



GOODWIN CONSULTING GROUP

**CITY OF LINCOLN  
COMMUNITY FACILITIES DISTRICT NO. 2005-1  
(SORRENTO PROJECT)**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2024-25**

**September 25, 2024**

***Community Facilities District No. 2005-1***  
***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 City of Lincoln Community Facilities District No. 2005-1 (Sorrento Project) (“CFD” or “CFD No. 2005-1”):

### **Fiscal Year 2024-25 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
493	\$1,010,285

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 2024-25**

<b>Land Use Category</b>	<b>Dwelling Units or Acres</b>
Single Family Residential	493 Dwelling Units
Multiple Family Residential	0 Dwelling Units
Non-Residential	0.0 Acres

For more information regarding the status of development in CFD No. 2005-1, please refer to Section V of this report.

### **Outstanding Bonds Summary**

<b>Bonds</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
2013 Special Tax Bonds	\$5,165,000	\$4,060,000*	\$1,105,000*
2014A Special Tax Bonds	\$5,680,000	\$190,000*	\$5,490,000*
2016 Special Tax Bonds	\$8,860,000	\$890,000*	\$7,970,000*

\* As of the date of this report.

## ***I. INTRODUCTION***

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### **City of Lincoln Community Facilities District No. 2005-1**

On June 14, 2005, the City Council of the City of Lincoln (the “City”) adopted a resolution establishing Community Facilities District No. 2005-1 (Sorrento Project). At a special election held on the same date, the owners of the property within the CFD authorized the CFD to incur bonded indebtedness not to exceed \$16,000,000.

The CFD encompasses all of the master-planned community known as “Sorrento,” generally located north of Ferrari Ranch Road and west of the Lincoln Crossing project. The Sorrento community stretches across approximately 147.4 acres and has been fully developed with 497 single family residential dwelling units.

The types of facilities to be funded by special tax revenues include street improvements, storm drains, sanitary sewers, water facilities, bridge improvements, power, telephone, and gas utilities, public landscaping and slope planting.

### **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, 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 2024-25 special tax levy for CFD No. 2005-1. The Report is intended to provide information to interested parties including the current financial obligations of CFD No. 2005-1, the special tax to be levied, and the status of development of the CFD in fiscal year 2024-25.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 2005-1 for fiscal year 2024-25.
- **Section IV** presents a summary of the methodology that is used to apportion the special tax among parcels in CFD No. 2005-1.
- **Section V** summarizes the status of development within the CFD.
- **Section VI** identifies parcels within CFD No. 2005-1 that have prepaid their special tax obligation.
- **Section VII** provides information on state reporting requirements.

### **III. SPECIAL TAX LIABILITY**

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Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation for CFD No. 2005-1, the Special Tax Liability means the amount necessary in any fiscal year to (i) pay principal and interest on Bonds, (ii) pay Administrative Expenses, (iii) pay directly for the cost of acquiring authorized facilities, (iv) replenish reserve funds, and (v) to pay amounts required under the bond indenture, as determined by the CFD Administrator.

For fiscal year 2024-25, the Special Tax Liability is \$1,010,285 and is shown in the table below:

**Community Facilities District No. 2005-1  
Special Tax Liability for Fiscal Year 2024-25\***

<b>Series 2013 Bond Debt Service</b>		<b>\$131,275</b>
Interest Payment Due (March 1, 2025)	\$28,138	
Interest Payment Due (September 1, 2025)	\$28,138	
Principal Payment Due (September 1, 2025)	\$75,000	
<b>Series 2014A Bond Debt Service</b>		<b>\$319,894</b>
Interest Payment Due (March 1, 2025)	\$134,947	
Interest Payment Due (September 1, 2025)	\$134,947	
Principal Payment Due (September 1, 2025)	\$50,000	
<b>Series 2016 Bond Debt Service</b>		<b>\$519,700</b>
Interest Payment Due (March 1, 2025)	\$174,850	
Interest Payment Due (September 1, 2025)	\$174,850	
Principal Payment Due (September 1, 2025)	\$170,000	
<b>Administrative Expenses</b>		<b>\$39,415</b>
<b>FISCAL YEAR 2024-25 SPECIAL TAX LIABILITY</b>		<b>\$1,010,285</b>

*\*Totals may not sum due to rounding.*

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

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### **Special Tax Categories**

The Special Tax within CFD No. 2005-1 is levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various land use categories against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied. On or about July 1 of each year, but in any event in sufficient time to include the levy of the special taxes on the County's secured tax roll, the CFD Administrator shall determine for each Parcel within the District whether it is Taxable Property, and, if so, whether such Parcel is a Developed Parcel, Final Map Lot, or Undeveloped Parcel. Each Developed Parcel shall be further assigned to a Category. Parcels subject to levy shall be determined based upon the latest equalized roll of the County Assessor for such Fiscal Year. The CFD Administrator shall then determine the Special Tax Liability for the Fiscal Year commencing such July 1, and levy special taxes as follows until the amount of the special taxes levied equals the Special Tax Liability. (*Capitalized terms, unless otherwise indicated, are defined in the RMA which is attached as Appendix C of this Report.*)

### **Maximum Special Tax Rates**

The maximum special tax rates applicable to each land use category in CFD No. 2005-1 are set forth in Section 2 of the RMA.

The percentage of the maximum special tax rates levied on each land use category in fiscal year 2024-25 are determined by the method of apportionment included in Section 3B of the RMA. The table in Appendix A identifies the fiscal year 2024-25 maximum and actual special tax rates for Taxable Property in CFD No. 2005-1.

### **Apportionment of the Special Tax**

The amount of special tax levied on each parcel in CFD No. 2005-1 each fiscal year will be determined by application of Section 3B of the RMA. Pursuant to this section, the administrator shall determine the Special Tax Liability for such fiscal year and the special tax shall be levied as follows:

First, the special tax shall be levied pro rata on each Developed Parcel within the CFD up to 100% of the assigned annual special tax for each parcel for such fiscal year until the amount levied on Developed Parcels is equal to the Special Tax Liability. If additional revenue is needed after the first step, the special tax shall be levied pro rata on each Final Map Lot within the CFD, up to 100% of the maximum special tax for each Final Map Lot for such fiscal year. If additional revenue is needed after applying the first two steps, the special tax shall be levied pro rata on each Undeveloped Parcel, up to 100% of the maximum special tax assigned to each Undeveloped Parcel.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 2005-1, is provided in Appendix B.

***V. DEVELOPMENT STATUS***

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As of June 30, 2024, the City has issued building permits for 497 units of Single Family Residential property and owners of four of those properties have since prepaid their special tax obligation. Therefore, 493 units will be subject to the special tax in fiscal year 2024-25. No additional development is anticipated in the CFD.

Based on the current status of development in CFD No. 2005-1, the following table summarizes the allocation of parcels to the special tax categories established in the RMA:

**Community Facilities District No. 2005-1  
Allocation to Special Tax Categories  
Fiscal Year 2024-25**

<b>Development Status</b>	<b>Land Use Category</b>	<b>Units/Acres</b>
Developed Parcels	Single Family Residential	493 Units
	Multiple Family Residential	0 Units
	Non-Residential	0.0 Acres
Final Map Lots	N/A	0.0 Acres
Undeveloped Parcels	N/A	0.0 Acres



## ***VI. PREPAYMENTS***

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As of June 30, 2024, four owners in CFD No. 2005-1 have fully 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 2024-25 pursuant to the RMA.

009-170-015-000

009-160-028-000

009-260-012-000

009-290-056-000

## ***VII. STATE REPORTING REQUIREMENTS***

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### **Special Tax and Bond Accountability Report (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.

### **Government Code 53343.2**

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 website. Pursuant to Section 53343.2, a local agency that has a website shall, within seven months after the last day of each fiscal year of the district, display prominently on its website 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 website 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.

## **Government Code 65940.1**

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

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

## **APPENDIX A**

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### ***Summary of Fiscal Year 2024-25 Special Tax Levy***

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**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**

**Special Tax Levy Summary for Fiscal Year 2024-25**

<b>Land Use Category</b>	<b>Number of Dwelling Units / Acres</b>	<b>FY 2024-25 Maximum Special Tax Rate</b>	<b>FY 2024-25 Actual Special Tax Rate</b>	<b>FY 2024-25 Special Tax Levy</b>
<u>Developed Property</u>				
Single Family Residential	493 Dwelling Units	\$2,330.90	\$2,049.26	\$1,010,285.18
Multiple Family Residential	0 Dwelling Units	\$582.72	\$0.00	\$0.00
Non-Residential	0.0 Acres	\$14,568.11	\$0.00	\$0.00
Final Map Lots	0.0 Acres	\$14,568.11	\$0.00	\$0.00
Undeveloped Property	0.0 Acres	\$14,568.11	\$0.00	\$0.00
<b>Total Fiscal Year 2024-25 Special Tax Levy</b>				<b>\$1,010,285.18</b>

*Goodwin Consulting Group, Inc.*

## **APPENDIX B**

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*Fiscal Year 2024-25 Special Tax Levy  
for Individual Assessor's Parcels*

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**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-160-001-000	\$2,330.90	\$2,049.26
009-160-002-000	\$2,330.90	\$2,049.26
009-160-003-000	\$2,330.90	\$2,049.26
009-160-004-000	\$2,330.90	\$2,049.26
009-160-005-000	\$2,330.90	\$2,049.26
009-160-006-000	\$2,330.90	\$2,049.26
009-160-007-000	\$2,330.90	\$2,049.26
009-160-008-000	\$2,330.90	\$2,049.26
009-160-009-000	\$2,330.90	\$2,049.26
009-160-010-000	\$2,330.90	\$2,049.26
009-160-011-000	\$2,330.90	\$2,049.26
009-160-012-000	\$2,330.90	\$2,049.26
009-160-013-000	\$2,330.90	\$2,049.26
009-160-014-000	\$2,330.90	\$2,049.26
009-160-015-000	\$2,330.90	\$2,049.26
009-160-016-000	\$2,330.90	\$2,049.26
009-160-017-000	\$2,330.90	\$2,049.26
009-160-018-000	\$2,330.90	\$2,049.26
009-160-019-000	\$2,330.90	\$2,049.26
009-160-020-000	\$2,330.90	\$2,049.26
009-160-021-000	\$2,330.90	\$2,049.26
009-160-022-000	\$2,330.90	\$2,049.26
009-160-023-000	\$2,330.90	\$2,049.26
009-160-024-000	\$2,330.90	\$2,049.26
009-160-025-000	\$2,330.90	\$2,049.26
009-160-026-000	\$2,330.90	\$2,049.26
009-160-027-000	\$2,330.90	\$2,049.26
009-160-028-000	\$0.00	\$0.00
009-160-029-000	\$2,330.90	\$2,049.26
009-160-030-000	\$2,330.90	\$2,049.26
009-160-031-000	\$2,330.90	\$2,049.26
009-160-032-000	\$2,330.90	\$2,049.26
009-160-033-000	\$2,330.90	\$2,049.26
009-160-034-000	\$2,330.90	\$2,049.26
009-160-035-000	\$2,330.90	\$2,049.26
009-160-036-000	\$2,330.90	\$2,049.26
009-160-037-000	\$2,330.90	\$2,049.26
009-160-038-000	\$2,330.90	\$2,049.26
009-160-039-000	\$2,330.90	\$2,049.26
009-160-040-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-160-041-000	\$2,330.90	\$2,049.26
009-160-042-000	\$2,330.90	\$2,049.26
009-160-043-000	\$2,330.90	\$2,049.26
009-160-044-000	\$2,330.90	\$2,049.26
009-160-045-000	\$2,330.90	\$2,049.26
009-160-046-000	\$2,330.90	\$2,049.26
009-160-047-000	\$2,330.90	\$2,049.26
009-160-048-000	\$2,330.90	\$2,049.26
009-160-049-000	\$2,330.90	\$2,049.26
009-160-050-000	\$2,330.90	\$2,049.26
009-160-051-000	\$2,330.90	\$2,049.26
009-160-052-000	\$2,330.90	\$2,049.26
009-160-053-000	\$2,330.90	\$2,049.26
009-160-054-000	\$2,330.90	\$2,049.26
009-160-055-000	\$2,330.90	\$2,049.26
009-160-056-000	\$2,330.90	\$2,049.26
009-160-057-000	\$2,330.90	\$2,049.26
009-160-058-000	\$2,330.90	\$2,049.26
009-160-059-000	\$2,330.90	\$2,049.26
009-160-060-000	\$2,330.90	\$2,049.26
009-160-061-000	\$2,330.90	\$2,049.26
009-160-062-000	\$2,330.90	\$2,049.26
009-160-063-000	\$2,330.90	\$2,049.26
009-160-064-000	\$2,330.90	\$2,049.26
009-160-065-000	\$2,330.90	\$2,049.26
009-160-066-000	\$2,330.90	\$2,049.26
009-160-067-000	\$2,330.90	\$2,049.26
009-160-068-000	\$0.00	\$0.00
009-160-069-000	\$0.00	\$0.00
009-170-001-000	\$2,330.90	\$2,049.26
009-170-002-000	\$2,330.90	\$2,049.26
009-170-003-000	\$2,330.90	\$2,049.26
009-170-004-000	\$2,330.90	\$2,049.26
009-170-005-000	\$2,330.90	\$2,049.26
009-170-006-000	\$2,330.90	\$2,049.26
009-170-007-000	\$2,330.90	\$2,049.26
009-170-008-000	\$2,330.90	\$2,049.26
009-170-009-000	\$2,330.90	\$2,049.26
009-170-010-000	\$2,330.90	\$2,049.26
009-170-011-000	\$2,330.90	\$2,049.26



**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-170-012-000	\$2,330.90	\$2,049.26
009-170-013-000	\$2,330.90	\$2,049.26
009-170-014-000	\$2,330.90	\$2,049.26
009-170-015-000	\$0.00	\$0.00
009-170-016-000	\$2,330.90	\$2,049.26
009-170-017-000	\$2,330.90	\$2,049.26
009-170-018-000	\$2,330.90	\$2,049.26
009-170-019-000	\$2,330.90	\$2,049.26
009-170-020-000	\$2,330.90	\$2,049.26
009-170-021-000	\$2,330.90	\$2,049.26
009-170-022-000	\$2,330.90	\$2,049.26
009-170-023-000	\$2,330.90	\$2,049.26
009-170-024-000	\$2,330.90	\$2,049.26
009-170-025-000	\$2,330.90	\$2,049.26
009-170-026-000	\$2,330.90	\$2,049.26
009-170-027-000	\$2,330.90	\$2,049.26
009-170-028-000	\$2,330.90	\$2,049.26
009-170-029-000	\$2,330.90	\$2,049.26
009-170-030-000	\$2,330.90	\$2,049.26
009-170-031-000	\$2,330.90	\$2,049.26
009-170-032-000	\$2,330.90	\$2,049.26
009-170-033-000	\$2,330.90	\$2,049.26
009-170-034-000	\$2,330.90	\$2,049.26
009-170-035-000	\$2,330.90	\$2,049.26
009-260-001-000	\$2,330.90	\$2,049.26
009-260-002-000	\$2,330.90	\$2,049.26
009-260-003-000	\$2,330.90	\$2,049.26
009-260-004-000	\$2,330.90	\$2,049.26
009-260-005-000	\$2,330.90	\$2,049.26
009-260-006-000	\$2,330.90	\$2,049.26
009-260-007-000	\$2,330.90	\$2,049.26
009-260-008-000	\$2,330.90	\$2,049.26
009-260-009-000	\$2,330.90	\$2,049.26
009-260-010-000	\$2,330.90	\$2,049.26
009-260-011-000	\$2,330.90	\$2,049.26
009-260-012-000	\$0.00	\$0.00
009-260-013-000	\$2,330.90	\$2,049.26
009-260-014-000	\$2,330.90	\$2,049.26
009-260-015-000	\$2,330.90	\$2,049.26
009-260-016-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-260-017-000	\$2,330.90	\$2,049.26
009-260-018-000	\$2,330.90	\$2,049.26
009-260-019-000	\$2,330.90	\$2,049.26
009-260-020-000	\$2,330.90	\$2,049.26
009-260-021-000	\$2,330.90	\$2,049.26
009-260-022-000	\$2,330.90	\$2,049.26
009-260-023-000	\$2,330.90	\$2,049.26
009-260-024-000	\$2,330.90	\$2,049.26
009-260-025-000	\$2,330.90	\$2,049.26
009-260-026-000	\$2,330.90	\$2,049.26
009-260-027-000	\$2,330.90	\$2,049.26
009-260-028-000	\$2,330.90	\$2,049.26
009-260-029-000	\$2,330.90	\$2,049.26
009-260-030-000	\$2,330.90	\$2,049.26
009-260-031-000	\$2,330.90	\$2,049.26
009-260-032-000	\$2,330.90	\$2,049.26
009-260-033-000	\$2,330.90	\$2,049.26
009-260-034-000	\$2,330.90	\$2,049.26
009-260-035-000	\$2,330.90	\$2,049.26
009-260-036-000	\$2,330.90	\$2,049.26
009-260-037-000	\$2,330.90	\$2,049.26
009-260-038-000	\$2,330.90	\$2,049.26
009-260-039-000	\$2,330.90	\$2,049.26
009-260-040-000	\$2,330.90	\$2,049.26
009-260-041-000	\$2,330.90	\$2,049.26
009-270-001-000	\$2,330.90	\$2,049.26
009-270-002-000	\$2,330.90	\$2,049.26
009-270-003-000	\$2,330.90	\$2,049.26
009-270-004-000	\$2,330.90	\$2,049.26
009-270-005-000	\$2,330.90	\$2,049.26
009-270-006-000	\$2,330.90	\$2,049.26
009-270-007-000	\$2,330.90	\$2,049.26
009-270-008-000	\$2,330.90	\$2,049.26
009-270-009-000	\$2,330.90	\$2,049.26
009-270-010-000	\$2,330.90	\$2,049.26
009-270-011-000	\$2,330.90	\$2,049.26
009-270-012-000	\$2,330.90	\$2,049.26
009-270-013-000	\$2,330.90	\$2,049.26
009-270-014-000	\$2,330.90	\$2,049.26
009-270-015-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-270-016-000	\$2,330.90	\$2,049.26
009-270-017-000	\$2,330.90	\$2,049.26
009-270-018-000	\$2,330.90	\$2,049.26
009-270-019-000	\$2,330.90	\$2,049.26
009-270-020-000	\$2,330.90	\$2,049.26
009-270-021-000	\$2,330.90	\$2,049.26
009-270-022-000	\$2,330.90	\$2,049.26
009-270-023-000	\$2,330.90	\$2,049.26
009-270-024-000	\$2,330.90	\$2,049.26
009-270-025-000	\$2,330.90	\$2,049.26
009-270-026-000	\$2,330.90	\$2,049.26
009-270-027-000	\$2,330.90	\$2,049.26
009-270-028-000	\$2,330.90	\$2,049.26
009-270-029-000	\$2,330.90	\$2,049.26
009-270-030-000	\$2,330.90	\$2,049.26
009-270-031-000	\$2,330.90	\$2,049.26
009-270-032-000	\$2,330.90	\$2,049.26
009-270-033-000	\$2,330.90	\$2,049.26
009-270-034-000	\$2,330.90	\$2,049.26
009-270-035-000	\$2,330.90	\$2,049.26
009-270-036-000	\$2,330.90	\$2,049.26
009-270-037-000	\$2,330.90	\$2,049.26
009-270-038-000	\$2,330.90	\$2,049.26
009-270-039-000	\$2,330.90	\$2,049.26
009-270-040-000	\$2,330.90	\$2,049.26
009-270-041-000	\$2,330.90	\$2,049.26
009-270-042-000	\$2,330.90	\$2,049.26
009-270-043-000	\$2,330.90	\$2,049.26
009-270-044-000	\$2,330.90	\$2,049.26
009-270-045-000	\$2,330.90	\$2,049.26
009-270-046-000	\$2,330.90	\$2,049.26
009-280-001-000	\$2,330.90	\$2,049.26
009-280-002-000	\$2,330.90	\$2,049.26
009-280-003-000	\$2,330.90	\$2,049.26
009-280-004-000	\$2,330.90	\$2,049.26
009-280-005-000	\$2,330.90	\$2,049.26
009-280-006-000	\$2,330.90	\$2,049.26
009-280-007-000	\$2,330.90	\$2,049.26
009-280-008-000	\$2,330.90	\$2,049.26
009-280-009-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-280-010-000	\$2,330.90	\$2,049.26
009-280-011-000	\$2,330.90	\$2,049.26
009-280-012-000	\$2,330.90	\$2,049.26
009-280-013-000	\$2,330.90	\$2,049.26
009-280-014-000	\$2,330.90	\$2,049.26
009-280-015-000	\$2,330.90	\$2,049.26
009-280-016-000	\$2,330.90	\$2,049.26
009-280-017-000	\$2,330.90	\$2,049.26
009-280-018-000	\$2,330.90	\$2,049.26
009-280-019-000	\$2,330.90	\$2,049.26
009-280-020-000	\$2,330.90	\$2,049.26
009-280-021-000	\$2,330.90	\$2,049.26
009-280-022-000	\$2,330.90	\$2,049.26
009-280-023-000	\$2,330.90	\$2,049.26
009-280-024-000	\$2,330.90	\$2,049.26
009-280-025-000	\$2,330.90	\$2,049.26
009-280-026-000	\$2,330.90	\$2,049.26
009-280-027-000	\$2,330.90	\$2,049.26
009-280-028-000	\$2,330.90	\$2,049.26
009-280-029-000	\$2,330.90	\$2,049.26
009-280-030-000	\$2,330.90	\$2,049.26
009-280-031-000	\$2,330.90	\$2,049.26
009-280-032-000	\$2,330.90	\$2,049.26
009-280-033-000	\$2,330.90	\$2,049.26
009-280-034-000	\$2,330.90	\$2,049.26
009-280-035-000	\$2,330.90	\$2,049.26
009-280-036-000	\$2,330.90	\$2,049.26
009-280-037-000	\$2,330.90	\$2,049.26
009-280-038-000	\$2,330.90	\$2,049.26
009-280-039-000	\$2,330.90	\$2,049.26
009-280-040-000	\$2,330.90	\$2,049.26
009-280-041-000	\$2,330.90	\$2,049.26
009-280-042-000	\$2,330.90	\$2,049.26
009-280-043-000	\$0.00	\$0.00
009-280-044-000	\$0.00	\$0.00
009-290-001-000	\$2,330.90	\$2,049.26
009-290-002-000	\$2,330.90	\$2,049.26
009-290-003-000	\$2,330.90	\$2,049.26
009-290-004-000	\$2,330.90	\$2,049.26
009-290-005-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-290-006-000	\$2,330.90	\$2,049.26
009-290-007-000	\$2,330.90	\$2,049.26
009-290-008-000	\$2,330.90	\$2,049.26
009-290-009-000	\$2,330.90	\$2,049.26
009-290-010-000	\$2,330.90	\$2,049.26
009-290-011-000	\$2,330.90	\$2,049.26
009-290-012-000	\$2,330.90	\$2,049.26
009-290-013-000	\$2,330.90	\$2,049.26
009-290-014-000	\$2,330.90	\$2,049.26
009-290-015-000	\$2,330.90	\$2,049.26
009-290-016-000	\$2,330.90	\$2,049.26
009-290-017-000	\$2,330.90	\$2,049.26
009-290-018-000	\$2,330.90	\$2,049.26
009-290-019-000	\$2,330.90	\$2,049.26
009-290-020-000	\$2,330.90	\$2,049.26
009-290-021-000	\$2,330.90	\$2,049.26
009-290-022-000	\$2,330.90	\$2,049.26
009-290-023-000	\$2,330.90	\$2,049.26
009-290-024-000	\$2,330.90	\$2,049.26
009-290-025-000	\$2,330.90	\$2,049.26
009-290-026-000	\$2,330.90	\$2,049.26
009-290-027-000	\$2,330.90	\$2,049.26
009-290-028-000	\$2,330.90	\$2,049.26
009-290-029-000	\$2,330.90	\$2,049.26
009-290-030-000	\$2,330.90	\$2,049.26
009-290-031-000	\$2,330.90	\$2,049.26
009-290-032-000	\$2,330.90	\$2,049.26
009-290-033-000	\$2,330.90	\$2,049.26
009-290-034-000	\$2,330.90	\$2,049.26
009-290-035-000	\$2,330.90	\$2,049.26
009-290-036-000	\$2,330.90	\$2,049.26
009-290-037-000	\$2,330.90	\$2,049.26
009-290-038-000	\$2,330.90	\$2,049.26
009-290-039-000	\$2,330.90	\$2,049.26
009-290-040-000	\$2,330.90	\$2,049.26
009-290-041-000	\$2,330.90	\$2,049.26
009-290-042-000	\$2,330.90	\$2,049.26
009-290-043-000	\$2,330.90	\$2,049.26
009-290-044-000	\$2,330.90	\$2,049.26
009-290-045-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-290-046-000	\$2,330.90	\$2,049.26
009-290-047-000	\$2,330.90	\$2,049.26
009-290-048-000	\$2,330.90	\$2,049.26
009-290-049-000	\$2,330.90	\$2,049.26
009-290-050-000	\$2,330.90	\$2,049.26
009-290-051-000	\$2,330.90	\$2,049.26
009-290-052-000	\$2,330.90	\$2,049.26
009-290-053-000	\$2,330.90	\$2,049.26
009-290-054-000	\$2,330.90	\$2,049.26
009-290-055-000	\$2,330.90	\$2,049.26
009-290-056-000	\$0.00	\$0.00
009-290-057-000	\$2,330.90	\$2,049.26
009-300-001-000	\$2,330.90	\$2,049.26
009-300-002-000	\$2,330.90	\$2,049.26
009-300-003-000	\$2,330.90	\$2,049.26
009-300-004-000	\$2,330.90	\$2,049.26
009-300-005-000	\$2,330.90	\$2,049.26
009-300-006-000	\$2,330.90	\$2,049.26
009-300-007-000	\$2,330.90	\$2,049.26
009-300-008-000	\$2,330.90	\$2,049.26
009-300-009-000	\$2,330.90	\$2,049.26
009-300-010-000	\$2,330.90	\$2,049.26
009-300-011-000	\$2,330.90	\$2,049.26
009-300-012-000	\$2,330.90	\$2,049.26
009-300-013-000	\$2,330.90	\$2,049.26
009-300-014-000	\$2,330.90	\$2,049.26
009-300-015-000	\$2,330.90	\$2,049.26
009-300-016-000	\$2,330.90	\$2,049.26
009-300-017-000	\$2,330.90	\$2,049.26
009-300-018-000	\$2,330.90	\$2,049.26
009-300-019-000	\$2,330.90	\$2,049.26
009-300-020-000	\$2,330.90	\$2,049.26
009-300-021-000	\$2,330.90	\$2,049.26
009-300-022-000	\$2,330.90	\$2,049.26
009-300-023-000	\$2,330.90	\$2,049.26
009-300-024-000	\$2,330.90	\$2,049.26
009-300-025-000	\$2,330.90	\$2,049.26
009-300-026-000	\$2,330.90	\$2,049.26
009-300-027-000	\$2,330.90	\$2,049.26
009-300-028-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-300-029-000	\$2,330.90	\$2,049.26
009-300-030-000	\$2,330.90	\$2,049.26
009-300-031-000	\$2,330.90	\$2,049.26
009-300-032-000	\$2,330.90	\$2,049.26
009-300-033-000	\$2,330.90	\$2,049.26
009-300-034-000	\$2,330.90	\$2,049.26
009-300-035-000	\$2,330.90	\$2,049.26
009-300-036-000	\$2,330.90	\$2,049.26
009-300-037-000	\$2,330.90	\$2,049.26
009-310-001-000	\$2,330.90	\$2,049.26
009-310-002-000	\$2,330.90	\$2,049.26
009-310-003-000	\$2,330.90	\$2,049.26
009-310-004-000	\$2,330.90	\$2,049.26
009-310-005-000	\$2,330.90	\$2,049.26
009-310-006-000	\$2,330.90	\$2,049.26
009-310-007-000	\$2,330.90	\$2,049.26
009-310-008-000	\$2,330.90	\$2,049.26
009-310-009-000	\$2,330.90	\$2,049.26
009-310-010-000	\$2,330.90	\$2,049.26
009-310-011-000	\$2,330.90	\$2,049.26
009-310-012-000	\$2,330.90	\$2,049.26
009-310-013-000	\$2,330.90	\$2,049.26
009-310-014-000	\$2,330.90	\$2,049.26
009-310-015-000	\$2,330.90	\$2,049.26
009-310-016-000	\$2,330.90	\$2,049.26
009-310-017-000	\$2,330.90	\$2,049.26
009-310-018-000	\$2,330.90	\$2,049.26
009-310-019-000	\$2,330.90	\$2,049.26
009-310-020-000	\$2,330.90	\$2,049.26
009-310-021-000	\$2,330.90	\$2,049.26
009-310-022-000	\$2,330.90	\$2,049.26
009-310-023-000	\$2,330.90	\$2,049.26
009-310-024-000	\$2,330.90	\$2,049.26
009-310-025-000	\$2,330.90	\$2,049.26
009-310-026-000	\$2,330.90	\$2,049.26
009-310-027-000	\$2,330.90	\$2,049.26
009-310-028-000	\$2,330.90	\$2,049.26
009-310-029-000	\$2,330.90	\$2,049.26
009-310-030-000	\$2,330.90	\$2,049.26
009-310-031-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-310-032-000	\$2,330.90	\$2,049.26
009-310-033-000	\$2,330.90	\$2,049.26
009-310-034-000	\$2,330.90	\$2,049.26
009-310-035-000	\$2,330.90	\$2,049.26
009-310-036-000	\$2,330.90	\$2,049.26
009-310-037-000	\$2,330.90	\$2,049.26
009-310-038-000	\$2,330.90	\$2,049.26
009-310-039-000	\$2,330.90	\$2,049.26
009-310-040-000	\$2,330.90	\$2,049.26
009-310-041-000	\$2,330.90	\$2,049.26
009-310-042-000	\$0.00	\$0.00
009-310-043-000	\$0.00	\$0.00
009-310-044-000	\$0.00	\$0.00
009-320-001-000	\$2,330.90	\$2,049.26
009-320-002-000	\$2,330.90	\$2,049.26
009-320-003-000	\$2,330.90	\$2,049.26
009-320-004-000	\$2,330.90	\$2,049.26
009-320-005-000	\$2,330.90	\$2,049.26
009-320-006-000	\$2,330.90	\$2,049.26
009-320-007-000	\$2,330.90	\$2,049.26
009-320-008-000	\$2,330.90	\$2,049.26
009-320-009-000	\$2,330.90	\$2,049.26
009-320-010-000	\$2,330.90	\$2,049.26
009-320-011-000	\$2,330.90	\$2,049.26
009-320-012-000	\$2,330.90	\$2,049.26
009-320-013-000	\$2,330.90	\$2,049.26
009-320-014-000	\$2,330.90	\$2,049.26
009-320-015-000	\$2,330.90	\$2,049.26
009-320-016-000	\$2,330.90	\$2,049.26
009-320-017-000	\$2,330.90	\$2,049.26
009-320-018-000	\$2,330.90	\$2,049.26
009-320-019-000	\$2,330.90	\$2,049.26
009-320-020-000	\$2,330.90	\$2,049.26
009-320-021-000	\$2,330.90	\$2,049.26
009-320-022-000	\$2,330.90	\$2,049.26
009-320-023-000	\$2,330.90	\$2,049.26
009-320-024-000	\$2,330.90	\$2,049.26
009-320-025-000	\$2,330.90	\$2,049.26
009-320-026-000	\$2,330.90	\$2,049.26
009-320-027-000	\$2,330.90	\$2,049.26



**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-320-028-000	\$2,330.90	\$2,049.26
009-320-029-000	\$2,330.90	\$2,049.26
009-320-030-000	\$2,330.90	\$2,049.26
009-320-031-000	\$2,330.90	\$2,049.26
009-320-032-000	\$2,330.90	\$2,049.26
009-320-033-000	\$2,330.90	\$2,049.26
009-320-034-000	\$2,330.90	\$2,049.26
009-320-035-000	\$2,330.90	\$2,049.26
009-320-036-000	\$2,330.90	\$2,049.26
009-320-037-000	\$2,330.90	\$2,049.26
009-320-038-000	\$2,330.90	\$2,049.26
009-320-039-000	\$2,330.90	\$2,049.26
009-320-040-000	\$2,330.90	\$2,049.26
009-320-041-000	\$2,330.90	\$2,049.26
009-320-042-000	\$2,330.90	\$2,049.26
009-320-043-000	\$2,330.90	\$2,049.26
009-320-044-000	\$2,330.90	\$2,049.26
009-320-045-000	\$2,330.90	\$2,049.26
009-320-046-000	\$2,330.90	\$2,049.26
009-320-047-000	\$2,330.90	\$2,049.26
009-320-048-000	\$2,330.90	\$2,049.26
009-330-001-000	\$2,330.90	\$2,049.26
009-330-002-000	\$2,330.90	\$2,049.26
009-330-003-000	\$2,330.90	\$2,049.26
009-330-004-000	\$2,330.90	\$2,049.26
009-330-005-000	\$2,330.90	\$2,049.26
009-330-006-000	\$2,330.90	\$2,049.26
009-330-007-000	\$2,330.90	\$2,049.26
009-330-008-000	\$2,330.90	\$2,049.26
009-330-009-000	\$2,330.90	\$2,049.26
009-330-010-000	\$2,330.90	\$2,049.26
009-330-011-000	\$2,330.90	\$2,049.26
009-330-012-000	\$2,330.90	\$2,049.26
009-330-013-000	\$2,330.90	\$2,049.26
009-330-014-000	\$2,330.90	\$2,049.26
009-330-015-000	\$2,330.90	\$2,049.26
009-330-016-000	\$2,330.90	\$2,049.26
009-330-017-000	\$2,330.90	\$2,049.26
009-330-018-000	\$2,330.90	\$2,049.26
009-330-019-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

<b>Assessor's Parcel Number</b>	<b>FY 2024-25 Maximum Special Tax</b>	<b>FY 2024-25 Special Tax Levy</b>
009-330-020-000	\$2,330.90	\$2,049.26
009-340-001-000	\$2,330.90	\$2,049.26
009-340-002-000	\$2,330.90	\$2,049.26
009-340-003-000	\$2,330.90	\$2,049.26
009-340-004-000	\$2,330.90	\$2,049.26
009-340-005-000	\$2,330.90	\$2,049.26
009-340-006-000	\$2,330.90	\$2,049.26
009-340-007-000	\$2,330.90	\$2,049.26
009-340-008-000	\$2,330.90	\$2,049.26
009-340-009-000	\$2,330.90	\$2,049.26
009-340-010-000	\$2,330.90	\$2,049.26
009-340-011-000	\$2,330.90	\$2,049.26
009-340-012-000	\$2,330.90	\$2,049.26
009-340-013-000	\$2,330.90	\$2,049.26
009-340-014-000	\$2,330.90	\$2,049.26
009-340-015-000	\$2,330.90	\$2,049.26
009-340-016-000	\$2,330.90	\$2,049.26
009-340-017-000	\$2,330.90	\$2,049.26
009-340-018-000	\$2,330.90	\$2,049.26
009-340-019-000	\$2,330.90	\$2,049.26
009-340-020-000	\$2,330.90	\$2,049.26
009-340-021-000	\$2,330.90	\$2,049.26
009-340-022-000	\$2,330.90	\$2,049.26
009-340-023-000	\$2,330.90	\$2,049.26
009-340-024-000	\$2,330.90	\$2,049.26
009-350-001-000	\$2,330.90	\$2,049.26
009-350-002-000	\$2,330.90	\$2,049.26
009-350-003-000	\$2,330.90	\$2,049.26
009-350-004-000	\$2,330.90	\$2,049.26
009-350-005-000	\$2,330.90	\$2,049.26
009-350-006-000	\$2,330.90	\$2,049.26
009-350-007-000	\$2,330.90	\$2,049.26
009-350-008-000	\$2,330.90	\$2,049.26
009-350-009-000	\$2,330.90	\$2,049.26
009-350-010-000	\$2,330.90	\$2,049.26
009-350-011-000	\$2,330.90	\$2,049.26
009-350-012-000	\$2,330.90	\$2,049.26
009-350-013-000	\$2,330.90	\$2,049.26
009-350-014-000	\$2,330.90	\$2,049.26
009-350-015-000	\$2,330.90	\$2,049.26

**City of Lincoln**  
**Community Facilities District No. 2005-1**  
**(Sorrento Project)**  
**Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	FY 2024-25 Maximum Special Tax	FY 2024-25 Special Tax Levy
009-350-016-000	\$2,330.90	\$2,049.26
009-350-017-000	\$2,330.90	\$2,049.26
009-350-018-000	\$2,330.90	\$2,049.26
009-350-019-000	\$2,330.90	\$2,049.26
009-350-020-000	\$2,330.90	\$2,049.26
009-350-021-000	\$2,330.90	\$2,049.26
009-350-022-000	\$2,330.90	\$2,049.26
009-350-023-000	\$2,330.90	\$2,049.26
009-350-024-000	\$2,330.90	\$2,049.26
009-350-025-000	\$2,330.90	\$2,049.26
009-350-026-000	\$2,330.90	\$2,049.26
009-350-027-000	\$2,330.90	\$2,049.26
009-350-028-000	\$2,330.90	\$2,049.26
009-350-029-000	\$2,330.90	\$2,049.26
009-350-030-000	\$2,330.90	\$2,049.26
009-350-031-000	\$2,330.90	\$2,049.26
009-350-032-000	\$2,330.90	\$2,049.26
009-350-033-000	\$2,330.90	\$2,049.26
009-350-034-000	\$2,330.90	\$2,049.26
009-350-035-000	\$2,330.90	\$2,049.26
009-350-036-000	\$2,330.90	\$2,049.26
009-350-037-000	\$2,330.90	\$2,049.26
009-350-038-000	\$2,330.90	\$2,049.26
009-350-039-000	\$2,330.90	\$2,049.26
021-341-005-000	\$0.00	\$0.00
021-341-006-000	\$0.00	\$0.00
021-342-004-000	\$0.00	\$0.00
021-342-005-000	\$0.00	\$0.00

<b>Total Fiscal Year 2024-25 Special Tax Levy</b>	<b>\$1,149,133.70</b>	<b>\$1,010,285.18</b>
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*Goodwin Consulting Group, Inc.*

## APPENDIX C

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

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## **RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

A special tax shall be levied annually on each Parcel of land within the City of Lincoln Community Facilities District No. 2005-1 (Sorrento Project) (the “District”), based upon the Special Tax Liability determined by the City of Lincoln (the “City”), or its designee, through the application of the following procedures. All of the property within the District, unless otherwise exempted by the express provisions of the rate and method of apportionment expressed below, shall be taxed to the extent and in the manner provided below.

It is intended that all special taxes applicable to Parcels be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, and that special taxes so levied will be subject to the same penalties and procedures, sale and lien priority in case of delinquency as is provided for *ad valorem* taxes, subject to any covenant for judicial foreclosure with respect thereto in the Indenture of Trust for any Bonds of the District. Notwithstanding the foregoing, the City may collect the special taxes at such other times or in such other manner as necessary or convenient to satisfy the obligations of the District, including by means of direct billing of the affected property owners.

### **1. DEFINITIONS**

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code.

“**Acre**” means an acre of Acreage.

“**Acreage**” means (i) with respect to an Undeveloped Parcel, the gross acreage of such Parcel, and (ii) with respect to a Final Map Lot created by subdividing an Undeveloped Parcel, the net acreage of such Final Map Lot plus a pro rata portion of the difference between the Acreage of such Undeveloped Parcel and the net acreage of all Final Map Lots created by subdividing such Undeveloped Parcel.

“**Administrative Expenses**” means any or all of the following: the fees and expenses of the Trustee (including any fees or expenses of its counsel), the expenses of the City in carrying out its duties with respect to the District or otherwise under the Indenture of Trust (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of its counsel, an allocable share of the salaries of the City staff directly related to the administration of the District and the Bonds and a proportionate amount of City general administrative overhead related thereto (as allocated in accordance with City policies and practices), any amount required to pay any rebate liability to the federal government and to pay the costs incurred to calculate any possible rebate liability, fees and expenses incurred to comply with any disclosure obligations with respect to the Bonds and/or the District, and all other costs and expenses of the City or the Trustee incurred in connection with the discharge of their respective duties under the Indenture of Trust, and, in the case of the City, in any way related to administration of the District.

“**Apartment**” means a single dwelling unit within a building or buildings comprised of attached residential units, all of which are made available for rental by the general public, exclusive of Condominiums.

“**Assigned Annual Special Tax**” means the Special Tax of that name described in Section 2.A. herein.

**“Backup Special Tax”** means the backup Special Tax applicable to each Assessor’s Parcel, as determined in accordance with Section 2.D. herein.

**“Bonds”** mean any and all bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by or for the District.

**“Bond Year”** means each twelve-month period ending on September 1 (or such other anniversary date on which principal of the Bonds is generally repaid), provided that the first Bond Year shall commence on the issue date of the Bonds and shall end on September 1, 2006.

**“Builder”** means a developer, merchant builder, or builder that converts a Parcel to a Developed Parcel for sale to the initial buyer following the City-issued Certificate of Occupancy.

**“Building Floor Area”** means the square footage of the area included within the surrounding exterior walls of a building, including each floor of a multiple story building but not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The Building Floor Area will be determined by reference to City approved building permits or certificates of occupancy.

**“Category”** means a special tax category set forth in Table 1 for Developed Parcels.

**“CFD Administrator”** means the City’s Director of Administrative Services or designee.

**“City”** means the City of Lincoln, California.

**“Condominium”** means a unit meeting the statutory definition of a condominium contained in California Civil Code, Section 1351.

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

**“Debt Service,”** for each Fiscal Year, is the total annual principal and interest payable on the Bonds during the Bond Year which commences in such Fiscal Year, less any capitalized interest and any other amounts remaining in a bond fund held under the Indenture of Trust as of the end of the previous Fiscal Year and available to pay such principal and interest.

**“Developed Parcel”** means a Parcel for which a building permit for new construction was issued as of June 30 of the prior Fiscal Year.

**“District”** means the City of Lincoln Community Facilities District No. 2005-1 (Sorrento Project).

**“Dwelling Unit”** means a separate residence on a Parcel.

**“Final Map”** means a final tract map, parcel map, lot line adjustment or functionally equivalent map that creates Lots for individual building sites or Condominium Units, or equivalent, recorded with the County Recorder’s Office.

**“Final Map Lot”** means a Parcel for which a Final Map has been recorded but for which a building permit has not been issued as of June 30 of the prior Fiscal Year.

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

**“Indenture of Trust”** means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which any then outstanding Bonds are issued, and as it may be amended, modified and/or supplemented from time to time.

**“Lot”** means an individual legal lot created by a Final Map for which a building permit has been or could be issued.

**“Maximum Special Tax”** means the respective maximum special tax for a Developed Parcel, Final Map Lot, and Undeveloped Parcel, as set forth in Section 2, herein.

**“Multiple Family Residential”** means an Apartment or Condominium.

**“Non-Residential Property”** means all Developed Parcels for which a building permit(s) was issued for a non-residential use.

**“Parcel”** means any lot or parcel or portion thereof or Condominium unit that is within the boundaries of the District shown on an official map of the Assessor of the County.

**“Residential Property”** means all Developed Parcels for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

**“Special Tax Liability”** for any Fiscal Year is an amount sufficient to pay Debt Service for such Bond Year ending on September 1 of the next Fiscal Year, Administrative Expenses for such Fiscal Year, any amount for direct payment for the cost of acquiring authorized facilities of the District, an amount necessary to replenish any reserve funds for the Bonds, and an amount determined by the CFD Administrator as necessary to make any other payments required to be made in the applicable Fiscal Year by the City or District under the Indenture of Trust for the Bonds.

**“Taxable Property”** is all real property within the boundaries of the District, except that the following Parcels shall not be Taxable Property: any land owned, conveyed or irrevocably offered for dedication to a public agency; any land which is a public right of way or which is an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement; and/or any Parcel used exclusively by a homeowners’ association. Notwithstanding the aforementioned, if any part of a Parcel is determined to be Taxable Property, then all of that Parcel shall be designated as Taxable Property. Once a Parcel is classified as a Developed Parcel, it shall remain as Taxable Property. A Parcel shall not be exempted from special taxes if such designation would reduce the sum of all remaining Taxable Property to less than 87.98 Acres. Such Parcel will continue to be classified as Undeveloped Property and will continue to be subject to special taxes accordingly.

**“Total Property Tax Burden”** includes all *ad valorem* property tax and all overlapping taxes and special assessments.

**“Trustee”** means the trustee or fiscal agent designated under the Indenture of Trust.

**“Undeveloped Parcel”** means a Parcel of Taxable Property not classified as a Developed Parcel or a Final Map Lot.

**2. MAXIMUM SPECIAL TAX RATES**

**A. DEVELOPED PARCELS:** The Maximum Special Tax that may be levied in any Fiscal Year on any Developed Parcel shall be the amount determined by the application of the Assigned Annual Special Tax as shown in Table 1. Such amount shall increase each Fiscal Year by two percent (2.0%), commencing July 1, 2006, compounded annually. The special tax on any Developed Parcel within the District shall not be levied after the earlier of (i) 40 years following the Fiscal Year in which the building permit for such Parcel is issued, or (ii) Fiscal Year 2055-2056.

**TABLE 1  
Developed Parcel Assigned Annual Special Tax**

<b>Category</b>	<b>Developed</b>	<b>Assigned Annual Special Tax</b>
1	Single Family Residential	\$1,600 per dwelling unit
2	Multiple Family Residential	\$ 400 per dwelling unit
3	Non-Residential	\$10,000 per Acre*

\* Prorated for any portion of an Acre.

**B. FINAL MAP LOTS:** The Maximum Special Tax that may be levied in any Fiscal Year on any Final Map Lot is (i) \$10,000 per Acre (said amount to be levied pro rata for any portion of an Acre) plus (ii) the application of the Backup Annual Special Tax. Such amount shall increase each Fiscal Year by two percent (2.0%), commencing July 1, 2006, compounded annually. The special tax on any Final Map Lot Parcel within the District shall not be levied after Fiscal Year 2055-2056.

**C. UNDEVELOPED PARCELS:** The Maximum Special Tax that may be levied in any Fiscal Year on any Undeveloped Parcel is (i) is \$10,000 per Acre (said amount to be levied pro rata for any portion of an Acre) plus (ii) the application of the Backup Annual Special Tax. Such amount shall increase each Fiscal Year by two percent (2.0%), commencing July 1, 2006, compounded annually. The special tax on any Undeveloped Parcel within the District shall not be levied after Fiscal Year 2055-2056.

**D. BACKUP SPECIAL TAX:** In each Fiscal Year, a Backup Special Tax shall apply to all Final Map Lots and Undeveloped Parcels at a rate determined as provided in this Section D. For purposes of this Section D, the minimum number of Residential Property Dwelling Units for each Village is set forth in Table 2 herein.



**TABLE 2  
BACKUP SPECIAL TAX DWELLING UNITS**

Village	Developed	Minimum Number of Dwelling Units
1	Single Family Residential	102
2	Single Family Residential	82
3	Single Family Residential	116
4	Single Family Residential	84
5	Single Family Residential	69
6	Multiple Family Residential	116

In each Fiscal Year, the Backup Annual Special Tax rate shall be calculated according to the following formula:

$$B = \frac{(\$1,600 \times S) + (\$400 \times M)}{A} \times (1.02)^r$$

The terms above have the following meanings:

- “B” = Backup Annual Special Tax in each Fiscal Year
- “S” = For all Villages with respect to which a Final Map has been recorded as of June 30 of the prior Fiscal Year, the number by which the minimum number of Single Family Residential Dwelling Units indicated on Table 2 exceeds the actual number of Single Family Dwelling Units indicated on such Final Maps; provided that if such actual number equals or exceeds the minimum number, “S” shall be zero.
- “M” = For all Villages with respect to which a Final Map has been recorded as of June 30 of the prior Fiscal Year, the number by which the minimum number of Multiple Family Residential Dwelling Units indicated on Table 2 exceeds the actual number of Multiple Family Dwelling Units indicated on such Final Maps; provided that if such actual number equals or exceeds the minimum number, “M” shall be zero.
- “r” = The number of Fiscal Years that have previously elapsed (i.e. for the Fiscal Year commencing July 1, 2006, “r” shall equal 1; for the Fiscal Year commencing July 1, 2009, “r” shall equal 2; etc.).
- “A” = Total Acreage of all Parcels of Final Map Lot and Undeveloped Property.

**3. ASSIGNMENTS TO CATEGORIES; LEVY**

**A. ANNUAL TAX CATEGORIES:** On or about July 1 of each year, but in any event in sufficient time to include the levy of the special taxes on the County's secured tax roll, the CFD Administrator shall determine for each Parcel within the District whether it is Taxable Property, and, if so, whether such Parcel is a Developed Parcel, Final Map Lot, or Undeveloped Parcel. Each Developed Parcel shall be further assigned to a Category. Parcels subject to levy shall be determined based upon the latest equalized roll of the County Assessor for such Fiscal Year.

**B. APPORTIONMENT OF SPECIAL TAX LIABILITY.** The CFD Administrator shall then determine the Special Tax Liability for the Fiscal Year commencing such July 1, and levy special taxes as follows until the amount of the special taxes levied equals the Special Tax Liability:

Step 1: Levy special taxes on Developed Parcels as needed to satisfy the Special Tax Liability, pro rata up to 100% of the Developed Parcel Assigned Annual Special Tax, pursuant to Table 1, herein.

Step 2: If additional funds are needed after the first step has been calculated to satisfy the Special Tax Liability, in addition to the levy of the prior step, levy special taxes on all Parcels designated as Final Map Lots on a pro rata basis at up to 100% of the Final Map Lot Maximum Special Tax as needed.

Step 3: If additional funds are needed after the second step has been calculated to satisfy the Special Tax Liability, in addition to the levy of all prior steps, levy special taxes on all Parcels designated as Undeveloped Parcels on a pro rata basis at up to 100% of the Undeveloped Maximum Special Tax as needed.

Step 4: If additional funds are needed after the third step has been calculated to satisfy the Special Tax Liability, in addition to the levy of all prior steps, levy the Backup Special Tax on each Acre of each Final Map Lot and each Undeveloped Parcel ratably as needed to satisfy the Special Tax Requirement.

Under no circumstances will the special taxes levied against any Parcel used as a private residence be increased as a consequence of delinquency or default by the owner of any other Parcel or Parcels within the District by more than ten (10) percent of the special tax that would be levied in that Fiscal Year, if there were no delinquencies, pursuant to California Government Code Section 53321(d), as in effect on the date of formation of the District.

#### **4. PREPAYMENTS OF SPECIAL TAXES**

The special taxes for any Developed Parcel may be prepaid, and permanently satisfied, (i) in total, (ii) in the case of a partial prepayment, in the ratio of 25%, 50% or 75% of the full prepayment amount, or (iii) in the amount determined for a mandatory prepayment. An owner of a Parcel of Taxable Property who desires to prepay and permanently satisfy all or part of the special tax obligation for a Parcel shall notify the CFD Administrator in writing of such intention. The CFD Administrator, shall calculate and determine the prepayment amount such that the sum of the maximum special tax of all remaining Parcels is sufficient to levy a minimum of 110% of the sum of Debt Service plus Administrative Expenses, in all future Fiscal Years, and such determination shall be final and conclusive.

##### **A. FULLY PREPAYING THE SPECIAL TAX FOR A DEVELOPED PARCEL:**

1. The principal prepayment amount is computed by dividing the most current levied special tax amount for such Developed Parcel by the most current total levied special tax amount for all Parcels within the District, and multiplying the results by the principal amount of any outstanding Bonds and Bonds authorized to be issued.

2. The principal prepayment amount calculated in 4.A.1. above for a particular Parcel will be (a) increased in the amount of: (i) applicable redemption premium, if any, on the Bonds to be redeemed with such prepayment; (ii) an amount determined by the CFD Administrator to offset any difference between the amount needed to pay interest on the principal amount of Bonds to be redeemed until the earliest redemption and the amount derived from the reinvestment of the prepaid special tax

pending the redemption of such Bonds; and (iii) an amount determined by the CFD Administrator to pay for the applicable Administrative Expenses to provide such prepayment; and (b) decreased in the amount of (i) any special taxes heretofore paid in respect of said Parcel, then held by the Trustee and available for payment on the Bonds, (ii) any reduction in the amount on deposit in the reserve fund for the Bonds due to the redemption of the Bonds with the proceeds of such prepayment and (iii) a pro rata amount of remaining capitalized interest allocable to the Parcel, if any.

The Parcel with respect to which prepayment is made must not be delinquent in any payment of special taxes previously levied within the District. Prepayment shall not relieve any property owner from paying those special taxes which have already become due and payable, and a Notice of Cessation of Special Tax Lien shall not be recorded against any Parcel pursuant to California Government Code Section 53344, until all special taxes with respect to that Parcel have been paid.

**B. PARTIALLY PREPAYING THE SPECIAL TAX FOR A DEVELOPED PARCEL:**

1. The partial principal prepayment amount is computed by dividing the most current levied special tax amount for such Developed Parcel by the most current total levied special tax amount for all Parcels within the District, then multiplying the results by the principal amount of any outstanding Bonds and Bonds authorized to be issued, and then multiplying the result by the intended partial prepayment percentage (25%, 50% or 75%).

2. The partial principal prepayment amount calculated in 4.B.1. above for a particular Parcel will be (a) increased in the amount of: (i) applicable redemption premium, if any, on the Bonds to be redeemed with such prepayment; (ii) an amount determined by the CFD Administrator to offset any difference between the amount needed to pay interest on the principal amount of Bonds to be redeemed until the earliest redemption and the amount derived from the reinvestment of the prepaid special tax pending the redemption of such Bonds; and (iii) an amount determined by the CFD Administrator to pay for the applicable Administrative Expenses to provide such prepayment; and (b) decreased in the amount of (i) any special taxes heretofore paid in respect of said Parcel, then held by the Trustee and available for payment on the Bonds, (ii) any reduction in the amount on deposit in the reserve fund for the Bonds due to the redemption of the Bonds with the proceeds of such prepayment and (iii) a pro rata amount of remaining capitalized interest allocable to the Parcel, if any.

3. Following the receipt of a partial prepayment, a revised Maximum Special Tax shall be computed to reflect the applicable partial prepayment for such Parcel, by multiplying the current Assigned Annual Special Tax shown in Table 1, by the remaining difference between 100% and the actual partial prepayment percentage (25%, 50% or 75%). Such revised Maximum Special Tax rate, plus all allowable increases under Section 2 herein, shall be used in subsequent Fiscal Years to apportion the Special Tax Liabilities under Section 3B herein.

The Parcel with respect to which a partial prepayment is made must not be delinquent in any payment of special taxes previously levied within the District. Partial prepayment shall not relieve any property owner from paying those special taxes that have already become due and payable. An amended Notice of Special Tax Lien shall be recorded against such Parcel to reflect the revised Maximum Special Tax calculated in the preceding paragraph.

**C. MANDATORY PARTIAL PREPAYMENT:**

Prior to the close of escrow for the first transfer of title of any Developed Parcel after the date on which a Certificate of Occupancy for such Parcel was issued by the City, the Maximum Special Tax shall be subject to mandatory partial prepayment in a amount necessary to bring the Total Property

Tax Burden for the then-current Fiscal Year to an amount less than or equal to 2.0% of the sale price of the Parcel. The amount required shall be due and payable upon transfer of title. No prepayment shall be required if the Total Property Tax Burden is not in excess of the 2% limit. The Builder shall notify the CFD Administrator in writing of the mandatory partial repayment requirement at least 30 days prior to close of escrow. The CFD Administrator shall calculate and determine the prepayment amount using the methodology for a partial prepayment herein, except that the partial prepayment shall be in the exact percentage required for a Total Property Tax Burden not in excess of the 2.0% limit.

## **5. APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator not later than twelve months after the due date of the first installment of the Special Tax that is disputed. The CFD Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the CFD Administrator decision requires that the Special Tax for such Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the annual special tax on that Parcel in the subsequent Fiscal Year(s).

**APPENDIX D**

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*Boundary Map of  
Community Facilities District No. 2005-1*

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**BOUNDARY MAP**  
**COMMUNITY FACILITIES DISTRICT No. 2005-1**  
**(SORRENTO SUBDIVISION)**

BEING LOTS 2 THROUGH 8 INCLUSIVE AS SHOWN ON THE FINAL MAPS OF "SORRENTO LARGE LOT SUBDIVISION" RECORDED IN BOOK "Z" OF MAPS, PAGE 87, AND "SORRENTO VILLAGE 1" RECORDED IN BOOK "AA" OF MAPS, PAGE 18, PLACER COUNTY RECORDS SITUATED IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 21, TOWNSHIP 12 NORTH, RANGE 8 EAST, MOUNT Diablo MERIDIAN.

MAY 2005  
 CITY OF LINCOLN  
 COUNTY OF PLACER, STATE OF CALIFORNIA

**STATEMENTS:**

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF LINCOLN, STATE OF CALIFORNIA THIS 10<sup>TH</sup> DAY OF MAY, 2005.

*Lisa L. Stackpole*  
 LISA L. STACKPOLE  
 CITY CLERK OF THE CITY OF LINCOLN

FILED IN THE OFFICE OF THE CITY ENGINEER OF THE CITY OF LINCOLN, STATE OF CALIFORNIA THIS 10<sup>TH</sup> DAY OF MAY, 2005.

*John J. Peter*  
 JOHN J. PETER  
 CITY ENGINEER OF THE CITY OF LINCOLN

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF THE CITY OF LINCOLN COMMUNITY FACILITIES DISTRICT No. 2005-1 (SORRENTO SUBDIVISION), CITY OF LINCOLN, COUNTY OF PLACER, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF LINCOLN AT A REGULARLY SCHEDULED MEETING THEREOF HELD ON THE 10<sup>TH</sup> DAY OF MAY, 2005 BY ITS RESOLUTION NO. 2005-186.

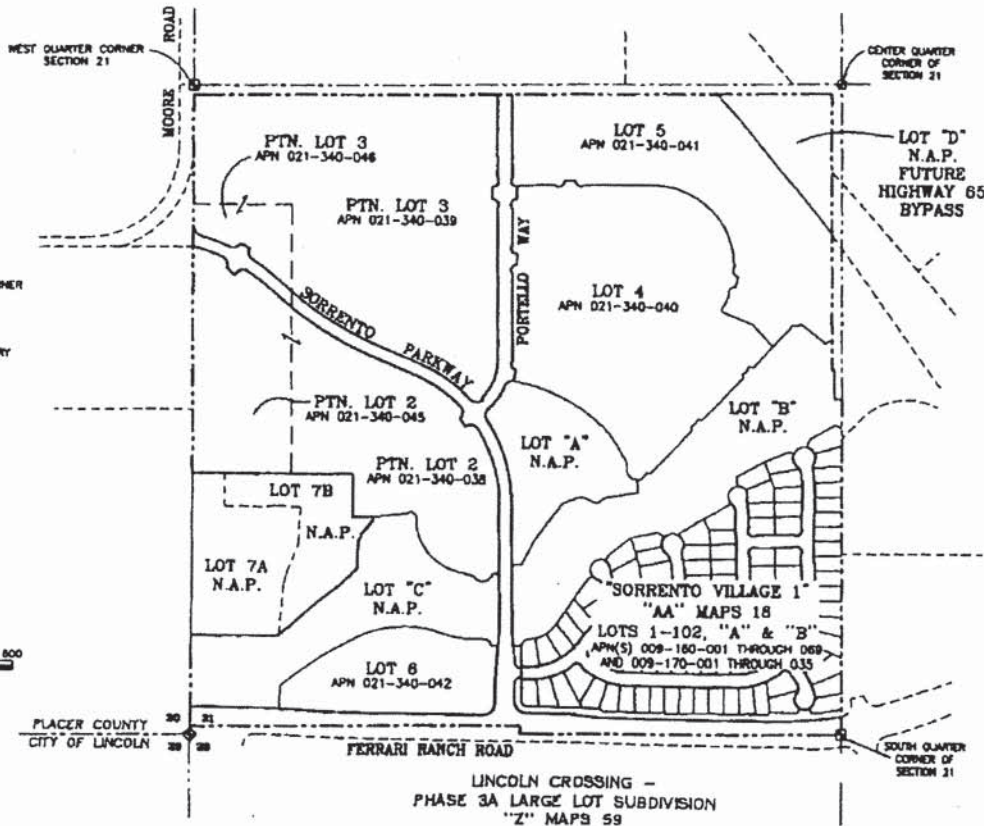
*Lisa L. Stackpole*  
 LISA L. STACKPOLE  
 CLERK OF THE CITY COUNCIL OF THE CITY OF LINCOLN

FILED THIS 11<sup>TH</sup> DAY OF MAY, 2005, AT 4:20 P.M. IN BOOK 3 OF COMMUNITY FACILITIES DISTRICTS AT PAGE 52, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA, RECORDED AT THE REQUEST OF THE CITY ENGINEER OF THE CITY OF LINCOLN.

*Jim McCawley*      *Debra J. ...*  
 JIM MCCAWLEY      DEBRA J. ...  
 COUNTY RECORDER OF THE COUNTY OF PLACER, STATE OF CALIFORNIA      DEPUTY

DOC. NUMBER: 2005-60183  
 FEE: \$ B.C.O.

- LEGEND:**
- ◆ SECTION CORNER
  - ⊠ QUARTER CORNER
  - ⊙ CENTER QUARTER CORNER
  - DIMENSION POINT
  - LOT BOUNDARY
  - - - DISTRICT BOUNDARY
  - N.A.P. NOT A PART



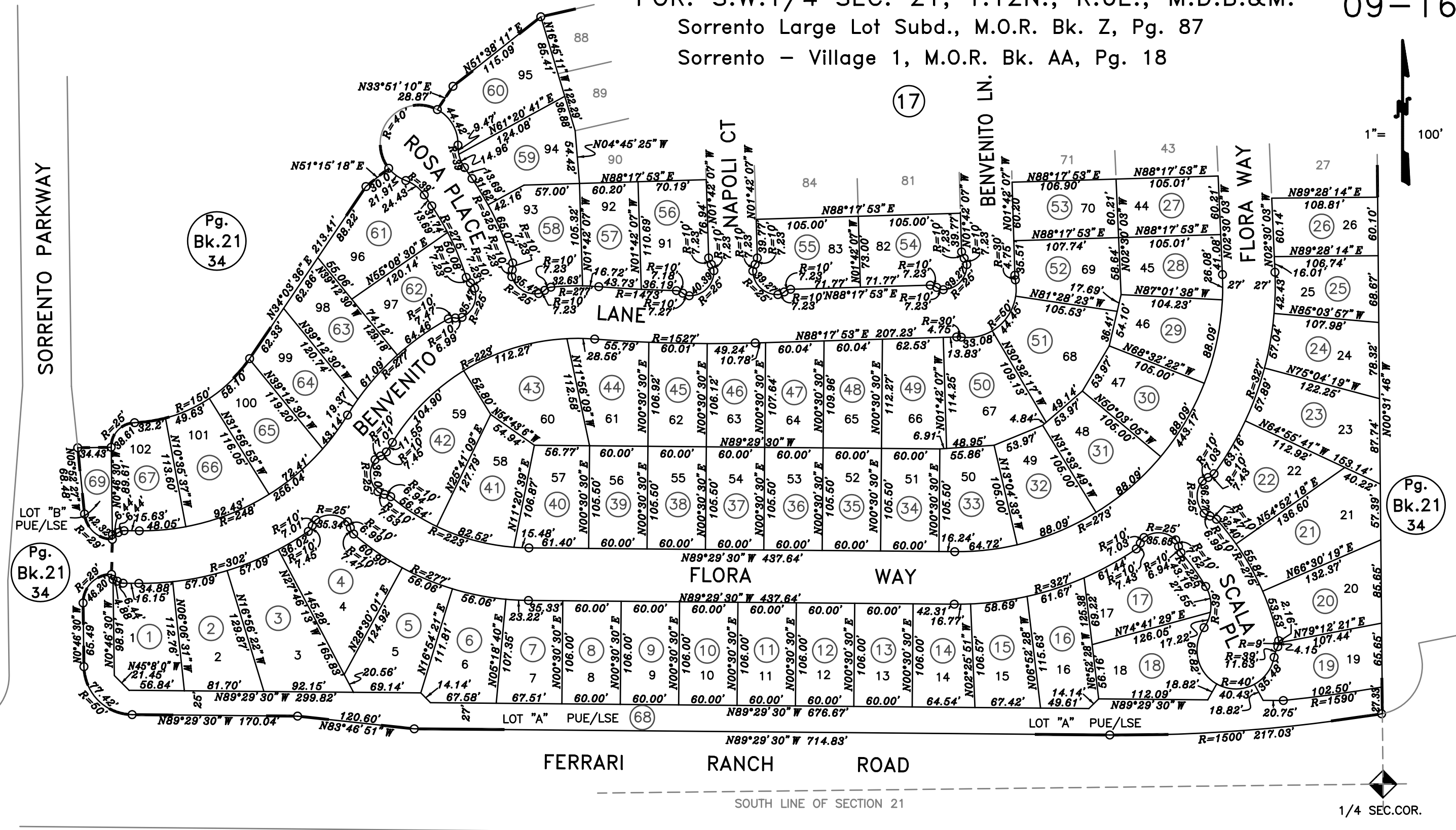
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 Plot: 2005-10-05.dwg

**APPENDIX E**

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*Assessor's Parcel Maps for  
Fiscal Year 2024-25*

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Pg. Bk.21 34

Pg. Bk.21 34

Pg. Bk.21 34

Pg. Bk.21 28

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.

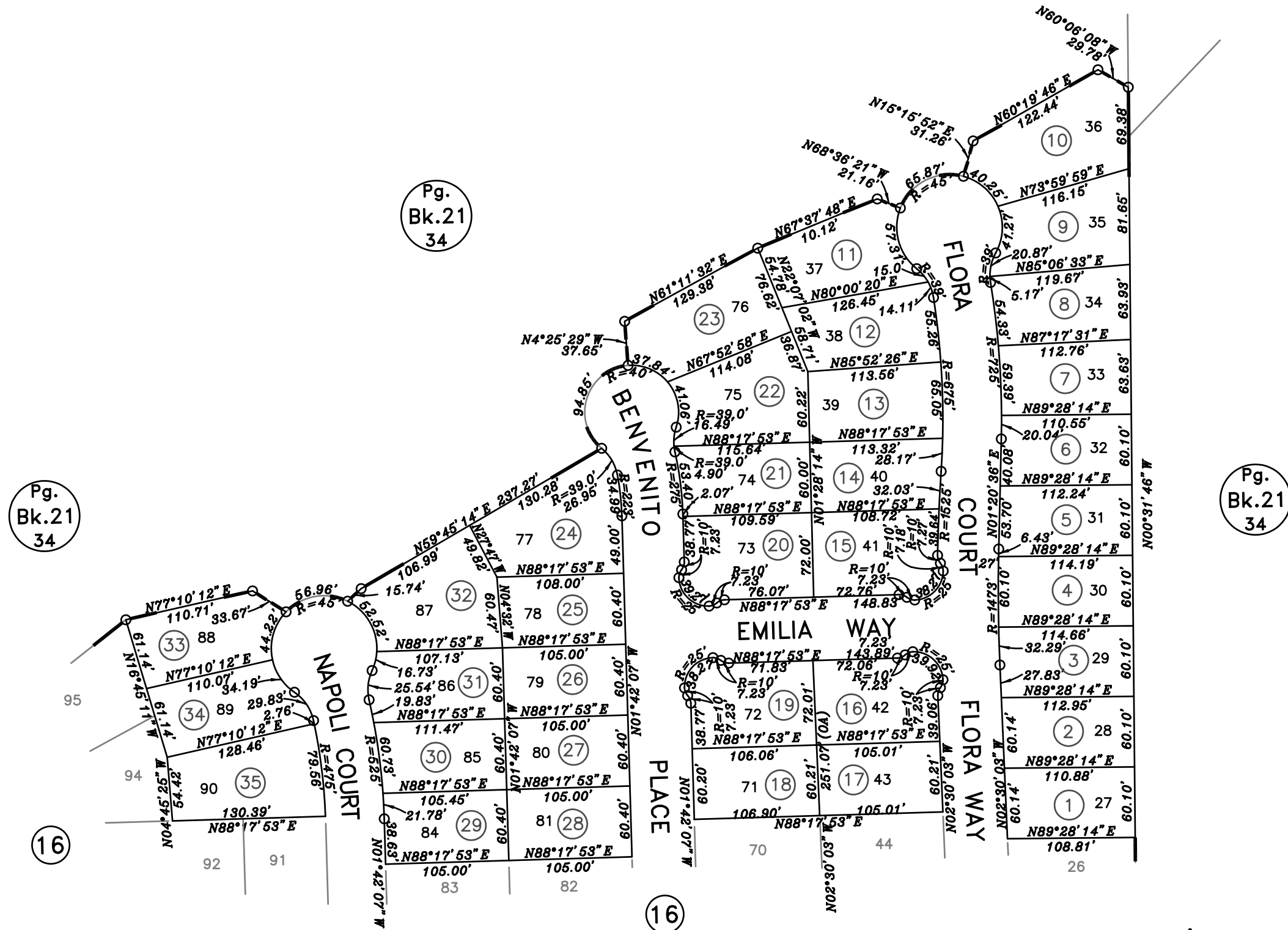
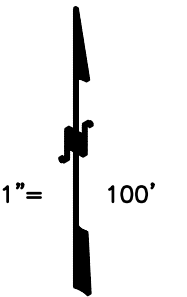
Assessor's Map Bk.09 Pg.16  
 County of Placer, Calif.

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



POR. S.W.1/4 SEC. 21, T.12N., R.6E., M.D.B.&M.  
 Sorrento Large Lot Subd., M.O.R. Bk. Z, Pg. 87  
 Sorrento - Village 1, M.O.R. Bk. AA, Pg. 18

09-17



Pg. Bk.21 34

Pg. Bk.21 34

Pg. Bk.21 34

16

16

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.

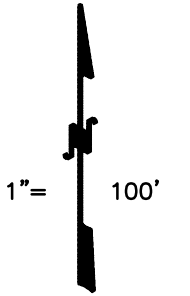
NOTE

All distances on curved lines are length measurements.

Assessor's Map Bk.09 Pg.17  
 County of Placer, Calif.

NOTE

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

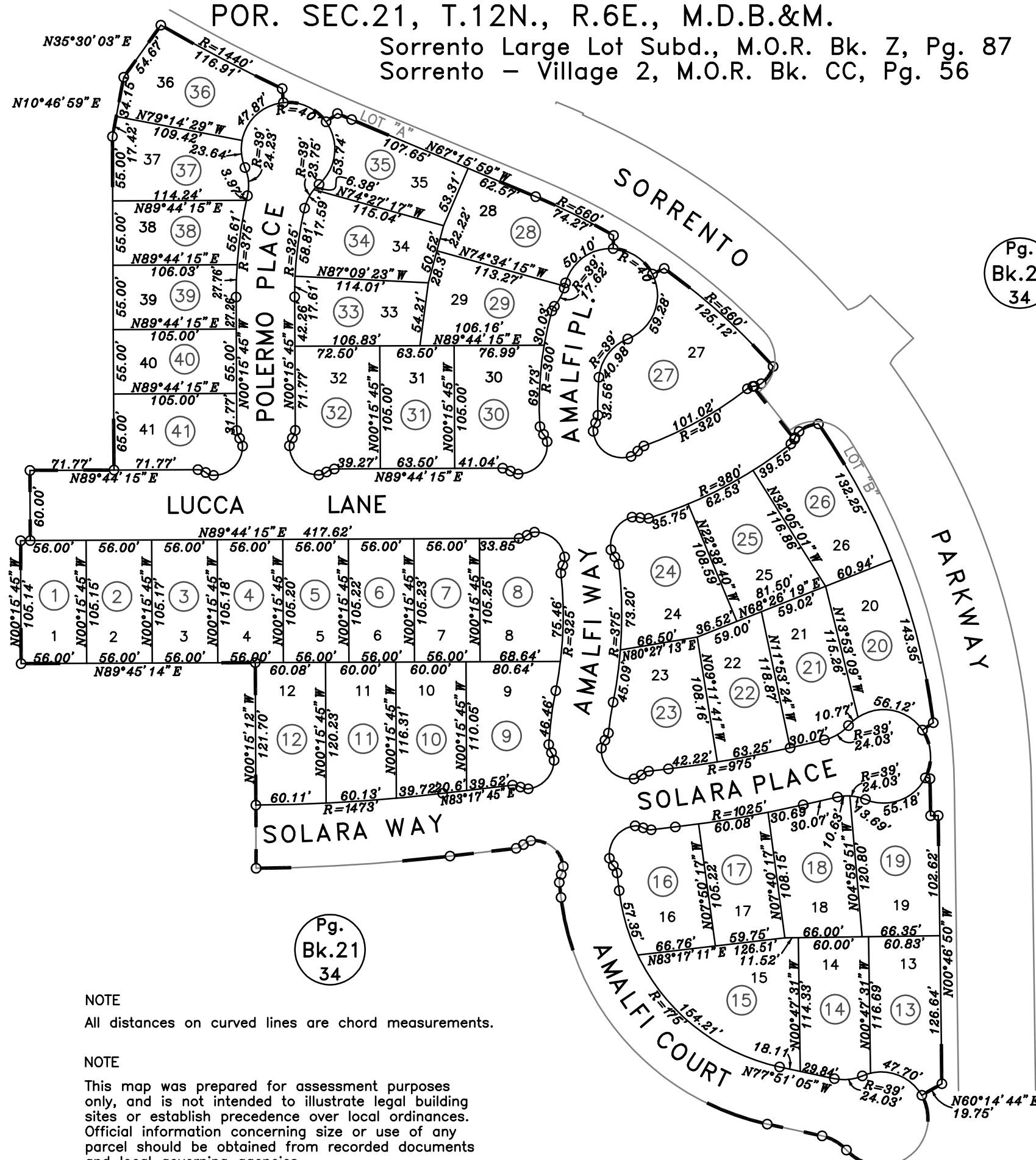


POR. SEC.21, T.12N., R.6E., M.D.B.&M.

Sorrento Large Lot Subd., M.O.R. Bk. Z, Pg. 87  
Sorrento - Village 2, M.O.R. Bk. CC, Pg. 56

(27)

Pg.  
Bk.21  
34



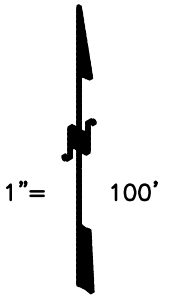
Pg.  
Bk.21  
34

NOTE  
All distances on curved lines are chord measurements.

NOTE  
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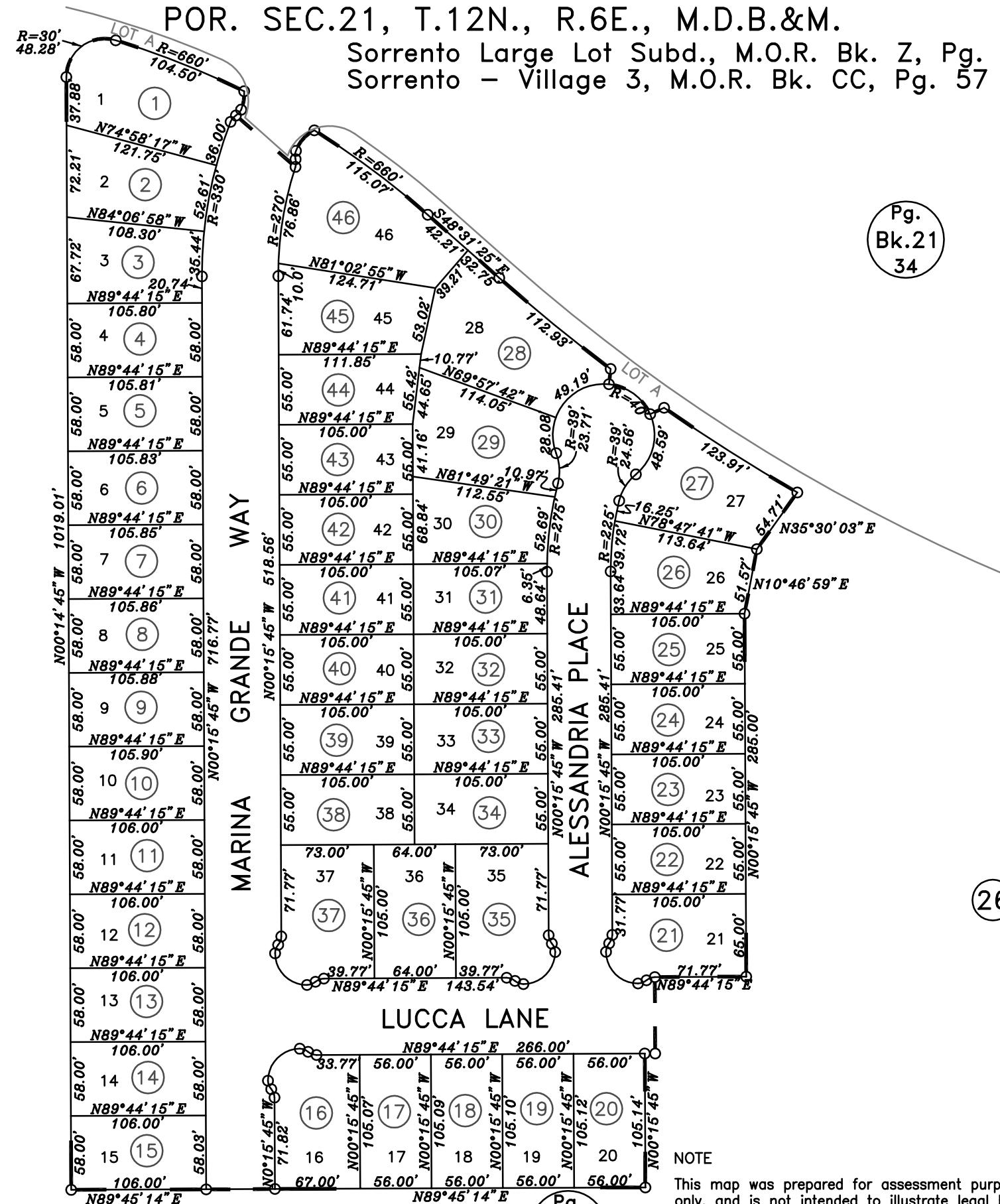
Assessor's Map Bk. 9 Pg.26  
County of Placer, Calif.

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



POR. SEC.21, T.12N., R.6E., M.D.B.&M.

Sorrento Large Lot Subd., M.O.R. Bk. Z, Pg. 87  
Sorrento - Village 3, M.O.R. Bk. CC, Pg. 57



Pg. Bk.21 26

Pg. Bk.21 34

26

Pg. Bk.21 34

NOTE  
All distances on curved lines are chord measurements.

NOTE  
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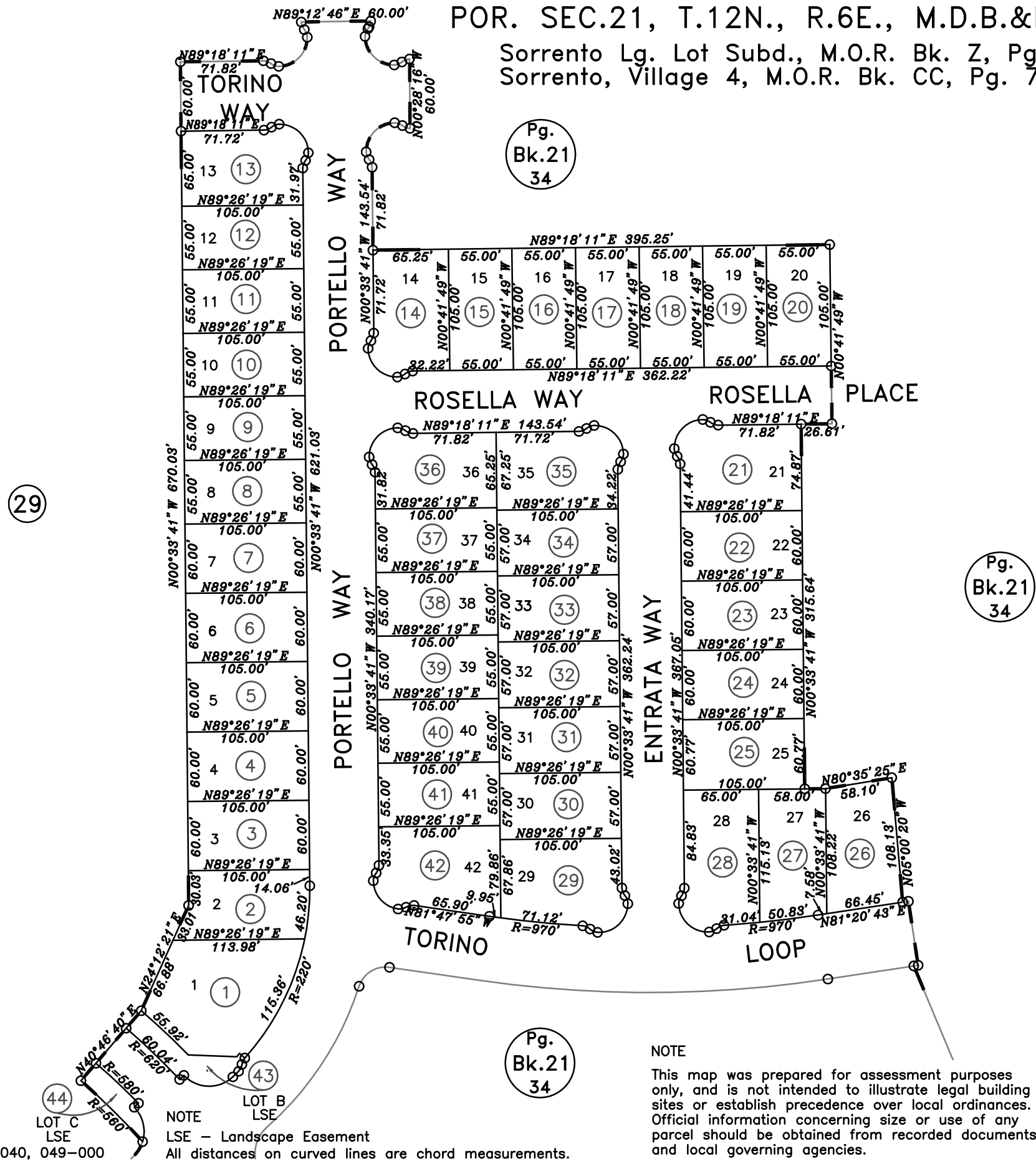
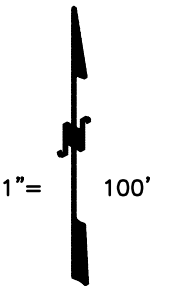
Assessor's Map Bk. 9 Pg.27  
County of Placer, Calif.

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

POR. SEC.21, T.12N., R.6E., M.D.B.&M.

Sorrento Lg. Lot Subd., M.O.R. Bk. Z, Pg. 87  
Sorrento, Village 4, M.O.R. Bk. CC, Pg. 72

9-28



12-16-2013 GHM  
Page Redrawn Electronically  
Formerly Por. 021-340-038, 040, 049-000

LOT C  
LSE

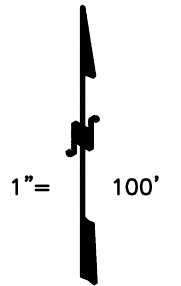
NOTE  
LSE - Landscape Easement  
All distances on curved lines are chord measurements.

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. 9 Pg.28  
County of Placer, Calif.

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

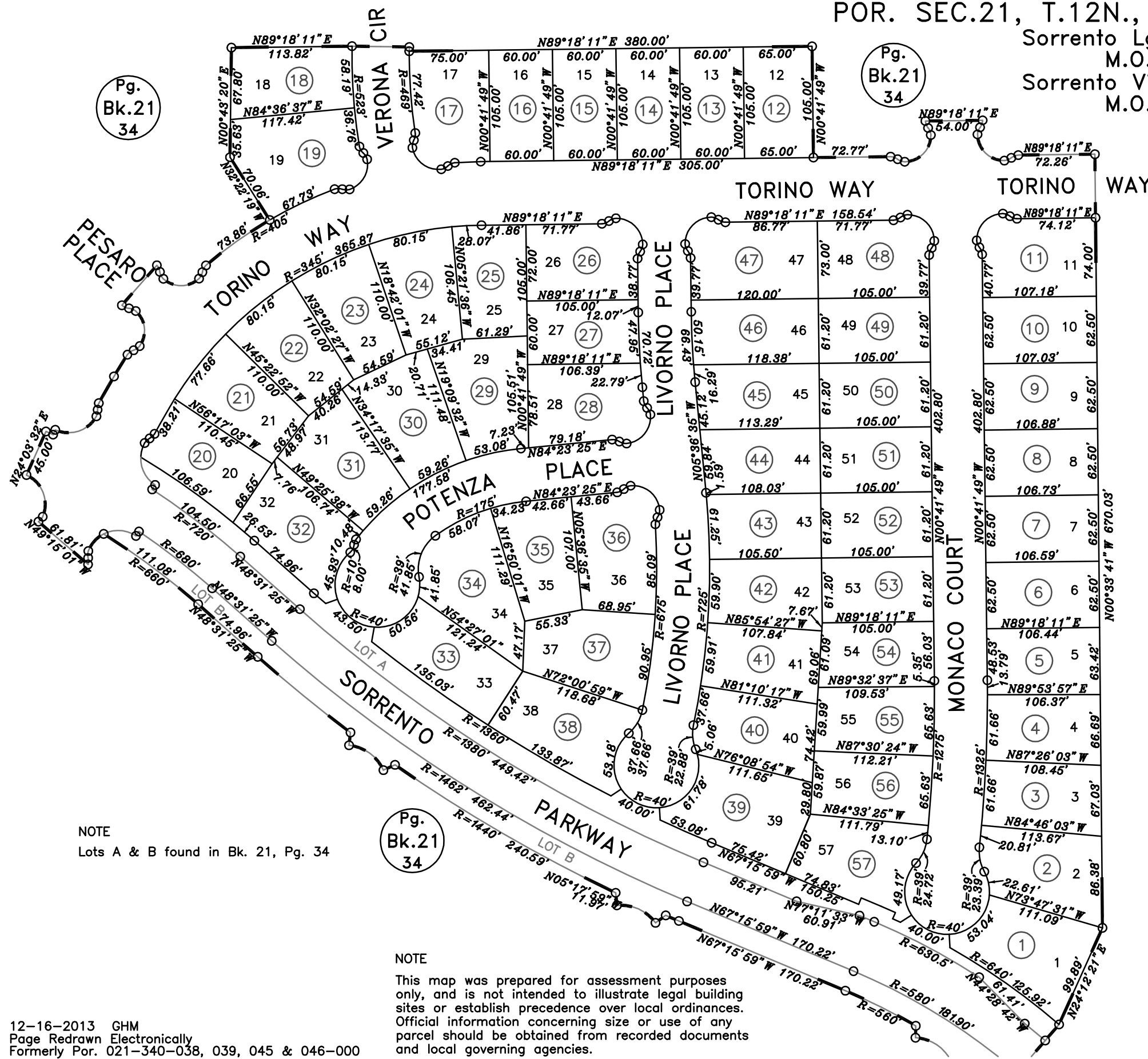
Sorrento Lg. Lot Subd.,  
M.O.R. Bk. Z, Pg. 87  
Sorrento Village 8,  
M.O.R. Bk. CC, Pg. 73



Pg. Bk.21 34

Pg. Bk.21 34

(28)



NOTE  
Lots A & B found in Bk. 21, Pg. 34

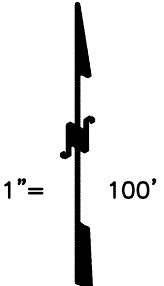
Pg. Bk.21 34

NOTE  
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NOTE  
All distances on curved lines are chord measurements.

Assessor's Map Bk. 9 Pg.29  
County of Placer, Calif.

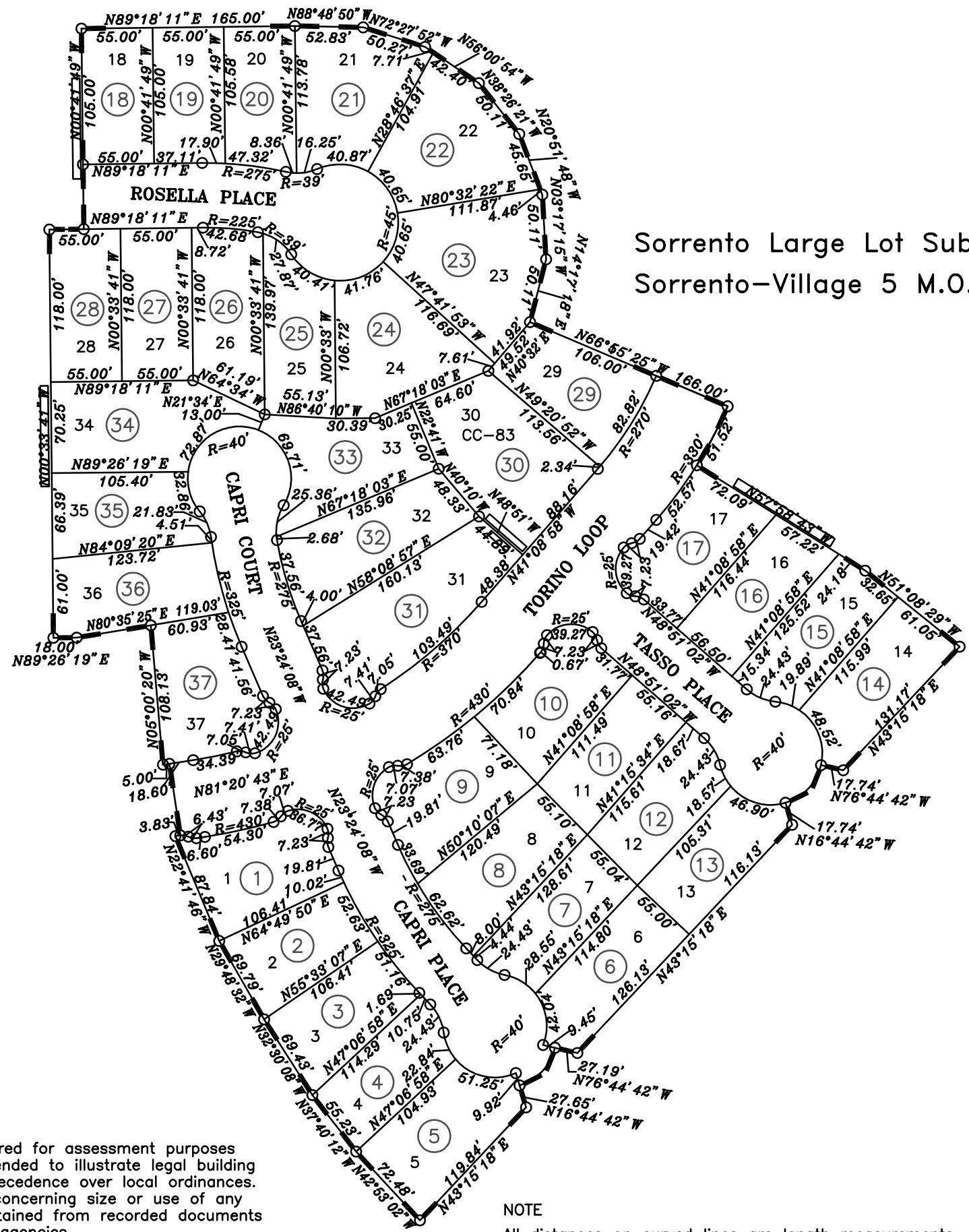
NOTE  
Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.



Sorrento Large Lot Sub M.O.R. Bk. Z, Pg. 87  
Sorrento-Village 5 M.O.R. Bk. CC, Pg. 83

28

Pg.  
Bk.21  
34



NOTE

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NOTE

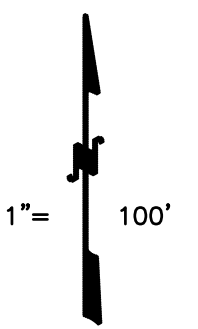
All distances on curved lines are length measurements.

Assessor's Map Bk.09 Pg.30  
County of Placer, Calif.

NOTE

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

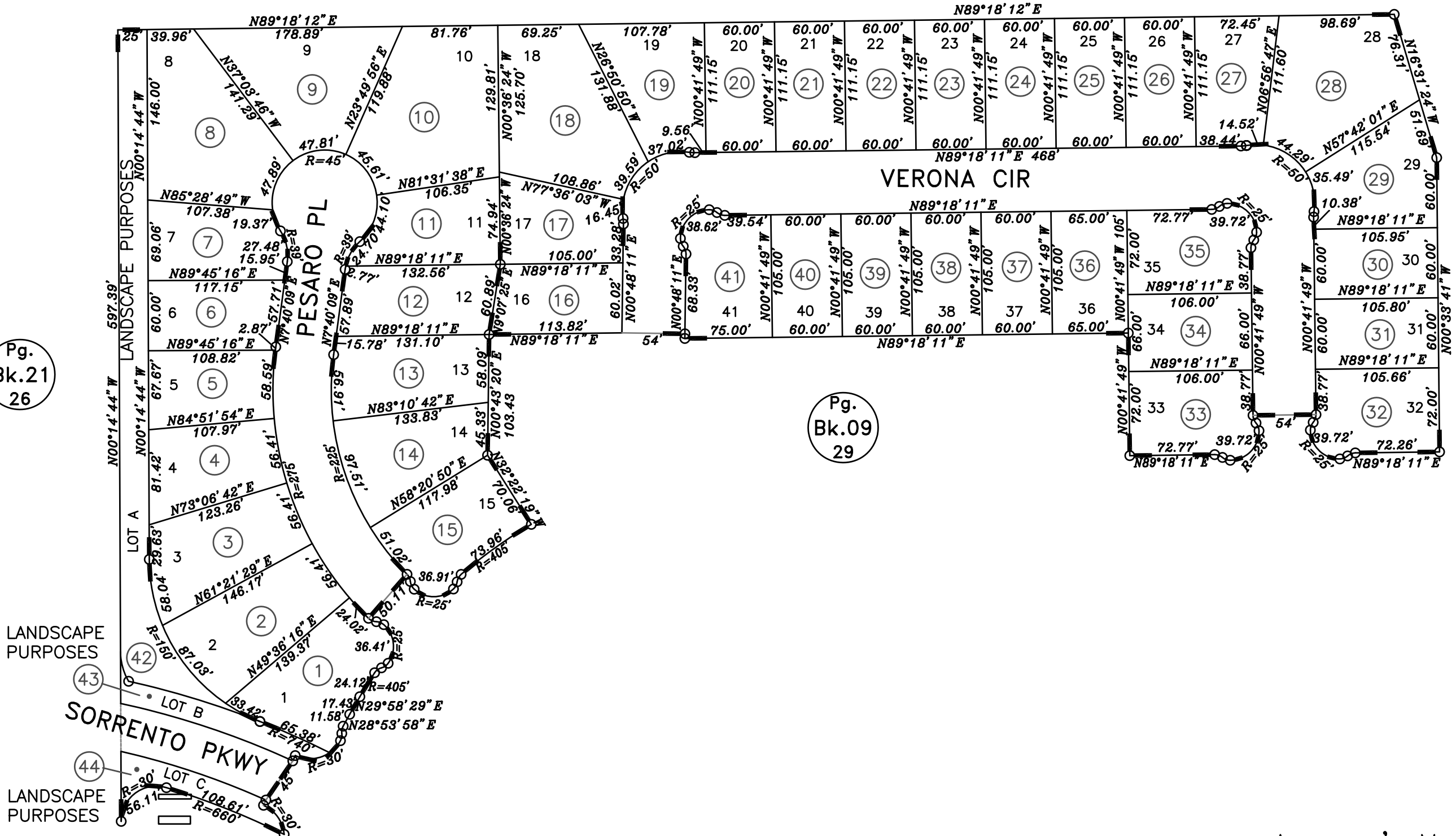
Pg.  
Bk.21  
34



Pg.  
Bk.21  
26

Pg.  
Bk.21  
34

Pg.  
Bk.09  
29



NOTE

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Assessor's Map Bk.9 Pg.31  
 County of Placer, Calif.

NOTE

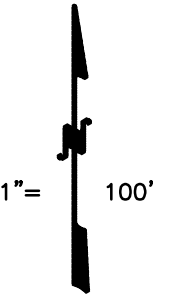
Assessor's Block Numbers Shown in Ellipses.  
 Assessor's Parcel Numbers Shown in Circles.

NOTE

All distances on curved lines are length measurements.

POR. SEC.21, T.12N., R.6E., M.D.B.&M.

Sorrento Large Lot Subd. M.O.R. Bk. Z, Pg. 87  
Sorrento - Village 7 M.O.R. Bk. CC, Pg. 88

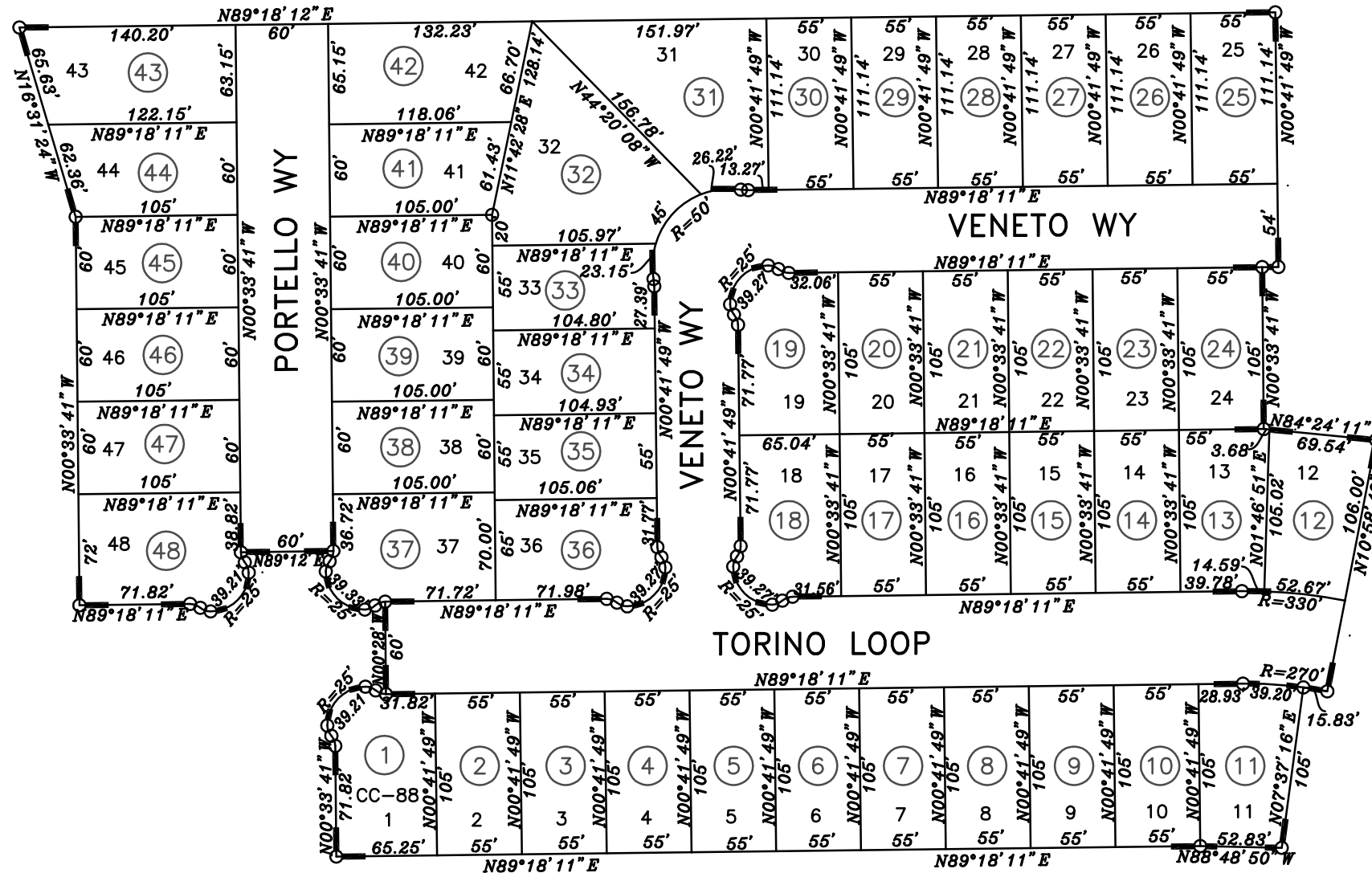


Pg.  
Bk.21  
34

Pg.  
Bk.21  
34

Pg.  
Bk.09  
33

Pg.  
Bk.09  
28



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.

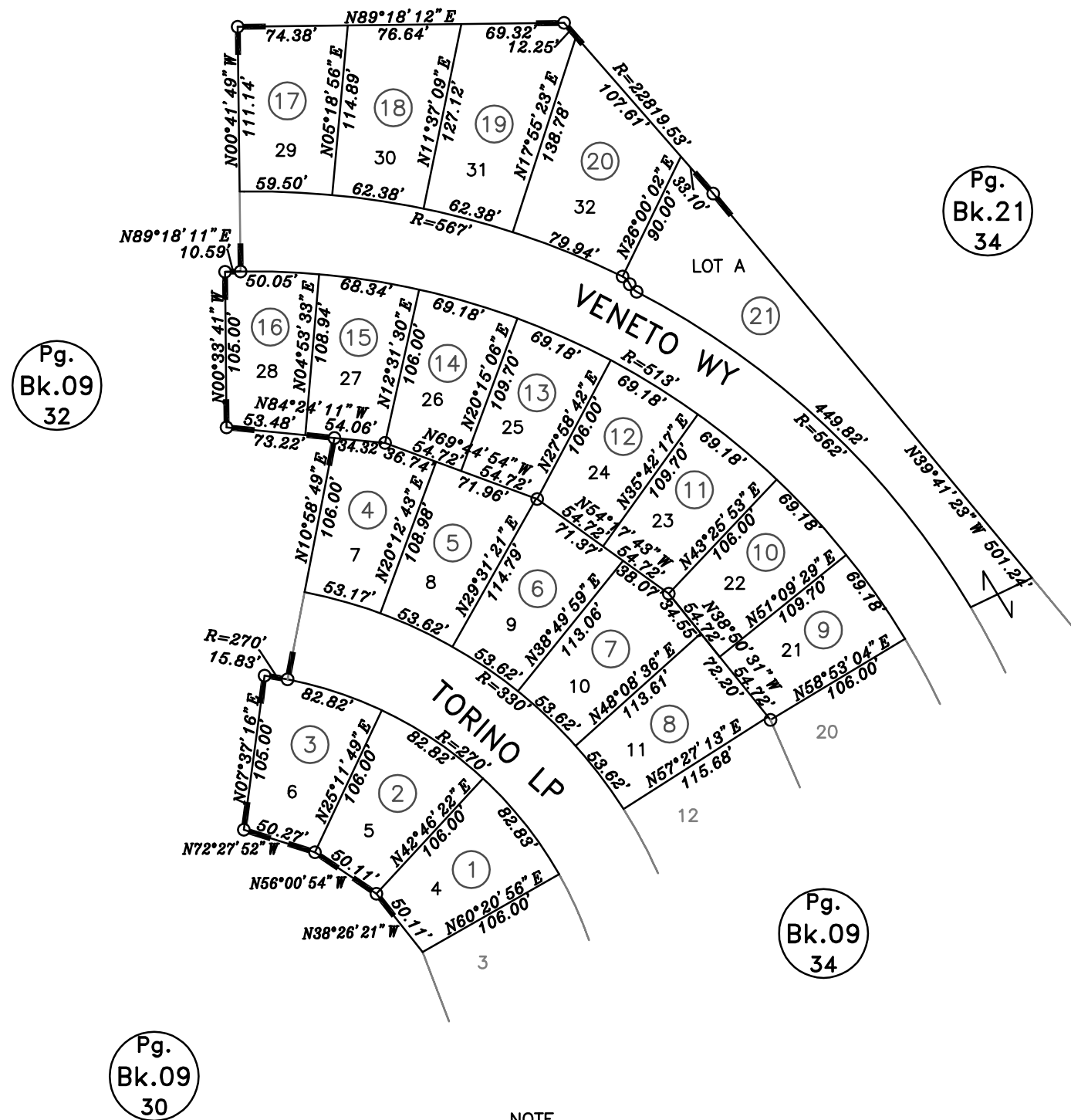
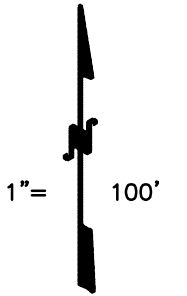
Assessor's Map Bk.9 Pg.32  
County of Placer, Calif.

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

NOTE  
All distances on curved lines are length measurements.



POR. SEC.21, T.12N., R.6E., M.D.B.&M.  
 Sorrento Large Lot Subd. M.O.R. Bk. Z, Pg. 87  
 Sorrento - Village 6 M.O.R. Bk. CC, Pg. 86

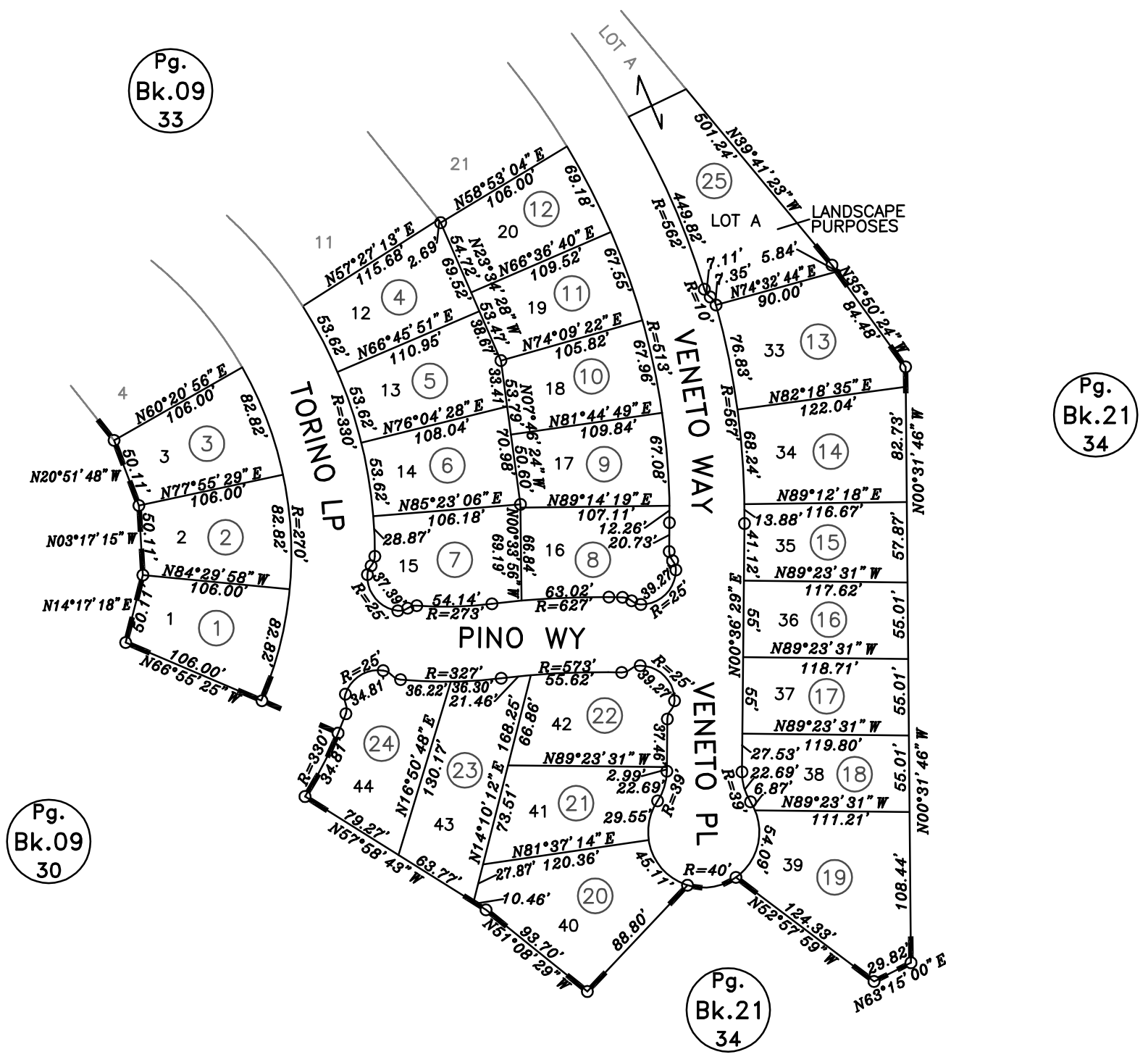
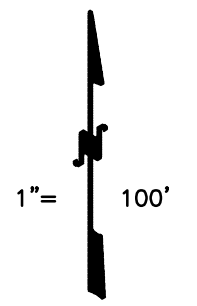


NOTE  
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Assessor's Map Bk.9 Pg.33  
 County of Placer, Calif.

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

POR. SEC.21, T.12N., R.6E., M.D.B.&M.  
 Sorrento Large Lot Subd. M.O.R. Bk. Z, Pg. 87  
 Sorrento - Village 6 M.O.R. Bk. CC, Pg. 86

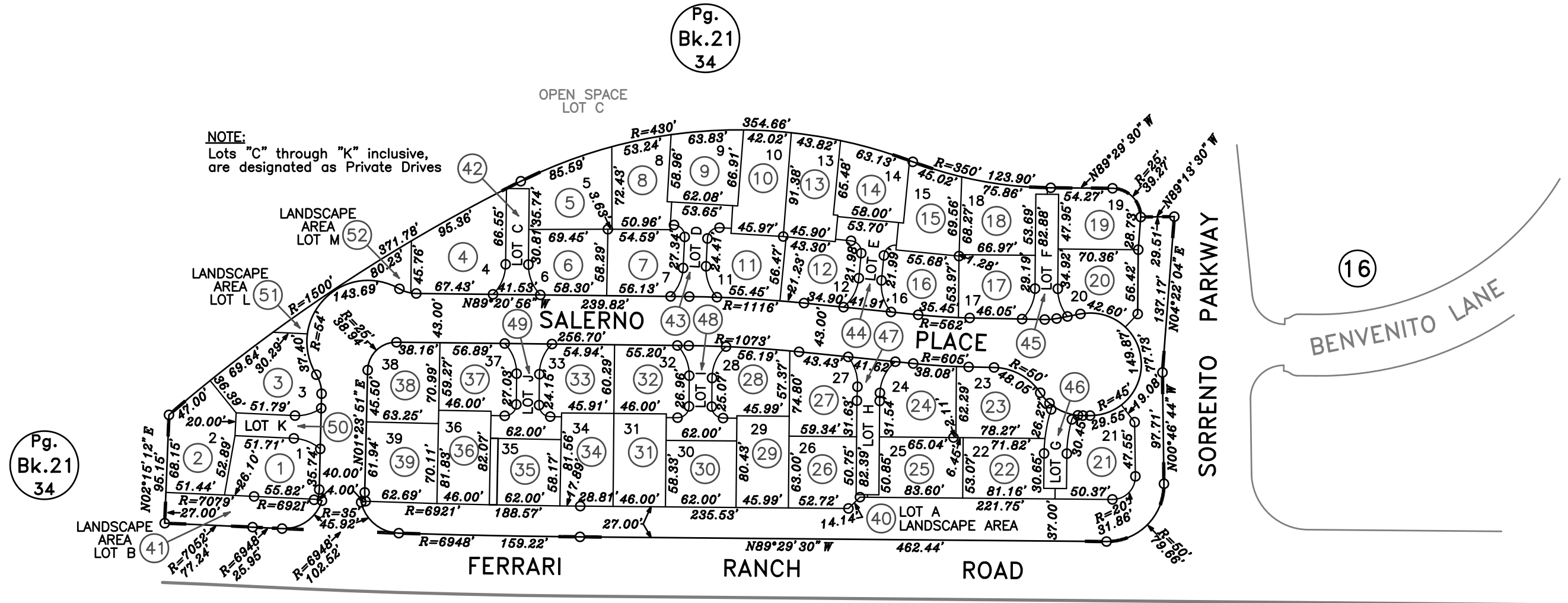
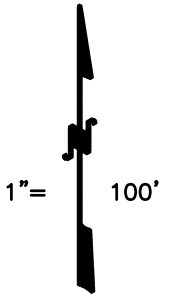


NOTE  
 All distances on curved lines are length measurements.

NOTE  
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POR. SW 1/4 SEC.21, T.12N., R.6E., M.D.B.&M.  
 Sorrento Large Lot Subd. M.O.R. Bk. Z, Pg. 87  
 Sorrento-Village 10 M.O.R. Bk. DD, Pg. 59

09-35



Pg. Bk.21 34

Pg. Bk.21 34

Pg. Bk.21 28

NOTE:  
 Lots "C" through "K" inclusive,  
 are designated as Private Drives

NOTE

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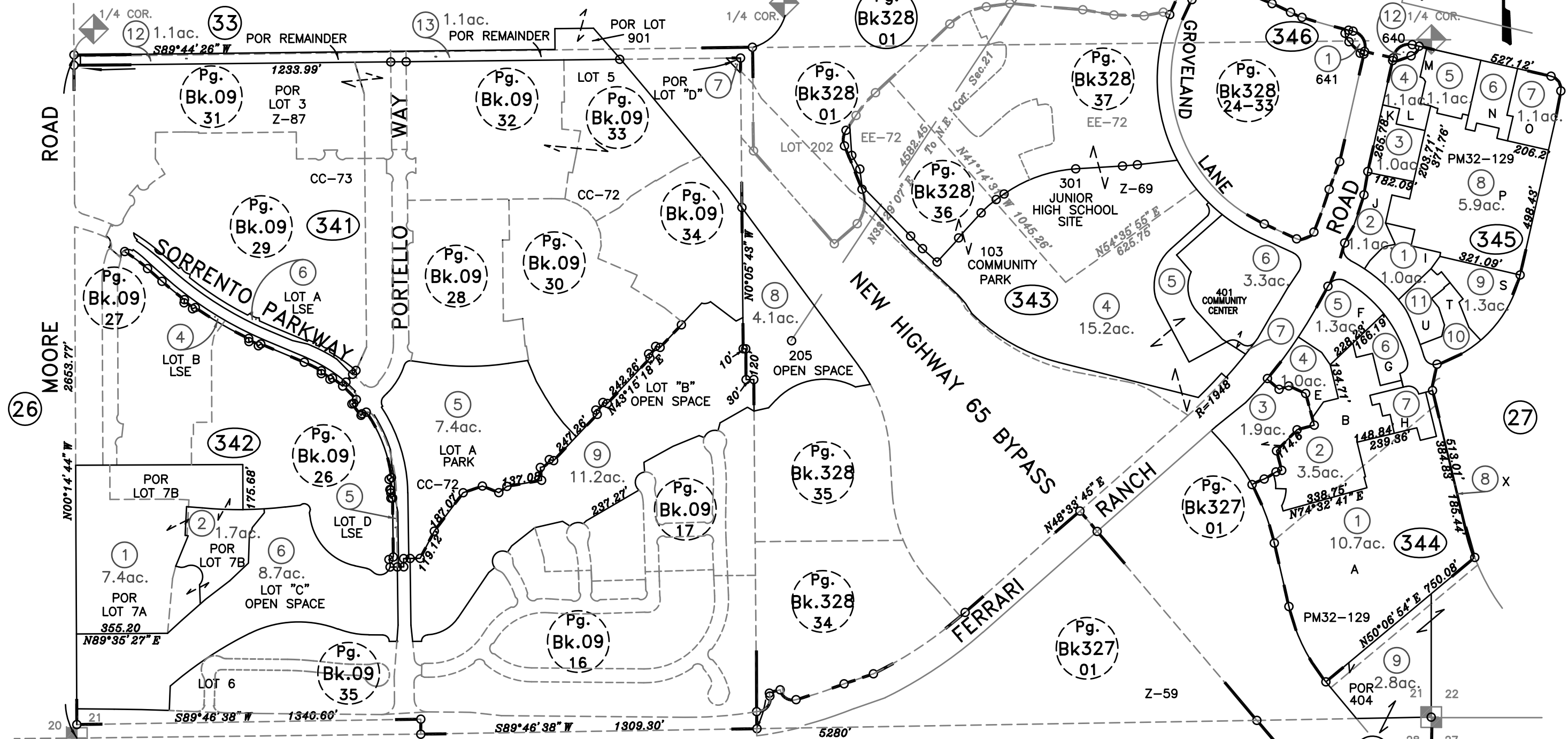
Assessor's Map Bk.09 Pg.35  
 County of Placer, Calif.

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

S.1/2 SEC.21, T.12 N., R.6 E., M.D.B.&M.  
Lincoln Crossing, Ph.1, Lg. Lot Subd., M.O.R. Bk. Y, Pg. 83  
Lincoln Crossing, Ph. 3A, Lg. Lot Subd., M.O.R. Bk. Z, Pg. 59  
Lincoln Crossing, Ph. 2, Lg. Lot Subd., M.O.R. Bk. Z, Pg. 69  
Sorrento Large Lot Subd. M.O.R. Bk. Z, Pg. 87  
Sierra View At Lincoln Crossing M.O.R. Bk. AA, Pg. 46

Lincoln Crossing Village 11 M.O.R. Bk. EE, Pg. 72

Parcel Map No.2005-227 Marketplace at Lincoln Crossing Parcel M.O.R.. Bk. 32, Pg. 129



02-09-2006	10-24-2013	01-09-2020
01-11-2006	08-05-2010	10-19-2016
01-04-2006	07-13-2010	07-25-2014
02-03-2005	01-25-2008	06-25-2014
01-28-2005	01-16-2008	04-29-2014
10-14-2004	10-16-2007	03-12-2014
08-18-2004	05-02-2007	03-10-2014
03-26-2004	12-26-2006	02-10-2014
09-17-2003	08-02-2006	02-07-2014
01-24-2003	04-17-2006	10-29-2013
12-13-2001	02-22-2006	
03-31-98		

FERRARI RANCH ROAD  
Lincoln Crossing Village 11 M.O.R. Bk. EE, Pg. 72

NOTE  
LSE - Landscape Easement

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Assessor's Map Bk.21 Pg.34  
County of Placer, Calif.

NOTE  
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Assessor's Parcel Numbers Shown in Circles.