

Staff Report

for the Regular Meeting of the Board of Directors, June 28, 2017

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: 6/21/2017
SUBJECT: Community Facilities District No. 2007-1 (Cement Hill)
Special Tax Levies for FY 2017-2018

ADMINISTRATION

RECOMMENDED ACTION:

Approve Resolution No. 2017-15 [acting as the legislative body of Community Facilities District (CFD) No. 2007-1 authorizing the levy of special taxes within CFD No. 2007-1 for Fiscal Year 2017-2018], Receive Fiscal Year 2016-2017 Annual Report

BACKGROUND:

Refer to the attached draft resolution.

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

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

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 The grant was rescinded by HUD due to an irregularity.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

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

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

Cash Collection Period. Four (4) parcel owners prepaid the Special Tax during the Cash Collection Period (within 30 days after the Cash Collection Notice that followed the formation of the CFD in 2008). In addition, the District received a payoff of one (1) parcel during the current fiscal year. With all prepayments, only 207 parcels will be levied in 2017/18. Of these parcels, 12 are levied for payment of debt service for Connection Fees only.

On 4/28/2017, staff met with the project proponents to review the 2016/17 annual report, and to discuss the probable 2017/18 special tax levies. At that time, staff advised the property owners that there should not be any changes to the special taxes in 2017/18. Exhibit A of the attached draft resolution is consistent with this understanding.

BUDGETARY IMPACT: None.

MD

attachments(1):

- Draft Resolution No. 2017-15 with exhibits
- Fiscal Year 2016-2017 Annual Report



RESOLUTION No. 2017-15

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL) FOR FISCAL YEAR 2017-2018

WHEREAS, the Board of Directors of the Nevada Irrigation District (the "District") previously established Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

WHEREAS, the Board of the Directors of the District, acting as the legislative body of CFD No. 2007-1 is authorized pursuant to the Resolution Establishing the Formation of Community Facilities District No. 2007-1 (Cement Hill) (the "Resolution of Formation") adopted by the Board of Directors of the District on September 12, 2007 and Ordinance No. 2007-02 (Levying a Special Tax for the Fiscal Year 2008-2009 and Following Fiscal Years Solely within and Relating to Community Facilities District No. 2007-1, (Cement Hill)) (the "Ordinance") adopted by the Board of Directors of the District on January 9, 2008, to levy a special tax sufficient to pay for authorized public facilities (as defined in the Resolution of Formation); and

WHEREAS, it is now necessary and appropriate that this Board of Directors levy and collect the special taxes for Fiscal Year 2017-2018 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution; and

WHEREAS, the District has entered into a Standard Form Tax Collection Services contract with the County of Nevada, dated June 11th, 1997; and

WHEREAS, the special taxes on each parcel shall be billed on the secured tax roll bills for Fiscal Year 2017-2018; and

WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of CFD No. 2007-1 before remitting the tax revenues collected to the District.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District as follows:

1. In accordance with the Act and the Ordinance, an annual special tax is hereby levied upon the parcels within CFD No. 2007-1 for Fiscal Year 2017-2018 at the special tax rates set forth on Exhibit A attached to this Resolution; which do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the Finance Manager of the District, or designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission to the Nevada County Auditor.

2. Certain parcels within CFD No. 2007-1 are no longer subject to the special tax requirement or are exempt from the special tax pursuant to the rate and method of apportionment for CFD No. 2007-1. Those parcels are set forth on Exhibit B attached to this Resolution.

3. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board of Directors.

4. The Finance Manager is hereby authorized and directed to transmit a certified copy of this Resolution to the Nevada County Auditor, together with other

Resolution No. 2017-15

Authorizing the Levy of Special Taxes within Community Facilities District No. 2007-1 (Cement Hill) for fiscal year 2017-2018

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supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2017-2018, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this resolution.

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PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 28th day of June, 2017, by the following vote:

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAINS: Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2017/18 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2017/18 Estimated Special Tax	2017/18 Assigned Special Tax	2017/18 Contingent Special Tax	2017/18 Backup Special Tax	2017/18 Maximum Special Tax
04-030-17-000	\$1,385.00	\$1,385.00	\$0.00	\$1,326.78	\$1,385.00
04-030-18-000	1,875.18	1,875.18	0.00	1,258.53	1,875.18
04-030-23-000	1,385.00	1,385.00	0.00	22,257.69	22,257.69
04-030-24-000	1,875.18	1,875.18	0.00	1,651.65	1,875.18
04-030-33-000	1,385.00	1,385.00	0.00	630.63	1,385.00
04-030-34-000	1,385.00	1,385.00	0.00	548.46	1,385.00
04-030-36-000	1,875.18	1,875.18	0.00	819.00	1,875.18
04-030-37-000	1,385.00	1,385.00	0.00	663.39	1,385.00
04-030-40-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-41-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-42-000	490.18	490.18	0.00	0.00	490.18
04-030-43-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-030-44-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-030-45-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-46-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-49-000	1,875.18	1,875.18	0.00	546.00	1,875.18
04-030-50-000	490.18	490.18	0.00	0.00	490.18
04-030-53-000	1,385.00	1,385.00	0.00	1,597.05	1,597.05
04-030-54-000	1,875.18	1,875.18	0.00	928.20	1,875.18
04-030-60-000	1,875.18	1,875.18	0.00	2,877.42	2,877.42
04-030-62-000	1,385.00	1,385.00	0.00	1,239.42	1,385.00
04-030-64-000	1,875.18	1,875.18	0.00	832.65	1,875.18
04-030-65-000	1,385.00	1,385.00	0.00	832.65	1,385.00
04-030-68-000	1,875.18	1,875.18	0.00	1,223.04	1,875.18
04-030-69-000	1,875.18	1,875.18	0.00	1,201.20	1,875.18
04-030-70-000	1,385.00	1,385.00	0.00	1,446.90	1,446.90
04-030-73-000	1,875.18	1,875.18	0.00	1,897.35	1,897.35
04-030-74-000	1,875.18	1,875.18	0.00	1,594.32	1,875.18
04-030-75-000	1,875.18	1,875.18	0.00	1,351.35	1,875.18
04-030-76-000	1,385.00	1,385.00	0.00	1,659.84	1,659.84
04-030-77-000	1,875.18	1,875.18	0.00	2,459.73	2,459.73
04-030-78-000	1,875.18	1,875.18	0.00	1,640.73	1,875.18
04-030-79-000	1,875.18	1,875.18	0.00	1,572.48	1,875.18
04-030-80-000	1,385.00	1,385.00	0.00	2,080.26	2,080.26
04-030-81-000	1,385.00	1,385.00	0.00	1,987.44	1,987.44
04-030-88-000	1,385.00	1,385.00	0.00	1,894.62	1,894.62
04-040-10-000	2,019.72	2,019.72	0.00	846.30	2,019.72
04-040-20-000	1,875.18	1,875.18	0.00	1,425.06	1,875.18
04-040-21-000	1,385.00	1,385.00	0.00	401.31	1,385.00
04-040-27-000	2,019.72	2,019.72	0.00	1,367.73	2,019.72
04-040-32-000	2,019.72	2,019.72	0.00	1,365.00	2,019.72
04-040-46-000	1,875.18	1,875.18	0.00	2,156.70	2,156.70
04-040-49-000	1,385.00	1,385.00	0.00	1,176.63	1,385.00
04-040-51-000	1,385.00	1,385.00	0.00	1,193.01	1,385.00
04-040-52-000	1,385.00	1,385.00	0.00	1,269.45	1,385.00

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2017/18 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2017/18 Estimated Special Tax	2017/18 Assigned Special Tax	2017/18 Contingent Special Tax	2017/18 Backup Special Tax	2017/18 Maximum Special Tax
04-040-54-000	1,385.00	1,385.00	0.00	2,730.00	2,730.00
04-040-59-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
04-040-60-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
04-040-89-000	1,385.00	1,385.00	0.00	950.04	1,385.00
04-040-90-000	1,385.00	1,385.00	0.00	1,070.16	1,385.00
04-040-91-000	1,385.00	1,385.00	0.00	1,143.87	1,385.00
04-040-92-000	1,385.00	1,385.00	0.00	1,965.60	1,965.60
04-051-03-000	1,875.18	1,875.18	0.00	1,646.19	1,875.18
04-051-07-000	1,875.18	1,875.18	0.00	1,384.11	1,875.18
04-051-08-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-09-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-10-000	1,385.00	1,385.00	0.00	1,381.38	1,385.00
04-051-11-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-12-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-13-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
04-051-14-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
04-051-15-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
04-051-16-000	1,385.00	1,385.00	0.00	1,801.80	1,801.80
04-051-17-000	1,875.18	1,875.18	0.00	1,916.46	1,916.46
04-051-18-000	1,385.00	1,385.00	0.00	4,130.49	4,130.49
04-051-19-000	1,385.00	1,385.00	0.00	1,375.92	1,385.00
04-051-20-000	1,385.00	1,385.00	0.00	1,951.95	1,951.95
04-051-62-000	1,385.00	1,385.00	0.00	1,231.23	1,385.00
04-060-04-000	1,385.00	1,385.00	0.00	376.74	1,385.00
04-060-45-000	1,385.00	1,385.00	0.00	606.06	1,385.00
04-060-49-000	1,385.00	1,385.00	0.00	693.42	1,385.00
04-060-53-000	1,875.18	1,875.18	0.00	409.50	1,875.18
04-060-57-000	1,875.18	1,875.18	0.00	2,137.59	2,137.59
04-060-58-000	1,875.18	1,875.18	0.00	674.31	1,875.18
04-060-66-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-67-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-68-000	1,875.18	1,875.18	0.00	357.63	1,875.18
04-060-74-000	1,385.00	1,385.00	0.00	218.40	1,385.00
04-060-75-000	1,385.00	1,385.00	0.00	374.01	1,385.00
04-060-76-000	1,385.00	1,385.00	0.00	592.41	1,385.00
04-060-77-000	1,385.00	1,385.00	0.00	649.74	1,385.00
04-060-78-000	1,385.00	1,385.00	0.00	821.73	1,385.00
04-060-79-000	1,385.00	1,385.00	0.00	1,067.43	1,385.00
04-060-82-000	1,875.18	1,875.18	0.00	917.28	1,875.18
04-060-83-000	1,385.00	1,385.00	0.00	849.03	1,385.00
04-060-85-000	1,385.00	1,385.00	0.00	1,416.87	1,416.87
04-060-88-000	1,385.00	1,385.00	0.00	778.05	1,385.00
04-060-89-000	1,385.00	1,385.00	0.00	1,203.93	1,385.00
04-060-90-000	1,385.00	1,385.00	0.00	791.70	1,385.00
04-070-41-000	1,875.18	1,875.18	0.00	242.97	1,875.18

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Assessor's Parcel Number	2017/18 Estimated Special Tax	2017/18 Assigned Special Tax	2017/18 Contingent Special Tax	2017/18 Backup Special Tax	2017/18 Maximum Special Tax
04-070-44-000	1,385.00	1,385.00	0.00	327.60	1,385.00
04-070-46-000	1,385.00	1,385.00	0.00	259.35	1,385.00
04-070-48-000	1,875.18	1,875.18	0.00	384.93	1,875.18
04-070-49-000	1,875.18	1,875.18	0.00	354.90	1,875.18
04-070-51-000	1,875.18	1,875.18	0.00	240.24	1,875.18
04-070-56-000	1,875.18	1,875.18	0.00	226.59	1,875.18
04-070-57-000	1,385.00	1,385.00	0.00	251.16	1,385.00
04-410-03-000	1,875.18	1,875.18	0.00	1,365.00	1,875.18
04-410-04-000	1,875.18	1,875.18	0.00	682.50	1,875.18
04-410-05-000	1,875.18	1,875.18	0.00	682.50	1,875.18
04-410-08-000	490.18	490.18	0.00	0.00	490.18
04-410-19-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
04-410-26-000	1,385.00	1,385.00	0.00	843.57	1,385.00
04-410-34-000	1,385.00	1,385.00	0.00	958.23	1,385.00
04-410-35-000	1,875.18	1,875.18	0.00	952.77	1,875.18
04-410-36-000	1,385.00	1,385.00	0.00	819.00	1,385.00
04-410-37-000	1,875.18	1,875.18	0.00	4,949.49	4,949.49
04-410-38-000	1,385.00	1,385.00	0.00	2,970.24	2,970.24
04-410-39-000	1,385.00	1,385.00	0.00	546.00	1,385.00
04-410-45-000	1,875.18	1,875.18	0.00	742.56	1,875.18
04-410-47-000	1,875.18	1,875.18	0.00	944.58	1,875.18
04-410-52-000	1,385.00	1,385.00	0.00	5,460.00	5,460.00
04-410-54-000	490.18	490.18	0.00	0.00	490.18
04-410-55-000	1,385.00	1,385.00	0.00	2,642.64	2,642.64
04-510-01-000	490.18	490.18	0.00	0.00	490.18
04-510-04-000	1,385.00	1,385.00	0.00	636.09	1,385.00
04-510-06-000	1,875.18	1,875.18	0.00	649.74	1,875.18
04-510-07-000	1,875.18	1,875.18	0.00	657.93	1,875.18
04-510-08-000	1,385.00	1,385.00	0.00	636.09	1,385.00
04-510-13-000	1,875.18	1,875.18	0.00	859.95	1,875.18
04-510-14-000	1,875.18	1,875.18	0.00	5,839.47	5,839.47
04-510-16-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
04-650-01-000	490.18	490.18	0.00	0.00	490.18
04-650-02-000	1,875.18	1,875.18	0.00	960.96	1,875.18
04-650-03-000	1,385.00	1,385.00	0.00	1,061.97	1,385.00
04-650-04-000	1,385.00	1,385.00	0.00	829.92	1,385.00
04-650-05-000	1,385.00	1,385.00	0.00	1,092.00	1,385.00
04-650-06-000	1,875.18	1,875.18	0.00	630.63	1,875.18
04-650-07-000	1,875.18	1,875.18	0.00	461.37	1,875.18
04-650-10-000	1,385.00	1,385.00	0.00	971.88	1,385.00
04-650-11-000	1,875.18	1,875.18	0.00	985.53	1,875.18
04-650-12-000	1,875.18	1,875.18	0.00	668.85	1,875.18
04-650-13-000	1,875.18	1,875.18	0.00	483.21	1,875.18
04-650-14-000	1,875.18	1,875.18	0.00	480.48	1,875.18
04-650-15-000	1,875.18	1,875.18	0.00	466.83	1,875.18

EXHIBIT "A"
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2017/18 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2017/18 Estimated Special Tax	2017/18 Assigned Special Tax	2017/18 Contingent Special Tax	2017/18 Backup Special Tax	2017/18 Maximum Special Tax
04-650-17-000	1,385.00	1,385.00	0.00	1,408.68	1,408.68
04-650-18-000	1,875.18	1,875.18	0.00	898.17	1,875.18
32-480-02-000	1,875.18	1,875.18	0.00	1,343.16	1,875.18
32-480-04-000	1,875.18	1,875.18	0.00	1,416.87	1,875.18
32-480-09-000	1,385.00	1,385.00	0.00	114.66	1,385.00
32-480-12-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-480-13-000	1,385.00	1,385.00	0.00	1,610.70	1,610.70
32-480-20-000	1,385.00	1,385.00	0.00	434.07	1,385.00
32-480-21-000	490.18	490.18	0.00	0.00	490.18
32-480-22-000	1,385.00	1,385.00	0.00	553.92	1,385.00
32-480-24-000	1,875.18	1,875.18	0.00	5,659.29	5,659.29
32-480-26-000	1,875.18	1,875.18	0.00	434.07	1,875.18
32-480-29-000	1,875.18	1,875.18	0.00	581.49	1,875.18
32-480-30-000	1,385.00	1,385.00	0.00	633.36	1,385.00
32-480-31-000	1,875.18	1,875.18	0.00	578.76	1,875.18
32-640-01-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
32-640-02-000	1,875.18	1,875.18	0.00	2,184.00	2,184.00
32-640-04-000	1,875.18	1,875.18	0.00	2,975.70	2,975.70
32-640-05-000	1,385.00	1,385.00	0.00	3,003.00	3,003.00
32-640-08-000	1,875.18	1,875.18	0.00	988.26	1,875.18
32-640-09-000	1,385.00	1,385.00	0.00	988.26	1,385.00
32-640-14-000	1,385.00	1,385.00	0.00	7,081.62	7,081.62
32-640-15-000	1,385.00	1,385.00	0.00	873.60	1,385.00
32-640-16-000	1,875.18	1,875.18	0.00	450.45	1,875.18
32-640-17-000	490.18	490.18	0.00	0.00	490.18
32-640-18-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
32-640-19-000	1,385.00	1,385.00	0.00	4,657.38	4,657.38
32-640-20-000	1,875.18	1,875.18	0.00	813.54	1,875.18
32-640-26-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-27-000	1,385.00	1,385.00	0.00	819.00	1,385.00
32-640-28-000	1,875.18	1,875.18	0.00	1,042.86	1,875.18
32-640-29-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-30-000	1,875.18	1,875.18	0.00	819.00	1,875.18
32-640-31-000	1,875.18	1,875.18	0.00	1,040.13	1,875.18
32-640-32-000	1,875.18	1,875.18	0.00	1,018.29	1,875.18
32-640-33-000	1,875.18	1,875.18	0.00	996.45	1,875.18
32-640-34-000	1,875.18	1,875.18	0.00	985.53	1,875.18
32-640-35-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
32-640-37-000	1,385.00	1,385.00	0.00	1,324.05	1,385.00
32-640-40-000	1,875.18	1,875.18	0.00	980.07	1,875.18
32-640-41-000	490.18	490.18	0.00	0.00	490.18
32-640-42-000	1,385.00	1,385.00	0.00	1,405.95	1,405.95
32-640-44-000	1,385.00	1,385.00	0.00	1,378.65	1,385.00
32-650-05-000	1,875.18	1,875.18	0.00	5,528.25	5,528.25
32-650-08-000	1,385.00	1,385.00	0.00	1,171.17	1,385.00

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2017/18 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 662

Assessor's Parcel Number	2017/18 Estimated Special Tax	2017/18 Assigned Special Tax	2017/18 Contingent Special Tax	2017/18 Backup Special Tax	2017/18 Maximum Special Tax
32-650-11-000	1,385.00	1,385.00	0.00	1,490.58	1,490.58
32-650-12-000	1,385.00	1,385.00	0.00	1,941.03	1,941.03
32-650-13-000	490.18	490.18	0.00	0.00	490.18
32-650-17-000	1,875.18	1,875.18	0.00	944.58	1,875.18
32-650-18-000	1,875.18	1,875.18	0.00	1,111.11	1,875.18
32-650-19-000	1,385.00	1,385.00	0.00	1,990.17	1,990.17
32-650-20-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-23-000	1,385.00	1,385.00	0.00	1,337.70	1,385.00
32-650-31-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-36-000	1,385.00	1,385.00	0.00	2,732.73	2,732.73
32-650-37-000	490.18	490.18	0.00	0.00	490.18
32-650-39-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
32-650-40-000	1,385.00	1,385.00	0.00	1,370.46	1,385.00
32-660-16-000	1,875.18	1,875.18	0.00	2,208.57	2,208.57
32-660-17-000	1,385.00	1,385.00	0.00	543.27	1,385.00
32-660-18-000	1,875.18	1,875.18	0.00	761.67	1,875.18
32-660-19-000	1,385.00	1,385.00	0.00	917.28	1,385.00
36-011-25-000	1,875.18	1,875.18	0.00	537.81	1,875.18
36-011-26-000	1,875.18	1,875.18	0.00	775.32	1,875.18
36-011-27-000	1,875.18	1,875.18	0.00	819.00	1,875.18
36-011-28-000	490.18	490.18	0.00	0.00	490.18
36-011-29-000	1,385.00	1,385.00	0.00	237.51	1,385.00
36-011-30-000	1,385.00	1,385.00	0.00	237.51	1,385.00
36-011-31-000	1,385.00	1,385.00	0.00	327.60	1,385.00
36-011-55-000	1,385.00	1,385.00	0.00	797.16	1,385.00
36-011-57-000	1,385.00	1,385.00	0.00	745.29	1,385.00
36-011-58-000	1,385.00	1,385.00	0.00	879.06	1,385.00
207 Parcels	\$323,448.06	\$323,448.06	\$0.00	\$270,496.04	\$392,875.61

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Certificate of Compliance (Situation #1 of Resolution No. 2008-05)

(More than one Assessor's Parcel Number Assigned to a single legal parcel)

<u>APN</u>	<u>Owner</u>
04-410-01-000	BORCHERDING JANICE E TRSTE ETAL
32-480-07-000	ROSE-ECKARDT PRISCILLA TRSTE
32-480-19-000	ERICSON ROBERT M & COLLEEN K TRSTES
32-480-27-000	ROSE-ECKARDT PRISCILLA TRSTE
32-640-03-000	RODRIGUEZ DANIEL J TRSTE ETAL
32-640-13-000	RETUTA ILUMINADA T
32-640-21-000	ORZALLI DALE & PHYLLIS TRSTES ETAL
32-640-22-000	OLSEN MICHELLE L TRSTE

TSL Release (Situation #2 of Resolution No. 2008-05)

(Prior Agreement Limiting Property Owner Obligations)

<u>APN</u>	<u>Owner</u>
04-060-08-000	MCQUISTON JAMES M & CHRISTINE A

Exempt Parcels

(Pursuant to the Rate and Method of Apportionment)

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

Agreement to Waive Right to Service

<u>APN</u>	<u>Owner</u>
04-040-71-000	ARBINI CATHERINE D ETAL
05-010-03-000	MARSHALL FRANK L & SUSAN M TRSTES

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Special Tax Prepayment Releases

(Special Tax Lien paid in full during Cash Collection Period)

<u>APN</u>	<u>Owner</u>
04-030-63-000	ELLIOT WILLIAM A & SHIRLEY L TRSTES
04-040-50-000	MOLLET THOMAS K & KATHERINE V TRSTES
04-040-67-000	THOMPSON RANDOLPH B & NAHID S TRSTES
04-510-12-000	THOMPSON RANDOLPH B & NAHID S TRSTES

Special Tax Prepayment Releases

(Special Tax Lien paid in full following Cash Collection Period)

*The property owner financed the connection fee and the connection fee has not been prepaid. The connection fee amount is still levied and collected annually via the Nevada County property tax rolls.

<u>APN</u>	<u>Owner</u>
04-030-38-000	TAYLOR ARLENE R TRSTE
04-030-42-000	SKEEN ANDREA L W TRSTE ETAL*
04-030-50-000	OBRIEN JAMES S & JANICE R*
04-030-71-000	TRETHERWEY PAUL M & MARY R TRSTES
04-030-72-000	COLBY RICHARD W & NANCY
04-040-74-000	STREBEL DAVID P ETAL
04-051-25-000	MASON THOMAS M
04-051-26-000	YEAGER DAVID A & SHIRLEY A
04-060-54-000	PAULIN ULRICH E
04-060-56-000	EDWARDS CHARLES S
04-070-50-000	KEEM JAMES M
04-410-06-000	ORZALLI DALE A & PHYLLIS TRSTES ETAL
04-410-08-000	LEGATE SPENCER P & MAREN A TRSTES*
04-410-54-000	BRUSIN WILLIAM J & SUSAN TRSTES*
04-510-01-000	LYNN ARTHUR W TRSTE*
04-510-05-000	MUHLBACH JILL A TRSTE
04-650-01-000	BATES DAVID K & ELIZABETH D TRSTES*
32-480-21-000	WRIGHT STUART L & VERA L*
32-640-17-000	RYNBERG RONALD M & KAREN I*
32-640-36-000	CHIAPPARI ERNEST J & LINDA L
32-640-41-000	CARUTHERS LAIRD D & MARY D*
32-640-46-000	GUINAUGH EDWARD ETAL
32-650-07-000	FRAZEE JEFFREY C TRSTE
32-650-13-000	HERSH HOWARD & JILL*
32-650-16-000	COLLINS DOUGLAS S & YVONNE F
32-650-33-000	CORONEL RONALD D ETAL
32-650-37-000	HOLMAN WILLIAM F JR*
36-011-21-000	SANDIFORTH DAVID A ETAL
36-011-28-000	PARKER GARY E*
36-011-56-000	BUTTERFIELD JOHN J & EMMA J TRSTES