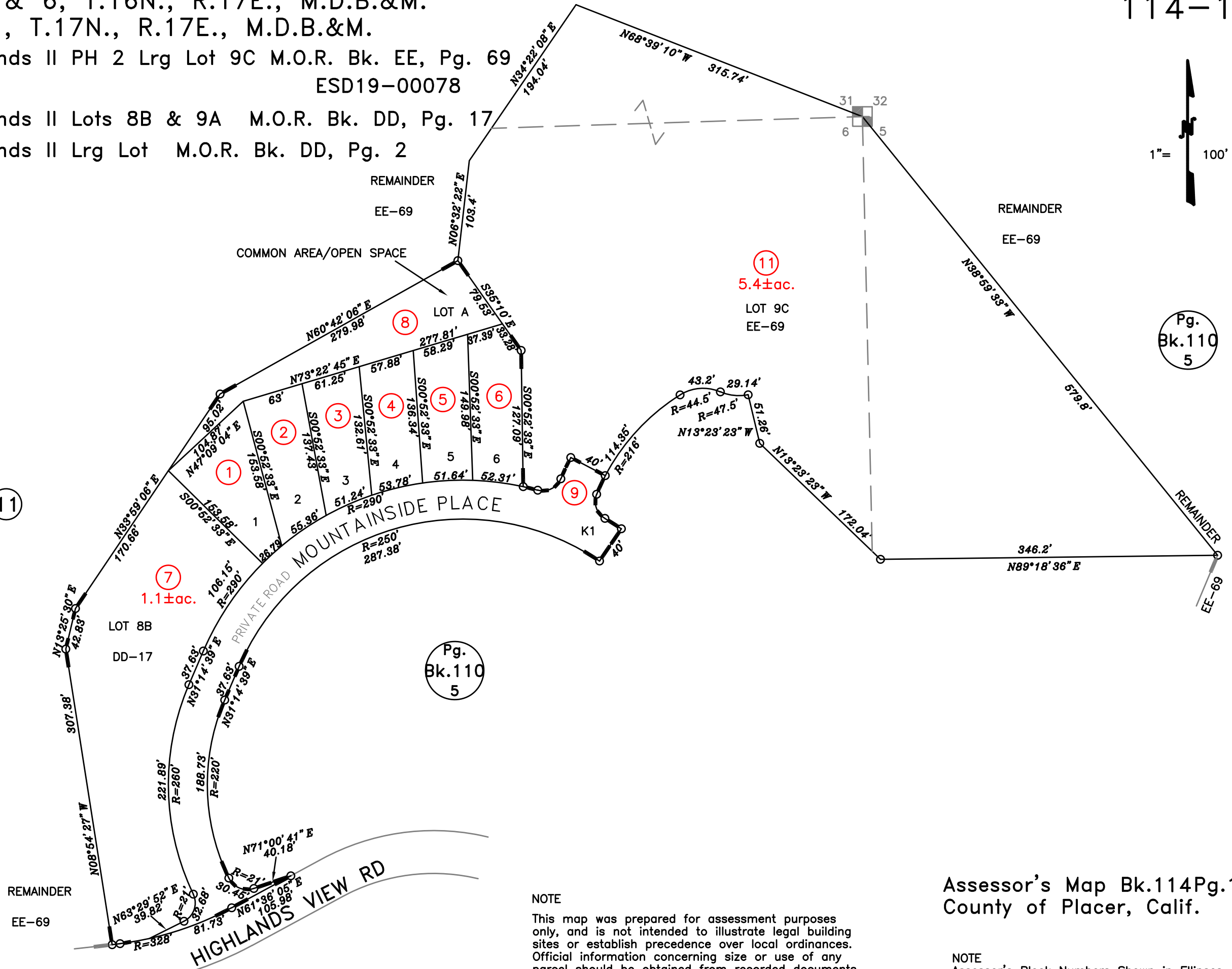
Northstar Highlands II Lots 8B & 9A M.O.R. Bk. DD, Pg. 17

Northstar Highlands II Lrg Lot M.O.R. Bk. DD, Pg. 2



Pg. 5  
 Bk.110

11



All distances on curved lines are length measurements.

NOTE

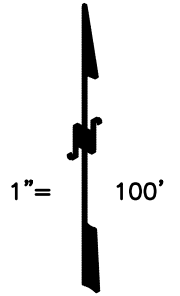
This map was prepared for assessment purposes only, and is not intended to illustrate legal building sites or establish precedence over local ordinances. Official information concerning size or use of any parcel should be obtained from recorded documents and local governing agencies.

Assessor's Map Bk.114Pg.10  
 County of Placer, Calif.

NOTE

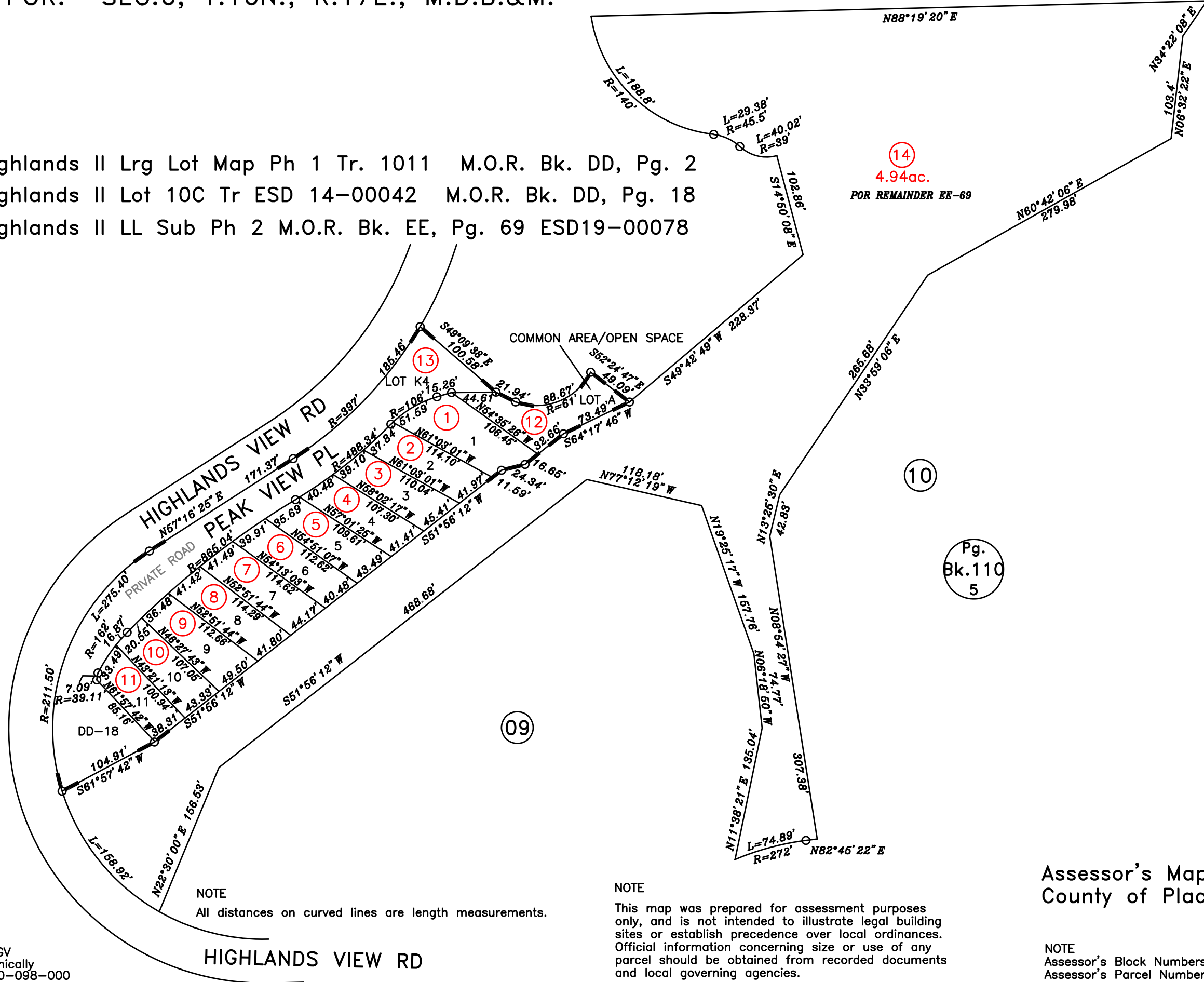
Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

Northstar Highlands II Lrg Lot Map Ph 1 Tr. 1011 M.O.R. Bk. DD, Pg. 2  
 Northstar Highlands II Lot 10C Tr ESD 14-00042 M.O.R. Bk. DD, Pg. 18  
 Northstar Highlands II LL Sub Ph 2 M.O.R. Bk. EE, Pg. 69 ESD19-00078



Pg. Bk.110 5

Pg. Bk.110 5



NOTE  
 All distances on curved lines are length measurements.

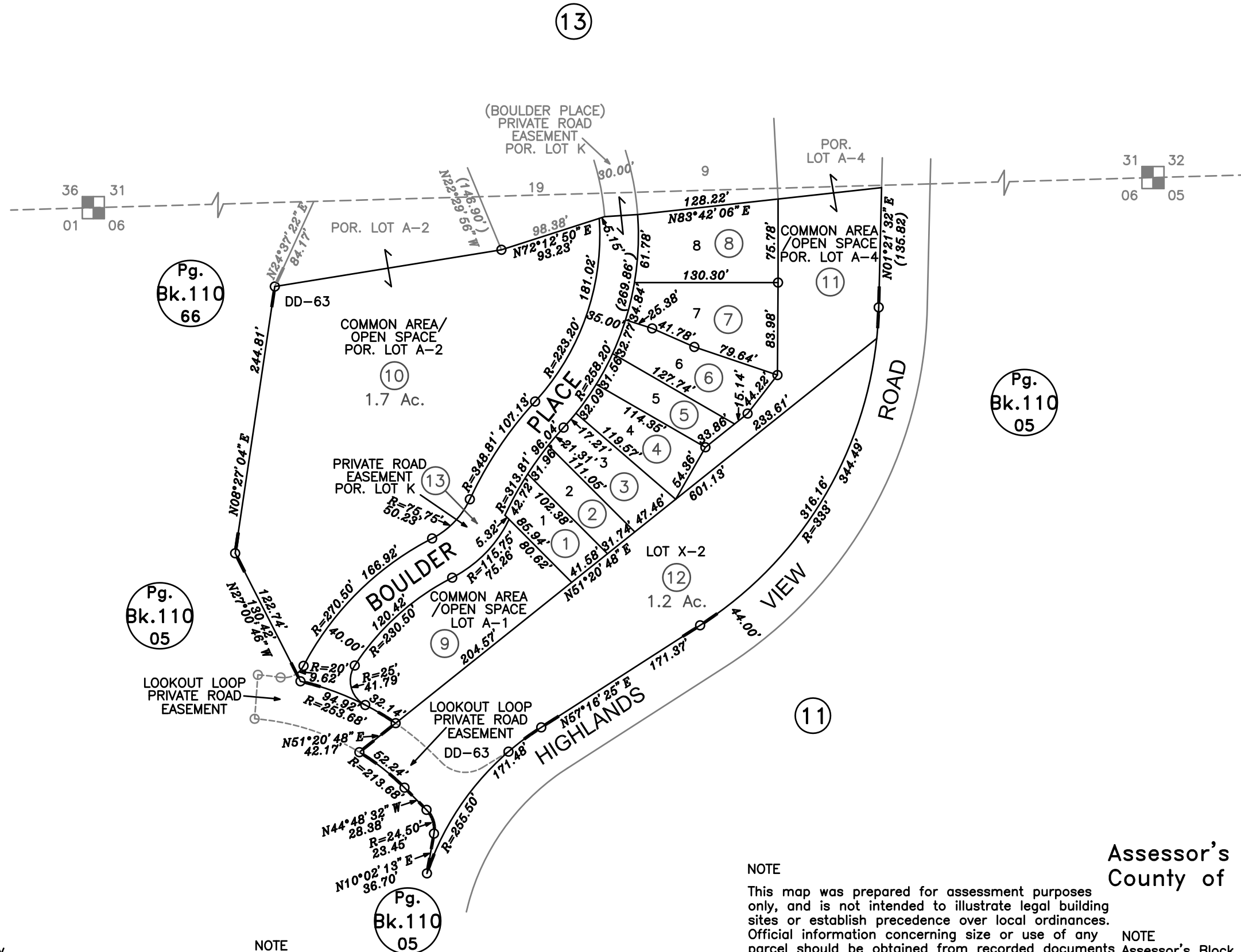
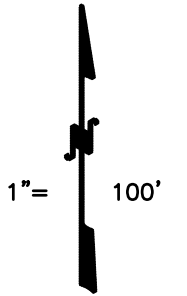
NOTE  
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Assessor's Map Bk.114Pg.11  
 County of Placer, Calif.

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

POR. SEC.6, T.16N., R.17E., M.D.B.&M.  
 Northstar Highlands II Large Lot Phase 1 Tract No. 1011 M.O.R. DD-2  
 Northstar Highlands II-Boulders-10G Tract No. ESD 16-00030 M.O.R. DD-63

114-12



Pg. Bk.110 66

Pg. Bk.110 05

Pg. Bk.110 05

Pg. Bk.110 05

NOTE

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Assessor's Map Bk.114Pg.12.  
 County of Placer, Calif.

NOTE

Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

NOTE

All distances on curved lines are shown per recorded documentation

POR. SEC.6&31, T.16&17N., R.17E., M.D.B.&M.  
 Northstar Highlands II-Large Lot Phase 1 Tract No. 1011 M.O.R. DD-2  
 Northstar Highlands II-Boulders-10G Tract No. ESD 16-00030 M.O.R. DD-63

