



GOODWIN CONSULTING GROUP

**CITY OF MERCED
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
(IMPROVEMENT AREA NO. 1)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2023-24**

January 24, 2024

***Community Facilities District No. 2005-1
(Improvement Area No. 1)
CFD Tax Administration Report***

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding Improvement Area No. 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“Improvement Area No. 1” or “IA No. 1”):

Fiscal Year 2023-24 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
711	\$465,207.88

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 2023-24

Land Use Category	Tax Area	Units or Acres
Single Family Residential	A	227 Units
Single Family Residential	B	245 Units
Single Family Residential	C	239 Units
Other Property	A	0.00 Acres
Other Property	B	0.00 Acres
Other Property	C	0.00 Acres
Undeveloped Property	A	8.33 Acres
Undeveloped Property	B	0.00 Acres
Undeveloped Property	C	0.00 Acres

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

Delinquency Summary

Delinquent Amount for FY 2022-23 (as of September 6, 2023)	Number of Parcels Delinquent	Total Levy for FY 2022-23	Delinquency Rate
\$2,481.92	6	\$460,227.36	0.54%

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

Outstanding Bonds Summary

2017 Special Tax Refunding Bonds

Issuance Date	Original Principal	Amount Retired	Current Amount Outstanding
December 2017	\$6,330,000	\$1,730,000*	\$4,600,000*

** As of the date of this report.*

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

I. INTRODUCTION

City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West)

On November 21, 2005, the City Council of the City of Merced (the “Council”) adopted Resolution No. 2005-133 and established the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch East) (“CFD No. 2005-1” or the “CFD”). The CFD comprises two distinct areas: Improvement Area No. 1 and Improvement Area No. 2. Also on November 21, 2005, the Council adopted Resolution No. 2005-134 and authorized bonded indebtedness for the CFD not to exceed \$17,500,000. A portion of such bonded indebtedness in the amount of \$8,500,000 was allocated to Improvement Area No. 1 of the CFD (“Improvement Area No. 1” or “IA No. 1”); the remaining \$9,000,000 in authorized indebtedness was allocated to Improvement Area No. 2 (“Improvement Area No. 2” or “IA No. 2”). On June 19, 2006, the Council adopted Resolution No. 2006-68 authorizing the issuance of the 2006 Special Tax Bonds and on July 27, 2006, special tax bonds (the “2006 Bonds”) in the aggregate principal amount of \$7,410,000 were issued on behalf of Improvement Area No. 1. The 2006 Bonds were issued to finance certain public facilities both within and outside of Improvement Area No. 1. These facilities include, but are not limited to, the acquisition and construction of certain water, storm drainage, bridge and street improvements, and other capital improvements.

On November 20, 2017, the Council adopted Resolution No. 2017-58 authorizing the issuance of the 2017 Special Tax Refunding Bonds and on December 19, 2017, special tax bonds (the “2017 Bonds”) in the aggregate principal amount of \$6,330,000 were issued on behalf of Improvement Area No. 1. The 2017 Bonds were issued to fully defease and redeem the outstanding 2006 Bonds. The 2017 Bonds are secured by special taxes levied only on property within Improvement Area No. 1, and are not secured by special taxes levied on property within Improvement Area No. 2.

The CFD is located in the northern portion of the City of Merced (the “City”) and contains approximately 486 acres of land within Phase I and Phase II of the Bellevue Ranch West development area, which are part of the Bellevue Ranch Master Planned Community. Phase I is designated as Improvement Area No. 1 and is planned for 711 residential units and 8.4 acres of commercial property, as well as park and open space. Phase II is designated as Improvement Area No. 2 and is planned for 592 residential units, as well as commercial uses, schools, parks and open space, public uses, and a transit circle.

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 approved the Mello-Roos Community Facilities Act of 1982 (the “Act”), which provides for the levy of a special tax within a defined geographic area, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad

range of facilities, and special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

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

II. PURPOSE OF REPORT

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 2023-24 special tax levy for Improvement Area No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of Improvement Area No. 1, special taxes to be levied in fiscal year 2023-24, and public facilities authorized to be funded by the CFD. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments, foreclosures, and arbitrage rebate) for Improvement Area No. 1.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of Improvement Area No. 1 for fiscal year 2023-24.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in Improvement Area No. 1. The maximum and actual special tax rates for fiscal year 2023-24 are identified in this section.
- **Section V** provides an update of the development activity occurring within Improvement Area No. 1.
- **Section VI** provides information regarding facilities authorized to be funded by the CFD.
- **Section VII** provides information regarding funds and accounts established for the 2017 Bonds, including the current balances in such funds and accounts.
- **Section VIII** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section IX** provides information regarding special tax delinquencies.
- **Section X** provides information regarding bond foreclosure covenants and foreclosure proceedings, if any.
- **Section XI** provides a summary of Improvement Area No. 1’s reporting requirements as set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.
- **Section XII** provides information on state reporting requirements.
- **Section XIII** provides information regarding arbitrage rebate calculations.

III. FISCAL YEAR 2023-24 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2005-1, the Special Tax Requirement means, in the following priority, the amount necessary in any fiscal year to (i) pay all administrative expenses except those associated with City staff time, (ii) pay principal and interest on bonds which is due in the calendar year that begins in such fiscal year, (iii) create and/or replenish reserve funds for the bonds, (iv) cure any delinquencies in the payment of principal or interest on bonds which have occurred in the prior fiscal year or, based on existing delinquencies in the payment of special taxes, are expected to occur in the fiscal year in which the tax will be collected, (v) pay administrative expenses associated with City staff time, and (vi) pay the costs of facilities, as applicable, except that any such amount shall not result in a special tax being levied on Undeveloped Property pursuant to Section D of the RMA. For fiscal year 2023-24, the Special Tax Requirement is \$465,208, as shown in the table below. A detailed breakdown of the fiscal year 2023-24 Special Tax Requirement is included in Appendix B.

Special Tax Requirement for Fiscal Year 2023-24

Administrative Expenses (Excluding City Staff Expenses)*	\$13,750.00
Debt Service Payments	
Interest Payment Due March 1, 2024	\$76,240.63
Interest Payment Due September 1, 2024	\$76,240.63
Principal Payment Due September 1, 2024	<u>\$295,000.00</u>
Total Debt Service Due in 2024	\$447,481.26
Amount Needed to Replenish Reserve Fund	\$0.00
Amount Needed to Cure Delinquencies	\$0.00
City Staff Administrative Expenses	\$3,974.00
Costs of Facilities	\$0.00
Amounts Used to Reduce the Special Tax Requirement	
Capitalized Interest Available	\$0.00
Surplus Revenues	\$0.00
Rounding Adjustment	\$2.62
Fiscal Year 2023-24 Special Tax Requirement	\$465,207.88

* Includes fiscal agent, CFD administrator, and county fees.

IV. FISCAL YEAR 2023-24 SPECIAL TAX LEVY

Special Tax Categories

Special taxes within Improvement Area No. 1 are levied pursuant to the methodology set forth in the RMA. The RMA divides taxable property into the following categories: Developed Property, Undeveloped Property, Excess Multifamily Residential Property, and Excess Public Property. *[Capitalized terms are defined in the Rate and Method of Apportionment of Special Tax in Appendix D of this Report.]*

- Developed Property is distinguished from the other categories by the issuance of a building permit. Specifically, all property in Improvement Area No. 1 for which a building permit was issued prior to May 1, 2023, will be classified as Developed Property for fiscal year 2023-24.
- Undeveloped Property is all Taxable Property that is not Developed Property.
- Excess Multifamily Property is Multifamily Residential Property whose acreage exceeds the total acreage that is exempt from the special tax pursuant to Section F of the RMA.
- Excess Public Property is Public Property whose acreage is not exempt from the special tax pursuant to Section F of the RMA.

On August 17, 2010, the Council adopted Resolution No. 2010-67 to clarify ambiguities within the RMA. Specifically, the definition of Assessor's Parcel (or Parcel) now means "a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number that is a Buildable Lot." As a result, certain parcels that were previously levied a special tax but were not planned for development are now exempt from the special tax levy. In addition, this clarification is retroactive so that any delinquent special taxes associated with these newly exempt parcels are heretofore cancelled. Although the RMA included in Appendix D of this Report does not reflect this change, the changes made pursuant to Resolution No. 2010-67, which is included in Appendix E of this Report, shall be applied in all future fiscal years.

Developed Property Assigned Special Tax Rates

The assigned annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.1 of the RMA. These tax rates shall be used to allocate the assigned special tax to parcels of Developed Property as explained in the RMA. The following table identifies the assigned annual special tax that can be levied on Developed Property.

**Developed Property
Assigned Special Tax Rates for Fiscal Year 2023-24**

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$651.00 per Unit
Single Family Residential	B	\$771.00 per Unit
Single Family Residential	C	\$891.00 per Unit
Other Property	N/A	\$5,220.00 per Acre

Developed Property Backup Special Tax

The backup annual special tax rates applicable to Developed Property in Improvement Area No. 1 are set forth in Section C.2 of the RMA. These tax rates shall be used to allocate the maximum special tax to parcels of Developed Property as explained in the RMA. The following table identifies the backup annual special tax that can be levied on Developed Property.

**Developed Property
Backup Special Tax Rates for Fiscal Year 2023-24**

Land Use Category	Tax Zone	Special Tax
Single Family Residential and Other Property	A	\$648.00 per Unit \$9,362.00 per Acre
Single Family Residential and Other Property	B	\$907.00 per Unit \$7,258.00 per Acre
Single Family Residential and Other Property	C	\$1,048.00 per Unit \$6,911.00 per Acre

Developed Property Maximum Special Tax

The maximum special tax for each parcel of Developed Property in Improvement Area No. 1 shall be the greater of the assigned special tax or the backup special tax identified above. The application of the assigned special tax and the backup special tax for Developed Property is outlined in Section D of the RMA and in the Apportionment of Special Taxes section below.

Undeveloped Property Maximum Special Tax

The maximum annual special tax rates applicable to Undeveloped Property in Improvement Area No. 1 are set forth in Section C.3 of the RMA. These tax rates shall be used to allocate the maximum special tax to parcels of Undeveloped Property as explained in the RMA. The following table identifies the maximum annual special tax that can be levied on Undeveloped Property.

**Undeveloped Property
Maximum Special Tax Rates for Fiscal Year 2023-24**

Tax Zone	Special Tax
A	\$9,362.00 per Acre
B	\$7,258.00 per Acre
C	\$6,911.00 per Acre

Exceptions to Maximum Annual Special Tax

Notwithstanding the maximum annual special tax rates set forth above, parcels that have prepaid their special taxes are no longer subject to the annual special tax. More detailed information regarding prepayment of the special tax obligation is outlined in Section VIII of this Report. Furthermore, no special tax shall be levied in Improvement Area No. 1 on (i) the first 22.49 acres of Public Property and Multifamily Residential Property combined within Tax Zone A, (ii) the first 70.27 acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and (iii) the first 29.03 acres of Public Property and Multifamily Residential Property combined within Tax Zone C.

Apportionment of Special Taxes

The amount of special tax that is apportioned to each parcel is determined through the application of Section D of the RMA. Section D apportions the Special Tax Requirement in five steps that prioritize the order in which properties are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property up to 100% of the assigned special tax rate for each such parcel prior to applying any capitalized interest that is available in the Improvement Area No. 1 accounts.

If the special tax levied pursuant to the first step is less than the Special Tax Requirement, and after applying any remaining capitalized interest, the special tax shall be levied against all parcels of Undeveloped Property up to 100% of the applicable maximum special tax.

If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the special tax levied on each parcel of Developed Property whose maximum special tax is

derived by application of the backup special tax shall be increased in equal percentages from the assigned special tax to the maximum special tax for each parcel.

If additional revenue is needed after applying the first three steps, the special tax shall be levied proportionately on each parcel of Excess Multifamily Residential Property, up to 100% of the maximum special tax for Undeveloped Property.

Finally, if additional revenue is needed after applying the first four steps, the special tax shall be levied proportionately on each parcel of Excess Public Property up to 100% of the maximum special tax for Undeveloped Property.

In order to meet the Special Tax Requirement for fiscal year 2023-24, it is necessary to levy a tax on all Developed Property. Taxing Developed Property at 85% of the assigned special tax will generate \$465,208 in tax revenue, assuming no special tax delinquencies, which is equal to the Special Tax Requirement. Therefore, it is not necessary to levy a tax on Undeveloped Property in fiscal year 2023-24. A summary of the taxes levied for fiscal year 2023-24 for all tax categories is shown in Appendix A of this report, and the Improvement Area No. 1 tax roll, which identifies the special tax levied against each taxable parcel in Improvement Area No. 1 for fiscal year 2023-24, is provided in Appendix C.

Fiscal Year 2023-24 Actual Special Tax Rates

Land Use Category	Tax Zone	Special Tax
Single Family Residential	A	\$551.02 per Unit
Single Family Residential	B	\$652.58 per Unit
Single Family Residential	C	\$754.16 per Unit
Other Property	N/A	\$4,418.26 per Acre
Undeveloped Property	A	\$0.00 per Acre
Undeveloped Property	B	\$0.00 per Acre
Undeveloped Property	C	\$0.00 per Acre

V. DEVELOPMENT STATUS

Improvement Area No. 1 contains approximately 124.6 net acres of land within Phase I of the Bellevue Ranch West development area. Development within the Improvement Area No. 1 is planned for approximately 711 new residential units in four residential subdivisions and 8.4 acres of commercial development.

Background research was conducted to determine the amount and type of development activity that has occurred in Improvement Area No. 1. A review of the City of Merced's records indicated that as of May 1, 2023, a total of 711 permits for construction of single family homes had been issued. In addition, there were approximately 8.33 acres of Undeveloped Property. The status of development in Improvement Area No. 1 is summarized by in the table below.

**Development Status for
Fiscal Year 2023-24 Tax Levy**

Land Use Category	Tax Zone	Units/Acres
Single Family Residential	A	227 Units
Single Family Residential	B	245 Units
Single Family Residential	C	239 Units
Other Property	N/A	0.00 Acres
Undeveloped Property	A	8.33 Acres
Undeveloped Property	B	0.00 Acres
Undeveloped Property	C	0.00 Acres

VI. AUTHORIZED CFD FACILITIES

The Resolution of Formation adopted by the City on November 21, 2005, authorizes the financing of any public facilities or part thereof, such as sewer, water, street, and bridge improvements that are to be owned, operated, and maintained by the City, including but not limited to the costs associated with (i) planning, design, engineering, and other preconstruction costs, (ii) grading, (iii) installation and construction and final asphalt cap, final lift, etc., and (iv) all appurtenant facilities relating thereto, including, but not limited to:

- 1) Street improvements for “G” Street, “R” Street, “M” Street, Cardella Road, Bellevue Road, Freemark Avenue, and Caymus Avenue.
- 2) Water improvements for “R” Street, “M” Street, Cardella Road, and Bellevue Road.
- 3) Sewer improvements including a sewer force main, pump station, and “G” Street outfall.
- 4) Drainage improvements including the Village 10 drainage pump station and a drainage pump line.
- 5) Traffic signal improvements at “M” Street/Lehigh Drive, “M” Street/Ironstone Drive, Cardella Road/Freemark Avenue, Cardella Road/Bancroft Drive, and “R” Street/Franciscan Drive.
- 6) Bridge improvements at Franciscan Drive/Fahrens Creek Bridge.
- 7) Public facilities included in the City’s development impact fee, connection, or capacity fee programs.

VII. IMPROVEMENT AREA NO. 1 FUNDS

Various funds and accounts were established on behalf of Improvement Area No. 1 pursuant to the Fiscal Agent Agreement between the City and MUFG Union Bank, N.A. (the “Fiscal Agent”) for the 2017 Bonds. Following is a brief description of the purpose of each fund.

The **Special Tax Fund** is held by the Fiscal Agent to receive all special tax revenue from the City. Moneys shall be disbursed from the Special Tax Fund to the following funds in the order of priority given: (i) to the Administrative Expense Fund; (ii) to the Reserve Fund; (iii) to the Interest Account; (iv) to the Principal Account; and (v) to the Surplus Account.

The **Surplus Account** is held by the Fiscal Agent and is a subaccount of the Special Tax Fund. As soon as practicable after September 2 of each year, the Fiscal Agent shall transfer any moneys remaining on deposit in the Special Tax Fund (other than moneys needed for administrative expenses or to replenish the Reserve Fund) to the Surplus Account. Moneys in the Surplus Account shall be transferred to the Interest Account no later than five business days prior to each March 1.

The **Administrative Expense Fund** is held by the Fiscal Agent and is used to pay or reimburse the City for administrative expenses. Annually, at least five days prior to the last day of each bond year, the Fiscal Agent shall transfer any remaining moneys in the Administrative Expense Fund that have not been allocated by an Officer’s Certificate to the Surplus Account. In addition, amounts deposited to the Administrative Expense Fund from the Special Tax Fund shall not exceed \$20,000 for any fiscal year.

The **Costs of Issuance Fund** is held by the Fiscal Agent and is used to pay or to reimburse the City, or payees designated by the City, for the payment of the costs of issuance of the bonds.

The **Bond Fund** is held by the Fiscal Agent and is used to pay the principal of, and interest and any premium on, bonds. The Interest Account and Principal Account are separate subaccounts within the Bond Fund.

The **Interest Account** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment of interest becoming due and payable on the outstanding bonds on such interest payment date. No deposit need be made into the Interest Account if the amount contained therein is at least equal to the interest to become due and payable on such interest payment date.

The **Principal Account** is held by the Fiscal Agent and moneys therein shall be disbursed for the payment of principal becoming due and payable on the outstanding bonds, as well as the redemption price of bonds required to be redeemed pursuant to the Fiscal Agent Agreement.

The **Redemption Fund** is held by the Fiscal Agent and used to hold all moneys representing prepaid special taxes that are deposited by the City. Additionally, the Redemption Fund shall hold all moneys deposited for the optional redemption of bonds. All amounts contained in the Redemption Fund shall be used by the Fiscal Agent for the sole purpose of redeeming bonds on the next date for which notice of redemption can timely be given.

The **Reserve Fund** is held by the Fiscal Agent and used as a reserve for the payment of principal and interest on the bonds. Whenever the amount in the Reserve Fund is less than the Reserve Requirement (i.e., \$450,138 as of September 2, 2023), the Fiscal Agent shall transfer available moneys in the Special Tax Fund to the Reserve Fund to restore the balance in the Reserve Fund to the Reserve Requirement. Annually, at least five days prior to the last day of each bond year, the Fiscal Agent will withdraw moneys in the Reserve Fund in excess of the Reserve Requirement, and deposit such amounts in the Surplus Account.

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

Fund Balances

As of June 30, 2023, the various funds had the following balances:

**Community Facilities District No. 2005-1
Improvement Area No. 1
Account Balances***

Fund/Account Name	Account Number	Account Balance
Agency Account	6712156500	\$0.00
Bond Fund	6712156501	\$0.00
Interest Account	6712156502	\$87,826.22
Principal Account	6712156503	\$142.68
Redemption Account	6712156504	\$0.00
Reserve Fund	6712156505	\$463,249.65
Administrative Expense Fund	6712156506	\$0.02
Special Tax Fund	6712156507	\$412,877.79
Surplus Account	6712156508	\$49.08

** All funds and accounts that have been closed are omitted from the above table.*

VIII. PREPAYMENTS

As of June 30, 2023, no property owners in Improvement Area No. 1 have fully prepaid their special tax obligation. Therefore, all parcels of taxable property remain subject to the Improvement Area No. 1 special tax levy.

IX. DELINQUENCIES

As of September 6, 2023, the Merced County Tax Collector's Office reports the following delinquency amounts for Improvement Area No. 1:

**Community Facilities District No. 2005-1
Improvement Area No. 1
Delinquencies as of September 6, 2023**

Fiscal Year	Parcels Delinquent	Delinquent Amount	CFD Tax Levied	Percent Delinquent
2020-21	1	\$325.50	\$463,396.86	0.07%
2021-22	3	\$1,662.93	\$465,479.46	0.36%
2022-23	6	\$2,481.92	\$460,227.36	0.54%

X. FORECLOSURE COVENANTS

Improvement Area No. 1 is currently included in the County's Teeter Plan, although the County may discontinue the Teeter Plan in future years. Pursuant to Section 53356.1 of the Act, if any delinquency occurs in the payment of the special tax, the City may order the institution of a Superior Court action to foreclose the lien therefore within specified time limits. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale.

While judicial foreclosure is not mandatory, the City agreed in the Fiscal Agent Agreement that the City will review the public records of the County of Merced relating to the collection of the special tax each year to determine the amount of the special tax collected in the prior fiscal year. The City covenants with and for the benefit of the owners of the 2017 Bonds that (i) it will order, and cause to be commenced, judicial foreclosure proceedings against properties with delinquent special taxes in excess of \$5,000 by the October 1 following the close of the fiscal year in which such special taxes were due, and (ii) it will commence judicial foreclosure proceedings against all properties with delinquent special taxes by the October 1 following the close of each fiscal year in which it received special taxes in an amount which is less than ninety-five percent (95%) of the total special taxes levied and the amount in the Reserve Fund for the Bonds is less than the Reserve Requirement, and diligently pursue completion of such foreclosure proceedings.

As of the date of this Report, the City has not initiated foreclosure proceedings on any parcel in the CFD. Delinquency reminder letters were mailed to all property owners who were delinquent in payment of the special tax on September 6, 2023. The table below outlines the type and number of letters mailed to delinquent property owners.

**Community Facilities District No. 2005-1
Mailed Delinquency Letters**

Mailing Date	Type of Letter	Number of Letters Mailed
September 6, 2023	Reminder	3

XI. SENATE BILL 165 REPORTING REQUIREMENTS

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City Council setting forth the following information.

Section 50075.3

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

Fiscal Year 2022-23 Revenues*

Interest	\$23,183
Assessments	\$460,227
Total Revenues Collected	\$483,410

Fiscal Year 2022-23 Expenditures*

Bond Interest	\$161,744
Bond Principal	\$285,000
Fiscal Agent Fees	\$2,855
Professional Services	\$9,299
Support Services	\$28
Administrative Services	\$1,383
Direct Service Charges	\$2,424
Total Expenditures	\$462,733

Beginning Fund Balance**	\$952,975
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Ending Fund Balance**	\$973,652
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Net Change in Fund Balance	\$20,677
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*Note: This is unaudited financial information.

**Note: Includes Reserve Requirement.

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

All authorized items have been funded by the annual special tax proceeds.

Section 53411

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

The 2006 Bonds were issued by the City on July 27, 2006, in the aggregate principal amount of \$7,410,000. An Original Issue Discount of \$52,060 and an Underwriter's Discount of \$76,101 left a total of \$7,281,839 in bond proceeds. Of these proceeds, \$6,445,314 was deposited into the Improvement Fund to pay the project's costs. An additional \$338,000 was placed in the Costs of Issuance Fund, and \$498,525 was placed in the Reserve Fund. Funds in these accounts, except for the Reserve Fund, have been fully expended.

The 2017 Bonds were issued by the City on December 19, 2017, in the aggregate principal amount of \$6,330,000. The bonds were sold with an Original Issue Discount of \$84,760. The remaining proceeds were combined with funds related to the 2006 Bonds in the amount of \$524,803, to give a total of \$6,770,043 to be disbursed. Of this amount, \$6,004,562 was deposited into the Escrow Fund to redeem the outstanding 2006 Bonds on March 1, 2018. An additional \$492,091 was placed in the Reserve Fund, and \$181,606 was placed in the Costs of Issuance Fund. The remaining balance of \$91,785 paid for the Underwriter's Discount.

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

All construction and acquisition proceeds from the 2006 Bonds have been spent on the CFD authorized facilities.

XII. STATE REPORTING REQUIREMENTS

Assembly Bill No. 1666

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the web site would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

Assembly Bill No. 1483

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

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

Senate Bill No. 165

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

XIII. ARBITRAGE REBATE CALCULATIONS

An interim arbitrage rebate analysis for the 2017 Bonds was complete as of September 1, 2023. The analysis showed that the City was not subject to arbitrage rebate or yield restriction payments to the IRS for investment earnings from the 2017 Bonds. The next interim arbitrage rebate analysis for the 2017 Bonds will be completed on September 1, 2023.

APPENDIX A

Summary of Fiscal Year 2023-24 Special Tax Levy

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellevue Ranch West)
Special Tax Levy Summary for Fiscal Year 2023-24

Land Use	Units	Acres	Assigned Special Tax	Actual Special Tax	FY 2023-24 Special Tax Levy
<u>Tax Zone A</u>					
Single Family Residential	227	N/A	\$651.00 per Unit	\$551.02 per Unit	\$125,081.54
Other Property	N/A	0.00	\$5,220.00 per Acre	\$4,418.26 per Acre	\$0.00
Undeveloped Property	N/A	8.33	\$9,362.00 per Acre	\$0.00 per Acre	\$0.00
Tax Zone A Subtotal	227	8.33			\$125,081.54
<u>Tax Zone B</u>					
Single Family Residential	245	N/A	\$771.00 per Unit	\$652.58 per Unit	\$159,882.10
Other Property	N/A	0.00	\$5,220.00 per Acre	\$4,418.26 per Acre	\$0.00
Undeveloped Property	N/A	0.00	\$7,258.00 per Acre	\$0.00 per Acre	\$0.00
Tax Zone B Subtotal	245	0.00			\$159,882.10
<u>Tax Zone C</u>					
Single Family Residential	239	N/A	\$891.00 per Unit	\$754.16 per Unit	\$180,244.24
Other Property	N/A	0.00	\$5,220.00 per Acre	\$4,418.26 per Acre	\$0.00
Undeveloped Property	N/A	0.00	\$6,911.00 per Acre	\$0.00 per Acre	\$0.00
Tax Zone C Subtotal	239	0.00			\$180,244.24
Totals	711	8.33			\$465,207.88

Goodwin Consulting Group, Inc.

APPENDIX B

Improvement Area No. 1 Budget Worksheet for Fiscal Year 2023-24

City of Merced

2023/24 Budget Worksheet CFD No. 2005-1 (Bellevue Ranch West) Improvement Area No. 1

Merced County Tax Code No. 86410

Levy Components	2022/23	2023/24
PRINCIPAL AND INTEREST		
Interest - Series 2006 Bonds March 1st	\$79,446.88	\$76,240.63
Interest - Series 2006 Bonds September 1st	\$79,446.88	\$76,240.63
Principal - Series 2006 Bonds September 1st	<u>\$285,000.00</u>	<u>\$295,000.00</u>
TOTAL	\$443,893.76	\$447,481.26
ADMINISTRATION COSTS		
Special Tax Consulting Services	\$8,197.77	\$9,450.00
Merced County Fees	\$300.00	\$300.00
Fiscal Agent / PFM Fees	<u>\$4,000.00</u>	<u>\$4,000.00</u>
Subtotal Professional Services	\$12,497.77	\$13,750.00
 City Admin	 \$3,835.00	 \$3,974.00
 TOTAL ADMINISTRATION COSTS	 <u>\$16,332.77</u>	 <u>\$17,724.00</u>
Total Principal, Interest and Admin Costs	\$460,226.53	\$465,205.26
ADJUSTMENTS APPLIED TO LEVY		
Replenishment/(Credit)	\$0.00	\$0.00
Allowance for Delinquent Special Taxes	\$0.00	\$0.00
Pay-As-You-Go Facilities Funding	\$0.00	\$0.00
Miscellaneous Adjustment	\$0.00	\$0.00
Capitalized Interest Applied	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL	\$0.00	\$0.00
TOTAL TAX LEVY		
Total Tax Levy	<u>\$460,226.53</u>	<u>\$465,205.26</u>
Applied Charge (Actual Amt Levy on Tax Roll)	<u>\$460,227.36</u>	<u>\$465,207.88</u>
Difference (due to rounding limitations)	(\$0.83)	(\$2.62)
ADDITIONAL INFORMATION		
Number of Active Parcels	712	712
Number of Parcels Levied	711	711
 Administration Costs as a Percentage of Annual Levy	 3.55%	 3.81%

APPENDIX C

*Fiscal Year 2023-24
Special Tax Levy for
Individual Assessor's Parcels*

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
224 - 081 - 001 - 000	D R HORTON CA3 INC	797 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 002 - 000	D R HORTON CA3 INC	787 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 003 - 000	DEBORAH G & BENNETT GREGORY L NEWCOMBE	779 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 004 - 000	MAXIMO & JOSIE ECHIVERRI REVIVES	773 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 005 - 000	RAY BLACKWELL	769 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 006 - 000	CAMEY MICHELLE VALVERDE	761 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 007 - 000	DAISY VERDUZCO REYES	753 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 008 - 000	CHARLES LEVANTINO & SYAMPHONE CHANTHAVONG CARSON	749 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 009 - 000	DAVID VANG	731 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 010 - 000	MICHAEL & CHANG WEI OKINCHA	725 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 011 - 000	SUBBAREDDY & RAJANI LANKIREDDY	713 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 081 - 012 - 000	MARIA GUADALUPE HERNANDEZ COVARRUBIAS	701 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 001 - 000	SANJEEV & KATIYAR PRACHI SINGH	796 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 002 - 000	DAYANAND & JYOTHSNA DUDYALA	790 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 003 - 000	NAGASANGEETHAVANI ANANDAKRISHNAN	784 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 004 - 000	RAJITHA KATAM	776 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 005 - 000	GABRIELA LOPEZ	764 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 006 - 000	ALLEN SPENCER & BARBARA HUDDLESTON	756 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 007 - 000	GUADALUPE LAURENCIA CASTELLANOS	748 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 008 - 000	DAYANAND & JYOTHSNA DUDYALA	730 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 009 - 000	NILLTON I & YBARRA FEDILA CASTRO	722 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 010 - 000	YIU FAI & BUT WING HAN JOSEPHINE CHAN	716 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 082 - 011 - 000	NAVNEET & GITIKA ATREJA	704 HEITZ WAY	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 001 - 000	MICHAEL T KENNEDY	697 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 002 - 000	MUBEEN & MADIHA QADER	681 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 003 - 000	CARLOS MANUEL ZARAGOZA	675 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 004 - 000	ESAU M PAGAN	673 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 005 - 000	ADWOA M & AINSLY A DORA	663 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 006 - 000	CHA HER	659 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 007 - 000	DREU NOU & XIONG NENG THAO	651 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 008 - 000	MAI YEE & MOUA TONG TENG THAO	643 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 009 - 000	HONORIO A ALTUN HERNANDEZ	637 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 010 - 000	UBALDO FRANCO	631 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 011 - 000	THUY & VUONG DON A NGUYEN	623 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 012 - 000	MICHAEL & NEAVE SONIA AMY JOHNSON	609 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 013 - 000	GURMEET S & MANJEET K SIDHU	608 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 014 - 000	SANDRA MALDONADO	614 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 015 - 000	CANDY MARGARET & RICCI SABRA HOLMAN	626 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 016 - 000	SHASHIDHARG GAJULA	632 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 017 - 000	HAI VAN VO	640 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 018 - 000	CRYSTAL PACHECO & ORNELAS LAWRENCE DANNY CESENA	648 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 019 - 000	QIAN L CHEN	656 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 020 - 000	DILLON CHOFFEL	664 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 021 - 000	DAVID & REYNA MARIBEL OCHOA	670 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 022 - 000	KATIE ROSE GRACE & ROBERT ERNEST ROMERO	678 HEITZ CT	C	Single Family	1		\$891.00	\$754.16

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
224 - 083 - 023 - 000	SRIDHAR & NEERAJA GURRAM	684 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 083 - 024 - 000	PARAMVIR RANDHAWA	692 HEITZ CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 001 - 000	BALJIT & KAUR AMANPREET SINGH	705 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 002 - 000	CRISTOPHER MANUEL TORRES	711 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 003 - 000	SONIA LISSETHE YARANON	719 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 004 - 000	CARLOS ENRIQUE ESCOBAR MOREANO	725 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 005 - 000	GABRIELA LOPEZ MONDRAGON	733 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 006 - 000	SARAH L & COLES CHARLES E WILLIAMS	749 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 007 - 000	SHAKTI SANKAR & NAYAK SUSMITA SWAIN	755 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 008 - 000	ANEEL K & SOWJANYA CHOPPA	763 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 009 - 000	ANTHONY H JOHNSON	779 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 010 - 000	SUSAN SWEI FAN	785 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 011 - 000	SUSAN FAN	797 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 012 - 000	VICTORIA M CAMAYA	794 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 013 - 000	MICHAEL R CLARK	788 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 014 - 000	ANGADH SINGH	782 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 015 - 000	RANDELL F RUEDA	776 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 016 - 000	RAMESH VENKATA & POLAKALA SRILATHA PEDDAKOTLA	768 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 017 - 000	ZAHID & NAHEED NIGHAT IQBAL	762 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 018 - 000	SARATHY & SRIDEVI SRIBHASHYAM	750 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 019 - 000	TEDDY JOHN & ELVA DAPHNE PERALES	742 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 020 - 000	SHASHIDHAR GAJULA	730 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 021 - 000	BROOKE ANNE FULLER	722 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 022 - 000	DAVE & ROSARIO MENOR	702 NEWTON CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 023 - 000	THOMAS MAHEALANI & LEDEZMA BRITTNEY DANI SWAYNE	703 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 024 - 000	JORGE CAMBEROS	711 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 025 - 000	JACQUELINE VALERA	719 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 026 - 000	GAAYANA POLU	727 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 027 - 000	SRIDHAR & NEERAJA GURRAM	741 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 028 - 000	SIVA BALA KRISHNA PRASAD YARLAGADDA	753 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 029 - 000	RITU & MALIK AJAY AHUJA	761 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 030 - 000	CHERYL JOYCE HAHNE	775 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 031 - 000	APARNA & NAGA SIVAPRASAD GAJULA	781 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 032 - 000	JOSEPH L & SHANTHI J RAJA	789 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 033 - 000	KARTHIKA & KANDIMALLA ANVESH KUMAR VEMPATI	795 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 034 - 000	VERONICA SANTOS & CAMACHO SAMUEL SANTOS PLANCARTE	790 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 035 - 000	SURENDER PENCHALA	782 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 036 - 000	HOOMAN SALEHI & GOLAFSHAN HOMA SHAFI	774 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 037 - 000	GARY GENE GARCIA	768 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 038 - 000	NICANDRO SALOMON MENDOZA MIRELES	760 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 039 - 000	SERGIO & TENEQUA GUERRERO	752 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 040 - 000	JULIAN J & RUTH FIGUEROA	744 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 041 - 000	MAHNAZ FAHR	732 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 042 - 000	JULIE GOZA	726 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 091 - 043 - 000	XIAODAN CHRISTINA GUAN	712 SUNOL CT	C	Single Family	1		\$891.00	\$754.16

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
224 - 091 - 044 - 000	SHINDA SINGH	706 SUNOL CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 001 - 000	ARVIND KUMAR & PRAGATHI KOSGI	695 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 002 - 000	RITU & MALIK AJAY AHUJA	687 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 003 - 000	VENKATA S PATI VEERA	679 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 004 - 000	RITU & MALIK AJAY AHUJA	671 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 005 - 000	JOSE ANGEL & VASQUEZ HECTOR MANUEL TORRES	665 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 006 - 000	JANET JONES	659 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 007 - 000	MICHAEL R & MELANIE A JOHNSON	653 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 008 - 000	BRYCE MICHAEL & CLAROT SARAH MORGAN LUDWIG	645 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 009 - 000	ERICKA YURIRIA AGUILAR	639 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 010 - 000	ISRAEL J TRUJILLO & FRANCO YADIRA A LIMON COBIAN	631 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 011 - 000	RUPESH KUMAR & VURUKONDA SRIPAL REDDY BOYAPATI	623 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 012 - 000	RODRIGO MANRIQUEZ & MANRIQUEZ ELIZABETH V HIRALES	603 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 013 - 000	JUSTIN EARLE & EMILY MARIE CHASE	602 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 014 - 000	TARIQ RAFIQ & IRAM KHAN	610 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 015 - 000	SUSANA TEJEDA-GARIBAY	616 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 016 - 000	SOWJANYA LAKSHMI VADAPALLI	628 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 017 - 000	LAKSHMI RAYAPUDI	632 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 018 - 000	MARISOL & MAGANA MICHAEL GAITAN	646 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 019 - 000	JYOTHIRAMI & HYMANAND NELLORE	654 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 020 - 000	SRINIVASA S KOLLI	668 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 021 - 000	GODAVRI PROPERTIES L L C	674 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 022 - 000	SIREESHA & JUJJURU SUMANTH KURAPATI	680 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 023 - 000	CHANDRA SEKHAR & DUVVARI SUNITHA DUBA	686 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 024 - 000	SURESH B & TIRUNAHARI MANISHA AKULA	698 KEENAN CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 025 - 000	NAGARAJ SHASHI & VIJAYA SHASHI KIRAN	697 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 026 - 000	ERICKA P GONZALEZ	689 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 027 - 000	PETER & OUYANG-QUINTO IRENE ZI QIAN QUINTO	673 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 028 - 000	RONNIE & LIN TONG	661 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 029 - 000	LONG & ZHU HANSHONG JIANG	655 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 030 - 000	XUANDONG & PANG JIAN HUA	641 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 031 - 000	RUSSELL ROBERTS	637 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 032 - 000	DAVID W & BOSTON GENNY SARAH HENRY	629 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 033 - 000	ADAM & NALEE MOUA	623 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 034 - 000	GINGER & JOHN COUVRETTE	619 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 035 - 000	ANEEL K & SOWJANYA CHOPPA	611 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 036 - 000	WASHINGTON MUTUAL ASSET BACKED CERTIFICATES WMABS	605 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 037 - 000	MONIKA KAUR	602 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 038 - 000	MICHAEL J & KRISTY L BARNES	614 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 039 - 000	HANSHEN ZHANG	618 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 040 - 000	HENRY V & NGO MIMI L TRAN	624 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 041 - 000	THOMAS J & RHINA V SANFORD	630 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 042 - 000	SEAN J & LORI L HIGGINS	646 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 043 - 000	EIRE KAY STEWART	652 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 044 - 000	JOSE L & ANNA B MAGANA	664 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
224 - 092 - 045 - 000	XIAOMEI & CHEN SONGYAN LI	670 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 046 - 000	CHEN TSUNG & YANG KO SHIEN CHANG	678 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 047 - 000	NATALIE & AUSTIN CONOR ALTAMIRANO	682 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 092 - 048 - 000	RAMIRO BECERRA	694 COPPOLA CT	C	Single Family	1		\$891.00	\$754.16
224 - 290 - 001 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
224 - 290 - 002 - 000	CITY OF MERCED	4325 FREEMARK AVE	B	Exempt			\$0.00	\$0.00
230 - 010 - 011 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 010 - 012 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 014 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 015 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 016 - 000	MERCED QB CLUB LLC		A	Undeveloped		8.33	\$77,985.46	\$0.00
230 - 010 - 017 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 018 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 010 - 019 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
230 - 010 - 023 - 000	BAXTER RANCHES L L C		B	Exempt			\$0.00	\$0.00
230 - 010 - 024 - 000	CITY OF MERCED		B	Exempt			\$0.00	\$0.00
230 - 020 - 001 - 000	ANTHONY J & ALICE AGUILAR	877 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 020 - 002 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 020 - 003 - 000	CORNELIOS A & OLIVIA H CALOS	878 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 020 - 004 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 020 - 005 - 000	YUYAO HUANG	860 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 020 - 006 - 000	RICARDO J PINTO & KIMBERLY D DECASTRO	854 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 001 - 000	STEVEN GRAY & LINDA JOYNER LINEBERRY	689 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 002 - 000	MARLI AGUILAR & AVILA CARMEN MARIA FOSTER	677 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 003 - 000	MIGUELITO NAVARRO & SHIU MAY GONZAGA	657 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 004 - 000	LEILI AFSAH HEJRI	635 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 005 - 000	LESLIE J HOLTZ	621 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 006 - 000	BRIAN & KATHERINE R HIXSON	614 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 007 - 000	PAUL CHIEH-I TSAI	652 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 031 - 008 - 000	ANEESH SONGU	684 TALBOTT CT	C	Single Family	1		\$891.00	\$754.16
230 - 032 - 001 - 000	CITY OF MERCED		C	Exempt			\$0.00	\$0.00
230 - 041 - 001 - 000	DARREN R PEGUERO	851 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 002 - 000	TZULIN L HUANG	833 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 003 - 000	HAI & FAN-HSUAN YANG	825 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 004 - 000	CHUNMING & JIAN XIAOQIN LIN	809 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 005 - 000	LUCIO NOBILE	791 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 006 - 000	RAHEL RAY	787 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 007 - 000	SI & WU YAN FEN LI	783 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 008 - 000	DAVID W & TERESITA P HENRY	775 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 009 - 000	KENNETH TIEA & WANG MENGJIE PAY	767 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 010 - 000	MOHAMMAD ISRAR SAFDAR	761 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 011 - 000	OSSIE & MICHELE SHELTON	755 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 012 - 000	MOHAMED AHMED	749 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 013 - 000	YIRA ESTER MELHADO ERINNA	743 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 014 - 000	SHARIF SADIQI	735 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 041 - 015 - 000	JEAN PANG & HERR ELIZABETH HER	727 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 016 - 000	JEREMY & DAVIS KELLY WILLIAMS	721 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 017 - 000	ARLIS & GWEN BORTNER	713 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 018 - 000	CESAR T & ANA LINARES HERNANDEZ	709 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 041 - 019 - 000	BOBBY T & SONYA L DEW	705 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 001 - 000	BHASKARKUMAR H & KHARMISHTHA BHAKTA	4165 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 002 - 000	ARCHNA & LAKHBIR SODHI	4155 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 003 - 000	JESSUE CORRAL	4147 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 004 - 000	KATHERINE T BELEN	4135 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 005 - 000	MOHAMMED & CHUGHTAI NOSHABA SHABBIR	4123 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 006 - 000	VINCENT E & PATRICIA R MORA	709 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 007 - 000	GURPREET SINGH & JASWINDER KAUR DAYAL	717 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 008 - 000	JESUS J & TELLEZ-CORRAL LAURA P CORRAL	725 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 009 - 000	TIFFANY K & MAUNG WIN T MAUNG HTWE	733 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 010 - 000	CHANDRASEKHAR & SHARMILA PUSARLA	741 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 011 - 000	ALMA AQUINO & TUMONONG ARVIN C CONTRERAS	757 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 012 - 000	KULDIP S & JOSEPHINE CHAHAL	773 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 013 - 000	NOEL H & ZENDEJAS BIANCA BANUELOS	781 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 014 - 000	EFRAIN LUPIAN MANZO	792 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 015 - 000	UBENCE J & PAMELA S QUEVEDO	786 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 016 - 000	HARSHINDER SINGH & KAUR SAVNEET BAGGA	774 IRONSTONE DR	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 017 - 000	JINXING HUANG	4159 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 018 - 000	PRASANTH & KODALI TANUJA DEVI VEERAPANENI	4125 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 019 - 000	RACHEL SUSANNAH TRUMM	4124 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 020 - 000	MAHESH A & SHRIPRIYA A IYER	4136 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 021 - 000	ROBERT E COSIAC	4150 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 042 - 022 - 000	FRANCISCO & RIVERA MARIA DOLORES MURGA TOSTADO	4162 SATTUI CT	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 001 - 000	AMANDEEP & SINGH AVTAR BANSEL	848 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 002 - 000	GAGAN DEEP & BAINS HARSIMRAT SINGH	836 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 003 - 000	HOGAN XIAOPO & WANG PING MA	830 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 004 - 000	MICHAEL BAEZA QUISTIAN	826 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 005 - 000	MOHAN ASNANI	814 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 006 - 000	PETER & BEKKER LIDIA ADRIAN	790 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 007 - 000	FELIPE D & EVELYN M RAMISCAL	786 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 008 - 000	GULSHAN PAL & KAUR SUMAN PAL DAYAL	772 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 009 - 000	GOPICHAND & RAMA ANNE KOGANTI	764 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 010 - 000	CHERI A DANG	758 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 011 - 000	JIE & CAI YULI SHEN	750 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 012 - 000	DOUGLAS MORRIS & WILLMA EZRA POLGAR	744 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 013 - 000	MIN & CHANG PHYLLIS HE	732 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 014 - 000	MUKESH SINGHAL	726 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 015 - 000	NATHANAEL R PADILLA	720 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 016 - 000	ALAN & MAHNAZ FAHR	714 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 017 - 000	ROBYN & CHARLES HOFFMAN	702 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 018 - 000	JERI ALLGOOD	694 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 043 - 019 - 000	CLARK M & NORLYNDA S VILLAVER	676 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 020 - 000	JOAN SOCORRO C & CESAR R TALANIA	650 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 021 - 000	MARGARET B SAUNDERS	634 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 022 - 000	MARK JAMES & LUI YUANYUAN ROCHA	610 ROUND HILL DR	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 023 - 000	JOSE ARMANDO LERMA	4110 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 024 - 000	KAYLA MARIE HUNGER	4116 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 025 - 000	BHUSHAN & SHILPA DAHAKE	4122 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 026 - 000	NASIR & RAQUEL WALI	4128 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 027 - 000	ERNESTO & MARIA R RAMIREZ	4134 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 028 - 000	LINO VIZCARRA	4140 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 029 - 000	RANDOLPH E & MADELYNN P LANE	4146 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 043 - 030 - 000	MAYRA Y BAMACA	4152 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 001 - 000	SHERAE & JOHNNY GURROLA	4175 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 002 - 000	DIANE ALICE APPLEBY HOLMES	4171 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 003 - 000	NICOLE ERICA WALLER	4169 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 004 - 000	TYLER J MCCARTHY	4157 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 005 - 000	ALIREZA MAHMOUDIEH	4153 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 006 - 000	FRANK JOAQUIN & PATRICIA ROSE SIMAS	4139 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 007 - 000	DAVID LEE DON & BERNADINE MEI LING YIH	4127 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 008 - 000	CHRISTOPHER M GONZALES	4121 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 009 - 000	TINA HUTSON	4113 MONDAVI AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 010 - 000	ALEJANDRO & MARY SANDOVAL	4108 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 011 - 000	HANNAH MARIE NIANE	4120 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 012 - 000	AUGUSTINE GUEREQUE & LISA JEANETTE CHAVEZ	4132 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 013 - 000	MATTHEW GENE & LESLIE APRIL VAX PETERSON-HAYWOOD	4136 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 014 - 000	COLBY ELAINE ALVARADO	4148 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 015 - 000	FRANK L TRINCA	4154 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 016 - 000	DONALD BARTON & SARAH JOHANNA ROGERS	4162 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 044 - 017 - 000	BRIAN & ROSIE SHELTON	4170 TUDAL AVE	C	Single Family	1		\$891.00	\$754.16
230 - 051 - 001 - 000	DEANNA TOM	4257 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 002 - 000	SAIRAM GOPU	4255 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 003 - 000	ASHEESH & KAPOOR ARTI BARMAN	4251 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 004 - 000	ANTHONY & COLLYMORE ERNEST PERSICO	4249 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 005 - 000	SAI PRATAP & SARADADEVI NAIDU	4245 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 006 - 000	SHIKHA AGARWAL	4239 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 007 - 000	MICHELLE EUNJU CHUN	4235 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 008 - 000	GURURAJ BIDARKUNDI	4231 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 009 - 000	RAJENDRA & STACEY LYNN SAKLIKAR	4227 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 010 - 000	BHAVIN & PAYAL BHAVIN SHAH	4223 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 011 - 000	AMIT ASHOK CHAUHAN	4219 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 012 - 000	RAJENDRA GANGADHAR & VANGA KALPANA NARAY NANDAGIRI	4215 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 013 - 000	SUKET & KUMAR ANANT GAKHAR	4211 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 014 - 000	FERNANDO JOSE & KHOR ING WEI FERRER	4209 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 015 - 000	SAGAR KISHAN KUMAR	4207 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 016 - 000	MIGUEL & ERIC AGUIRRE-RUIZ	4203 CANDLE CT	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 051 - 017 - 000	GODA PROPERTIES L L C	4202 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 018 - 000	SHRINIWAS DAMODAR & ARCHANA SHRINIWAS TRU KULKARNI	4206 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 019 - 000	SRINIVASA RAO LINGINENI	4208 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 020 - 000	ADAM AMARO	4212 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 021 - 000	GIRISH A & PURNIMA G KULKARNI	4214 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 022 - 000	AMARPAL SINGH	4216 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 023 - 000	MLADEN MARIYANOV ATTANASSOV	4218 CANDLE CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 024 - 000	HEROLD & MERCY PAGADALA	4217 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 025 - 000	JEANETTE NOVOA	4213 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 026 - 000	DIEGO & DIAZ ERIKA SANCHEZ	4211 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 027 - 000	ZULKI & REBECCA KHAN	4209 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 028 - 000	YING WONG	4205 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 029 - 000	THOMAS J & RHINA V SANFORD	4203 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 030 - 000	BRYANT W DENISON	4201 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 031 - 000	MERCED CITYOF	4202 THERESA CT	B	Exempt			\$0.00	\$0.00
230 - 051 - 032 - 000	ARNULFO & CELIA FLORES	4208 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 033 - 000	TARIQUE M HANIF	4210 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 034 - 000	KUNYU KEN & SU RUIFENG RUBY WANG	4212 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 051 - 035 - 000	AMANDA K WIREN	4216 THERESA CT	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 001 - 000	MARIANA V AVILA	4262 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 002 - 000	CAM LA LAC	4258 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 003 - 000	VINH LA THANH	4254 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 004 - 000	ELVIS & THAO DAVID TERTEE XIONG	4250 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 005 - 000	ANDREW KAO CHIO SAEPHAN	4246 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 006 - 000	SRIKANTH & RAO SATYAKUMAR KURMANA	4238 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 007 - 000	SHAILESH KHATAV	4234 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 008 - 000	DIWAKAR & SRAVANTHI KAMISSETTI	4230 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 009 - 000	STEPHANY G RAMIREZ ZAPATA	4226 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 010 - 000	PURUSHOTHAMA R & REDDY SHYLAJA ALURI	4220 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 011 - 000	PERLA VIRGEN-SILVA	4221 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 012 - 000	ANABEL HERNANDEZ CONTRERAS	4223 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 013 - 000	LUIS ALBERTO & VERONICA IRENE RAMOS	4225 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 014 - 000	JESUS ENRIQUE & MUNOZ NAYELI ANGELICA TIRADO	4229 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 015 - 000	THELMO MENESES & JUDY AQUINO SANTOS	4231 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 016 - 000	ZUBAIR ABU & KHAN SHAZI BAKR	4233 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 017 - 000	HARMINDER & SINGH GURPREET KAUR	4237 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 018 - 000	JAIME JAVIER BADILLO CERROS	4241 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 019 - 000	WARREN ARMAND & CASSANDRA JOSETTE ASHLEY NANNEY	4245 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 020 - 000	JEANEBELLE DUAZO & WINSON BABAEL SABERON	4249 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 021 - 000	PEI LIAN LIU	4253 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 052 - 022 - 000	SHYAM SHIVAJI & SHENGOLE PRIYANKA SURESHRA BURKULE	4259 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 001 - 000	KIRAN KUMAR NAIDU & RAJIDI SAMPATH GANGINENI	4297 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 002 - 000	PHANI SURESH PALADUGU	4295 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 003 - 000	TUAN ANH & NGUYEN HELEN CUC TRAN	4291 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 004 - 000	MARCO ISAIAH & MICHELLE KATY ALFARO	4289 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 061 - 005 - 000	RAMESH & KALIYAPERUMAL VLJAYALAKSHMI ARUNACHALAM	4285 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 006 - 000	NIKHIL PAGIDALA	4283 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 007 - 000	SHUNING HE	4281 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 008 - 000	JESSE J & DOROTHY N SCOGGINS	4279 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 009 - 000	ANAMIRIAM & ADRIAN GAYLORD ARROYO	4275 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 010 - 000	PRAVEEN KUMAR & VITALAPUR SILPA KULKARNI VELDANDA	4273 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 011 - 000	FARDAZ ALLEN LAGHEI	4271 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 012 - 000	GUILLERMO ANTONIO & MARTHA ADRIANA MADRIGAL	4267 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 013 - 000	OLUSOLA ADEBOWALE & GBEMI ILORI	4265 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 014 - 000	SMITHA & DINAR KAMATH	4263 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 061 - 015 - 000	SURESH & SIVARAMAN LAKSHMI DEVI RAMAMURTHY	4259 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 001 - 000	MIGUEL ANGEL FIERROS CORONEL	785 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 002 - 000	DAVID & PAMELA DOUGHERTY	779 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 003 - 000	CESAR PABLO CELESTINO	755 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 004 - 000	RORY REED	733 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 005 - 000	DAVID ROY & SZETO ELLEN S NG	721 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 006 - 000	SIEW FUN & TEH KAH MIN SOO	709 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 007 - 000	PHILLIP A ROSE	703 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 008 - 000	MANOHAR & GURDEV PUREWAL	697 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 009 - 000	TONY MORENO	693 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 010 - 000	DANIEL CHING-HENG & SU LINDA LICHING LIU	689 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 011 - 000	MARIA GABRIELA GALLARDO	681 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 012 - 000	MARIO & JENNIFER P MONTERO	679 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 013 - 000	WILLIAM HPAY & KHIN OHNMAR LEE	667 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 014 - 000	KULWANT S & PARMJIT K GILL	663 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 015 - 000	GONG-SAN & CHEN CHIN-LING YU	661 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 016 - 000	KHUSHWINDER SINGH	657 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 017 - 000	VIRGINIA LUK WAH LO	653 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 018 - 000	JATINDERJIT & SANDHU JAGWINDER SINGH KAUR	649 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 019 - 000	HUAI & ZHOU PING DING	641 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 020 - 000	JEFF YUAN & DUAN TONG JIAO	637 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 021 - 000	NAVIS CONSULTING CORP	633 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 022 - 000	YIA VANG	629 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 023 - 000	SHU CHUN MA	623 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 024 - 000	IE WEI & WONG WAI NJOO	615 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 025 - 000	BRIAN C PUNG	611 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 026 - 000	LAKHWINDER SINGH	603 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 027 - 000	GIL A & GARCIA CLAUDIA VALENCIA	4298 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 028 - 000	SHANMUKHA REDDY LAKKI	4296 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 029 - 000	AJAY & AHUJA RITU MALIK	4294 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 030 - 000	CARRI G GODOY	4292 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 031 - 000	BALA GOPALAN & SMITHA BALA AIYAR	4290 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 062 - 032 - 000	NIRANJAN & SUMITA TRIPATHY	4288 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 001 - 000	JASON REED & AMY SUE PLUMMER	788 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 002 - 000	VINOD & MUKTA AGRAWAL	764 CHANDON DR	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 063 - 003 - 000	APRIL A MARTINEZ	756 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 004 - 000	DAVID WAI KIT KWONG	738 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 005 - 000	VICTOR & LUONG TUONGVAN THI BUI	724 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 006 - 000	ARNOLD R & MARIE-LOU G PEDRONAN	702 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 007 - 000	RUSSELL L & INGRID S OSBORNE	694 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 008 - 000	JOAN M & PAL D LUTHRA	690 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 009 - 000	MUHAMMAD ALI & SUGHRA MAHDI ZAIDI	684 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 010 - 000	ANA M VALDENEGRO	678 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 011 - 000	EUGENE ROUSSEAU & MARY CONSILIYA THOMAS	674 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 012 - 000	KIM N T TRAN	668 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 013 - 000	ALICE JANET DELEON	662 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 014 - 000	RUPAL V & VITHALBHAI B BHAKTA	658 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 015 - 000	JOVENA B & TEDD-CONNERY-BURNETT L CAYOWET	652 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 016 - 000	SAINATHAN & UMAPATHI MALINI VELLAVEDU T LOGANATHAN	640 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 017 - 000	WARD & MICHICO KOMCHAND HANSEN	632 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 018 - 000	ANGELICA FLORES-VALDEZ	624 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 019 - 000	LUN JIANG	618 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 020 - 000	CHRISTIAN ROBERT & REED EMILY MOE	610 CHANDON DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 021 - 000	GIRIDHAR KUMAR V & NATTUVA VITAL PANDURANGA T PULA	4297 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 022 - 000	LILIA ANA DAVALOS	4295 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 023 - 000	SARATH CHANDRA & PRATHIMA SINGAMSETTY	4293 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 024 - 000	JIAN HAO & TOM KATHY HUANG	4291 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 025 - 000	D & A HAPPY HOME L L C	611 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 026 - 000	RICHARD & SEEMA SHARMA	623 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 027 - 000	AMOL KAMBOJ	629 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 028 - 000	LY LI & TAN SING PANG	635 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 029 - 000	RENE G LOPEZ	643 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 030 - 000	ANA MARIE HELEN & MAGDALENA PA CRISTOBAL	649 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 031 - 000	QIWEI CEN	657 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 032 - 000	DONG HUI LIN	661 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 033 - 000	VERA GALINHA	665 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 034 - 000	PHUONG KIM & TRAN TED DUC NGUYEN	673 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 035 - 000	S5 PROPERTIES LLC	679 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 036 - 000	TED DUC & NGUYEN PHUONG KIM TRAN	683 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 037 - 000	RICHARD ERNEST & NANCY LYNN MAURI	687 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 038 - 000	S5 PROPERTIES LLC	691 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 039 - 000	TED DUC & NGUYEN PHUONG KIM TRAN	705 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 040 - 000	TED DUC & NGUYEN PHUONG KIM TRAN	717 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 041 - 000	LEE G & REBECCA L MEYER	729 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 042 - 000	GARY B & SILVANA POLGAR	735 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 063 - 043 - 000	JOSE EMMANUEL DICHOSO MALAPITAN	741 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 001 - 000	AUGUST ALEXANDER & LIEM SIAN DJIENG SHAW	4279 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 002 - 000	DAVID BABA	4275 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 003 - 000	PADAM BHUSHAN & NEENA SINGAL	4273 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 004 - 000	ROBERT MICHAEL MASTALSKI	4267 THERESA LN	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 064 - 005 - 000	CARLOS ALBERTO & ARLEN CHAVARRIA RIVAS	4263 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 006 - 000	HUONG QUYNH THI PHAN	4264 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 007 - 000	JIADI JIANG	4268 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 008 - 000	KEVIN CHICAO & PHAN XUAN THI THANH NGO	4270 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 009 - 000	MARIA TERESA & DANILO CUEVAS MIRANDA	4274 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 064 - 010 - 000	ANGELICA PEREZ & MIGUEL ANGEL DIAZ	4276 FREEMARK DR	B	Single Family	1		\$771.00	\$652.58
230 - 071 - 001 - 000	LEO FUSION INC	193 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 002 - 000	JOSE M & MAYRA C LOPEZ	185 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 003 - 000	MICHAEL ALLEN RUELAN	179 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 004 - 000	JOSEPH & JENNINGS JANET K ONZO	173 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 005 - 000	SRIRAMULU LAKKARAJU	167 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 006 - 000	BRAULIO RAUL ALVAREZ & FLORES EMELI YASMIN MOJICA	161 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 007 - 000	ESMERALDA MORENO RIVERA	155 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 008 - 000	AMIT & MONISHA SINGH	149 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 009 - 000	STEVEN TYLER WHITMORE	137 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 010 - 000	ERIKA LYNN & DOUGLAS W HILLIAN	125 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 011 - 000	RAVI K & SUNEETHA LAKKARAJU	119 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 012 - 000	RAVI K & SUNEETHA LAKKARAJU	113 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 013 - 000	NORMA ALICIA GALINDO	107 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 014 - 000	ERMER & BERTHA CECILIA MERCADO	4254 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 015 - 000	TINA MARIE FERNANDEZ	4250 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 016 - 000	JASPAL SINGH ATWAL	4246 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 017 - 000	MARINA & FELIX GENARO RUIZ	4240 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 018 - 000	MEREDITH JOY VANNATTA	4236 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 019 - 000	LU LU FREITAG	4232 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 071 - 020 - 000	ZULKI KHAN & REBECCA KHAN	4228 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 001 - 000	NAGAMANICKAM RAJAMANICKAM	204 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 002 - 000	MOHAMMAD SHAHAIB & SABINA MALEK	196 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 003 - 000	PETA GAY KATANYA FAHRNER	190 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 004 - 000	VIJAY & RAJSHREE SHANBHAG	184 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 005 - 000	STEVEN RICHARD & MANUELA SHEPHERD	180 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 006 - 000	MURALI V & VANDANA RAMAKRISHNAN NATHAN	176 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 007 - 000	ODIN BURGETTE BEJAR	168 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 008 - 000	SANDEEP SUBHASH & SHEETAL SANDEEP GANDHI	162 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 009 - 000	ZACHARY MICHAEL & SHYANNE LYLVONE BORBA	161 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 010 - 000	MICHAEL L & JOSEFINA KIEPER	165 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 011 - 000	JEFFREY KIRK & STACEY MAELENE DUNWOODY	173 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 012 - 000	ISRAEL LUGO & LUGO JOTIKA M DUENAS	179 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 013 - 000	HAI-CHAU TRAN	185 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 014 - 000	SATYAMOORTHY CHINNUSAMY	191 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 015 - 000	DAVID D JOHNSON	197 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 016 - 000	DIANA FIERROS	203 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 072 - 017 - 000	KALPESH & JESAL KAMDAR	217 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 001 - 000	CHUNG HO MOU	4244 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 002 - 000	YVONNE ROSEMARY VELARDE	4247 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 073 - 003 - 000	ANIBAL MARTINEZ & GALLEGOS BETTY KAREN BEDRE LOPEZ	4233 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 004 - 000	VENKATASUNEETHA & NAGARAM MADHUSUDHAN JANGETI	4231 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 005 - 000	AARON S & HUYNH THUY KAPLAN	4225 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 006 - 000	CHRISTIAN ORTIZ RODRIGUEZ	4224 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 007 - 000	DIEKA & KOSUMBU ALEXIS B MALONDA	4230 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 073 - 008 - 000	RISHI & SONU RISHI BHASIN	4236 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 001 - 000	RICHARD F & DORIS N LEE	210 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 002 - 000	JASWINDER & PARMJEET GREWAL	204 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 003 - 000	SOCORRO CRUZ	196 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 004 - 000	JESSE MICHAEL & WILLIAMS ARIAL NICOLE REVEIRA	188 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 005 - 000	MIGUEL A BARRERA & SERRANO-CANENGUEZ SILVIA MEJIA	182 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 006 - 000	KEVIN & SUMMER KEIKI	174 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 007 - 000	QIYUN NI	168 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 008 - 000	MARTIN NUNEZ-PALOMAREZ	164 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 009 - 000	JOSE A MOLINA-LEON	165 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 010 - 000	CHRIS K SONG	171 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 011 - 000	ABRAHAM M MENDOZA	175 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 012 - 000	SHERRI PICKENS	183 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 013 - 000	PACIFIC RIDGE VENTURES LLC	189 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 014 - 000	CARLOS ARMANDO SOSA VELASCO	195 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 015 - 000	APARAJEETA & ANIRBAN GHOSH	207 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 081 - 016 - 000	KODY JAMES RUNYAN	219 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 001 - 000	OSCAR E MORA-CORTEZ	230 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 002 - 000	MANI MANJARI KOTHA	206 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 003 - 000	MIZAR LLC	198 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 004 - 000	GORDON D & MELANIE D JESSOP	190 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 005 - 000	KIRAN C KANTHETI	184 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 006 - 000	KALPESH & JESAL KAMDAR	178 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 007 - 000	LUIS A & ANA ELISABETH BARRERA	172 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 082 - 008 - 000	GREGORY KATSUMI NAKASONO	160 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 001 - 000	AMIT & BADAM AGGARWAL	4221 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 002 - 000	JING XIA	4217 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 003 - 000	HERBERT WINTHROP & SHEILA KENWAY	4213 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 004 - 000	AARON SCOT & HUYNH THUY KIM KAPLAN	4209 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 005 - 000	VIKRAM AGGARWAL	4205 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 006 - 000	NESTOR HUMBERTO HENRRIQUEZ	133 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 007 - 000	GINA D ZAPATA	139 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 008 - 000	MICHELLE ALCARAZ-GUTIERREZ	4210 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 009 - 000	GLORIA LAI-MUI CHUNG LI	4214 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 083 - 010 - 000	RICARDO EFREN TERRIQUEZ RIOS	4218 RUTHERFORD AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 001 - 000	LARRY & MICHELLE E RAMIREZ	4224 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 002 - 000	ZULKI & REBECCA KHAN	4218 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 003 - 000	PAMELA TAYLOR	4214 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 004 - 000	PATRICK CHENGKAN & CAO CATHERINE HU	4210 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 005 - 000	MAUNG TINT & SOE MA KHIN MAR LAR LWIN	4208 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 084 - 006 - 000	RED HIBISCUS INVESTMENTS L L C	4206 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 084 - 007 - 000	BEE THAO	4202 BERRYESA AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 001 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 091 - 002 - 000	STEFANIE MELYSSA REYES	291 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 003 - 000	JESSIE JUNG HYUN KIM	289 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 004 - 000	ASHLEY MITCHELL & NG OLIVIA BERMAN	287 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 005 - 000	MARY TUNGSHEN & GURLEY STEVEN DAVID LIN	277 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 006 - 000	ANGELA JONES	271 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 007 - 000	YOU THOMAS & HO PAK HO ZHOU	263 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 008 - 000	CHANDRAMOULI & SIRUGUDI NAGA LAKSHMI SOMU	251 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 009 - 000	XIAOTAO & GUAN TAO MEI	247 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 010 - 000	SENGPHET & ORTEGA YVONNE NICOLE CHANTHAVONGSOR	243 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 011 - 000	WILFRIDO MEJIA	237 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 012 - 000	SUDHIR & PRATEEKSHA BHASIN	225 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 013 - 000	GINA M NAVAROLI	217 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 091 - 014 - 000	JAMES & NANCY PAULY	203 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 001 - 000	TZUCHING & HSU SHU FANG YANG	288 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 002 - 000	NICHOLAS HARRISG MILLER	280 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 003 - 000	LIEN BICH DO	276 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 004 - 000	TZUCHING & HSU SHUFANG YANG	272 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 005 - 000	ANTHONY ORTIZ & PATRICIA ARCOS	266 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 006 - 000	AMULYA PAGIDALA	260 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 007 - 000	NIRAJ PARDASANI	256 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 008 - 000	CARMEN I PINA	248 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 009 - 000	MARIA LOURDES & GALLAGA BENITO PEREZ	236 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 010 - 000	KARTHIKEYAN SAMPATHKUMAR	224 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 092 - 011 - 000	RAJESH MANDEPUDI	218 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 001 - 000	ARUNA & MANGA NARASIMHA NARENDRA DASARI	287 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 002 - 000	SUKHVIR SINGH JADOR	279 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 003 - 000	HAIYAN & LAI MINGFENG MO	273 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 004 - 000	YONGWEI HUANG	261 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 005 - 000	THOMAS & DEBRA SAHAKIAN	253 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 006 - 000	CQUARTIC LLC	247 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 007 - 000	ARUNA & MANGA NARASIMHA NARENDRA DASARI	235 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 101 - 008 - 000	SIMRANJIT SINGH	221 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 001 - 000	MAXIMILIAN LY	290 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 002 - 000	RAJESH & RAJESH ASVINI BELLA	282 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 003 - 000	CODEY KING CHUC	276 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 004 - 000	SATYAMOORTHY CHINNUSAMY	268 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 005 - 000	MAHESH & PRADHAN PRACHI NAIDU	252 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 006 - 000	MEGHANA R MURTHY	240 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 007 - 000	SAMANTHA TRAN	226 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 008 - 000	FRANCHESKA BRITT	218 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 009 - 000	MIZAR LLC	231 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 010 - 000	BLANCA E CARBAJAL MONTIEL	249 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 102 - 011 - 000	JR DARIO REAL	257 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 012 - 000	MELISSA ANN & BARBER ANDREW JAY SPRINGER	265 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 013 - 000	AMRIK SINGH	273 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 102 - 014 - 000	SAMUEL SAMPAYAN	289 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 103 - 001 - 000	LINTU & JOSEPH LITHA THOMAS	294 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 103 - 002 - 000	TOMMY & JAKLIN BENYAMIN	288 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 103 - 003 - 000	DERICK DEWAYNE & GRANT MONET K GRANDERSON	276 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 103 - 004 - 000	RICHARD BELLOLI	262 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 103 - 005 - 000	KAYLA SIMONE & DANIEL LEONARDO ABARCA	246 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 001 - 000	DANNY GUAN TEO	395 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 002 - 000	EDWARD & HERNANDEZ BRITTNEY MICHELLE FRANCO	389 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 003 - 000	SUBHANA SHAIKH	381 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 004 - 000	HARJINDER & JOGINDRO MATTU	377 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 005 - 000	CHAU FEN & KUN ENG CHAN	373 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 006 - 000	PATRICIA A VANKURAN	369 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 007 - 000	PAMELA MOODY	363 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 008 - 000	SUKHPAL & GURJIT BAINS	357 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 009 - 000	AMIR HOJJATNIA	351 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 010 - 000	XIU YUE TAO	347 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 011 - 000	KIRAN & SANJIVANI AMBRE	339 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 012 - 000	ZULKI & REBECCA KHAN	325 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 013 - 000	KEVIN & HU JING TAO	317 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 014 - 000	SADDAM ALI	309 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 015 - 000	PAWS ESTATE L L C	320 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 016 - 000	JIN SOO & BAEK SEUNGGUNG PARK	4292 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 017 - 000	YONG YANG	4280 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 018 - 000	RICO DD INC	4269 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 019 - 000	JAMIE RENEE SWEET	4273 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 020 - 000	CASSANDRA A & FINE MARTHA HERNANDEZ	4289 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 021 - 000	GERARDO GONZALEZ & GONZALEZ ELANA HERNANDEZ	4295 CHALK HILL CT	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 022 - 000	VIRGINIA R & AGUSTIN A CAVERO	372 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 023 - 000	WARREN LAUPPE	380 BALE MILL RD	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 024 - 000	RICHARD EDWARD GARCIA	4290 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 025 - 000	JAIME & SALAZAR KARINA AVILAARCEO	4284 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 026 - 000	TATIANA CITLALIH URBINA	4278 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 027 - 000	ADRIAN SELZER-LOPEZ	4272 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 028 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 110 - 029 - 000	LORRAINE PADILLA	377 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 030 - 000	VAIBHAV & TIBREWALA PREETI JAIN	371 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 031 - 000	LUIS HUMBERTO MENDEZ BORJON	365 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 032 - 000	MANISH & NIDHI RAMAN	359 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 033 - 000	JESSICA TERAN SALAZAR	351 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 034 - 000	NIRAJ PARDASANI	337 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 035 - 000	KOUSHIKNARAYAN & SELVARAJ SUJATHA GURUMOORTHY	329 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 036 - 000	ASSENT PRO LLC	321 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02

City of Merced
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Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 110 - 037 - 000	MATTHEW JAMES CALCAGNO	4297 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 038 - 000	LY LI & TSE WILSON WINGHANG PANG	4293 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 039 - 000	ATJ PROPERTIES LLC	4291 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 040 - 000	ERIC ANH NGUYEN	4287 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 041 - 000	BAOTE & HUANG JIAN HUI WEN	4283 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 042 - 000	JESUINA BELERIQUE	4279 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 043 - 000	HANNAH Y CAO	4275 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 044 - 000	ATJ PROPERTIES LLC	4271 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 110 - 045 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 120 - 001 - 000	JENNIFER NOEMI DELATORRE-VALDOVINOS	308 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 002 - 000	JUAN TORRES & BLANCA ROJO HERNANDEZ	314 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 003 - 000	MAN HING & GON YEE NG	326 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 004 - 000	KRISHNENDU & CHANDRANI CHAKRABORTY	340 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 005 - 000	MICHELLE PUI YING & CHANG YAOCHENG CHONG	352 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 006 - 000	JUN YI & CHRISTINA LAM	360 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 007 - 000	BINDI & PRANAV PATEL	368 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 008 - 000	JESSIE JUNG HYUN KIM	374 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 009 - 000	SARVESH BHARDWAJ	380 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 010 - 000	MAN HING & GON YEE NG	386 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 011 - 000	TAM PHAN	392 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 012 - 000	RAMOLA NABEL CHRISTIAN & CHRISTUDHAS CHRISTI MALAR	393 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 013 - 000	EMMANUEL REVUELTA PRADO	385 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 014 - 000	MARA NOEMI YORK	379 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 015 - 000	ANUJ SATYANARAYAN & BAGADIYA PRIYANKA PUSH AGRAWAL	371 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 016 - 000	PARVEEN KUMAR	363 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 017 - 000	SURJIT & DHINDSA DIDAR SINGH	351 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 018 - 000	ANTHONY & MADRIGAL YOLANDA RAMIREZ	345 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 019 - 000	NOVREET RANDHAWA	339 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 020 - 000	SARATHY PARTHA & SRIDEVI SRIBHASHYAM	327 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 021 - 000	OANH THUY TUONG CHAU	313 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 022 - 000	FRANCISCO DEJESUS GUTIERREZ CHAVEZ	307 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 023 - 000	JESUS URIEL VALDOVINOS-REYES	314 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 024 - 000	PERCIVAL PHILIP & SALLY VALDEABELLA SERAFINO	342 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 025 - 000	ARUL KUMAR & RAJAMANICKAM POORANI SHANMUGHAM	360 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 026 - 000	DAVID CHARLES & MYRNA CECILIA MACHADO	374 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 027 - 000	TUAN DUC & GEE SUE LI VUONG	380 SULLIVAN DR	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 028 - 000	CITY OF MERCED		A	Exempt			\$0.00	\$0.00
230 - 120 - 029 - 000	BIJAY KUMAR SARRAF	389 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 030 - 000	LAKRESHA & CHRISTOPHER JENKINS-STOUT	377 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 031 - 000	KIRA ALICIA QUEEN	365 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 032 - 000	RAY VINCENT TAMBUA	357 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 033 - 000	MIZAR LLC	335 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 034 - 000	LOUIS TAK WAI & TEO AI CHEN CHAN	321 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 035 - 000	LOUIS TAK WAI & TEO AI CHEN CHAN	307 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 036 - 000	ANDREA KATIRIA AREVALO	389 SHAFER AVE	A	Single Family	1		\$651.00	\$551.02

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 120 - 037 - 000	DAVID JESUS CASTRO	4266 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 120 - 038 - 000	PRALHAD B & SAMANT VAISHALI PRABHAKAR DESAI	4260 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 001 - 000	PO HEI & YANG XIAOMIN CHAN	340 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 002 - 000	KEN ALPHY & JESSY VELLIAN	328 KORBEL AVE	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 003 - 000	PRIYOBARTA & WAHENGAM PINTU PHANJOUBAM	4223 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 004 - 000	THOMAS & DEBRA SAHAKIAN	4215 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 005 - 000	JASON DACANAY & JOANN ROSALES DEOCAMPO	4207 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 006 - 000	SATHWICK KOLUVAIL & SOORYANARAYANA KSHAMA DEVA RAO	4204 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 007 - 000	JESSICA & J JESUS MORA	4210 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 008 - 000	SHAWNA MARIE DOUGLAS	4218 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 009 - 000	GONZALEZ JOSE ARTURO HERNANDEZ & CAMACHO MIREYA CO	4222 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 130 - 010 - 000	LINDINEY ARTHUR DECAMPOS & MARIANA BRUNNER D MATOS	4230 PECOTA CT	A	Single Family	1		\$651.00	\$551.02
230 - 140 - 001 - 000	PHUONG KIM & TRAN TED DUC NGUYEN	670 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 002 - 000	TEDDI R GRAY	658 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 003 - 000	LAHARI & KATAM RAJITHA KONDA	654 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 004 - 000	JEEVAN PADMARAJU	648 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 005 - 000	MAI YIA THAO & YANG KONG PHENG MOUA	638 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 006 - 000	VANDANA & MADA SREEDHAR SARIKONDA	632 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 007 - 000	HAREESH PRALHAD & SUVARNA H KULKARNI	620 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 008 - 000	KISHORE & GAJAPATHY SARULATHA YELEPULA	614 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 009 - 000	SREENIVAS THIRUNAGARU	610 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 010 - 000	RISING TIDE HOLDINGS LLC	4289 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 011 - 000	BALA MURALI KRISHNA & GORLE TANUJA KANUGULA	4287 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 012 - 000	SHIVANK & MEGHA NAYAK	4283 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 013 - 000	WILMERPAUL & LIZA AWAYAN	4281 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 014 - 000	FENG & ZHENG WEI XIANG GUAN	607 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 015 - 000	MARK BRIAN VILLARREAL	615 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 016 - 000	NORMAN CHEN	629 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 017 - 000	KULWINDER & KHEHRA SUKHAJ SINGH KAUR	635 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 018 - 000	LIYING LI	641 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 019 - 000	JACQUELINE E STATHIS	653 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 020 - 000	LOIDA ANTONINA FLORES	659 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 021 - 000	KEVIN HAN CHOW	661 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 022 - 000	JERRIKA XIONG	4286 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 023 - 000	SRINIVAS & SANGEETA GANGAPURKAR		B	Single Family	1		\$771.00	\$652.58
230 - 140 - 024 - 000	LING TRAN GARLOW	4282 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 025 - 000	THANH THIEN & PHAM QUANG XUAN TRUONG	4278 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 026 - 000	RICHARD DAVID & YU LILY Y L REYES	4276 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 140 - 027 - 000	SRIKANTH & ALAJANGI LAVANYA VAVILAPALLI	4272 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 001 - 000	AARON TA	670 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 002 - 000	TARAKA GIRIDHAR PULA	662 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 003 - 000	ELIZABETH A & TRAYLER ROBIN B BLACK	656 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 004 - 000	MAYTAM LLC	644 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 005 - 000	SWETHA NERELLA	638 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 006 - 000	VILMA ALINEA TENGCO	614 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 150 - 007 - 000	LING GARLOW	4279 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 008 - 000	ANGELO TORO & BARRERA KARINA YASHEL HERNA MARTINEZ	4277 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 009 - 000	KULWINDER KAUR	4275 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 010 - 000	VISHAL JALAN	4271 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 011 - 000	STEPHEN JOHN HITCHNER	4269 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 012 - 000	RICARDO & RODRIGUEZ CHRISTINE MICHELLE MENDOZA	4265 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 013 - 000	CLEMENT CHAU	4261 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 014 - 000	LATIKA & CHADHA VINEET KUMAR	4259 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 015 - 000	SUBHASH DHANNARAM & ARNA SUBHASH KATEWA	4255 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 016 - 000	WILLY HAO & TA AARON CHOW	4251 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 017 - 000	NAUMAN BASHIR	4246 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 018 - 000	PRAMESH & SONIA P VASHIST	4248 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 019 - 000	ARCHANA IJINERI	4250 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 020 - 000	MARY ANN & EDSON GAJUNIA GACUSAN	4254 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 021 - 000	GNANAKUMAR & GNANAKUMAR PADMAPRIYA RAJARAM	4256 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 022 - 000	SRIKRISHNA MOHAN & VENIGALLA SUSHMA SAJJA	4258 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 023 - 000	PACIFIC DREAMS INVESTMENT LLC	4260 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 024 - 000	REN & GAO WEISONG LIU	4264 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 025 - 000	RAUL & LE DUNG DACANAY	4266 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 150 - 026 - 000	DAVID DUONG & PHUONG NANCY HOA TRAN	4268 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 001 - 000	CADEN DANIEL WILLIAMS	692 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 002 - 000	PRAGATHI & ARVIND KUMAR KOSGI	686 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 003 - 000	PHUONG KIM & TRAN TED NGUYEN	680 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 004 - 000	JOSE ROBERTO & ANGELICA D BANDA	674 PHELPS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 005 - 000	THURMOND & NICOLASA IRENE DINKINS	673 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 006 - 000	JESUS F BIGUERIAS URIBE	679 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 007 - 000	YU-CHI & CHOU MARK YUCHIEH HUANG	685 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 008 - 000	GURMUKH SINGH	691 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 009 - 000	CINDY SHUWEI JIANG	676 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 010 - 000	GBEMI & OLUSOLA ADEBOWALE ILORI	680 PEGASUS DR	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 011 - 000	XAVIER & YESSICA RAQUEL ALATORRE	4274 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 012 - 000	SIVA SANKAR & MANITA MANJARI DAS	4268 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 160 - 013 - 000	ROBERT WILLIAM & RADY HECHANOVA LAMBERT	4262 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 001 - 000	MARC RYAN ELDER	4256 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 002 - 000	VONG VICTOR THE	4254 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 003 - 000	GERMAN IGNACIO & JORGE ALEXANDER PASOS	4250 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 004 - 000	SANJAY STEPHEN MENON	4246 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 005 - 000	JENNIFER K STURGEON	4242 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 006 - 000	SANDRA K JENSEN	4238 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 007 - 000	JOSE & ADELA GARCIA	4234 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 008 - 000	SHAKIR A KHAN	4230 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 009 - 000	SAILAZA & DURGA PRASAD REDDY VINTHA	4226 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 010 - 000	JULIAN ALBERTO & GRACIELA MORENO	4224 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 011 - 000	SUKHDEEP & KAUR AMANDEEP SINGH	4220 THERESA LN	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 012 - 000	CEDRIC & STEPHANIE HOLMES	4215 LASALLE DR	B	Single Family	1		\$771.00	\$652.58

City of Merced
Improvement Area No. 1 of
Community Facilities District No. 2005-1
(Bellvue Ranch West)
Special Tax Levy for Fiscal Year 2023-24

Assessor's Parcel Number	Owner	Situs Address	Tax Zone	Land Use	Units	Acres	Maximum Assigned Special Tax	Actual FY 2023-24 Special Tax Levy
230 - 170 - 013 - 000	CHRISTOPHER PATRICK RIDDLE	4217 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 014 - 000	KAVYASHREE KEELARA & RANGEGOWDA DHAR SHIVALINGAIAH	4221 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 015 - 000	ELOISE H TORRES	4223 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 016 - 000	SERINA HUBERT & BRYAN N RIVAS	4227 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 017 - 000	SUSAN NEWMAN	4229 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 018 - 000	BIKRAMJIT SINGH	4231 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 019 - 000	PAUL H & LENA JEONG LEE	4235 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 020 - 000	BRUCE DUC TRUC MAI	4237 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 021 - 000	SHANMUKHA REDDY LAKKI	4241 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 022 - 000	HARVINDER & KAUR AMRITA SINGH	4245 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
230 - 170 - 023 - 000	RICHARD CHAPARRO	4249 LASALLE DR	B	Single Family	1		\$771.00	\$652.58
Total Fiscal Year 2023-24 Special Tax Levy					711	8.33		\$465,207.88

Goodwin Consulting Group, Inc.

APPENDIX D

Rate and Method of Apportionment of Special Tax

EXHIBIT A-1

IMPROVEMENT AREA 1 OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West) [herein "CFD No. 2005-1"] shall be levied and collected according to the tax liability determined by the City Council, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2005-1, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map or other parcel map recorded with the County.

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

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of Improvement Area 1 of the CFD including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the CFD or the City, or designee thereof, or both); the costs of collecting the Special Taxes (whether by the County, the CFD or the City, or otherwise); the costs of remitting the Special Taxes to the trustee; the costs of the trustee (including legal counsel) in the discharge of the duties required of it under the indenture; the costs to the City, the CFD, or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, the CFD, or any designee thereof of providing continuing disclosure; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, the CFD, or any designee thereof related to any appeal of the levy or application of the Special Tax; the costs associated with the release of funds from an escrow account, if any. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD for any other administrative purposes of Improvement Area 1 of the CFD, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

“Administrator” means the person or firm designated by the CFD or the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

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

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

“Assigned Special Tax” means the Special Tax identified for each type of property in Section C.1 below.

“Authorized Facilities” means those facilities that are authorized to be funded by Improvement Area 1.

“Backup Special Tax” means the Special Tax identified for each type of property in Section C.2 below.

“Bonds” means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by the CFD or the City for Improvement Area 1 under the Act.

“Buildable Lot” means an individual lot within a Final Map for which a building permit may be issued without further subdivision of such lot.

“Capitalized Interest” means funds in a capitalized interest account available to pay interest on Bonds issued for Improvement Area 1.

“CFD” or **“CFD No. 2005-1”** means the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

“City” means the City of Merced.

“City Council” means the City Council of the City of Merced, acting as the legislative body of CFD No. 2005-1.

“County” means the County of Merced.

“Designated Buildable Lot” means a Buildable Lot for which a building permit has not been issued by the City.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit for new construction was issued on or prior to May 1 of the preceding Fiscal Year.

“Excess Multifamily Residential Property” means the acres of Multifamily Residential Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a

Special Tax must be levied on Excess Multifamily Residential Property pursuant to Step 4 in Section D below, Excess Multifamily Residential Property shall be those Assessor's Parcel(s) that most recently became Multifamily Residential Property based on the dates on which final maps recorded creating such Multifamily Residential Property.

“Excess Public Property” means the acres of Public Property that exceed the acreage exempted in Section F below. In any Fiscal Year in which a Special Tax must be levied on Excess Public Property pursuant to Step 5 in Section D below, Excess Public Property shall be those Assessor's Parcel(s) that most recently became Public Property based on the dates on which final maps recorded creating such Public Property.

“Expected Residential Lot Count” means, for Improvement Area 1, 227 Buildable Lots of Single Family Residential Property in Tax Zone A, 245 Buildable Lots of Single Family Residential Property in Tax Zone B, and 239 Buildable Lots of Single Family Residential Property in Tax Zone C or, as determined by the Administrator, the number of Buildable Lots of Single Family Residential Property based on the most recently recorded Final Map or modified Final Map for each Tax Zone within Improvement Area 1.

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*) that creates Buildable Lots.

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

“Improvement Area 1” means Improvement Area 1 of the City of Merced Community Facilities District No. 2005-1 (Bellevue Ranch West).

“Maximum Special Tax” means the greatest amount of Special Tax that can be levied on an Assessor's Parcel in any Fiscal Year determined in accordance with Section C below.

“Multifamily Residential Property” means, in any Fiscal Year, all Parcels of Developed Property that consist of a building or buildings comprised of attached Residential Units available for rent by the general public, not for sale to an end user, and under common management.

“Other Property” means, in any Fiscal Year, all Parcels of Developed Property within the boundaries of Improvement Area 1 that are not Single Family Residential Property or Multifamily Residential Property.

“Proportionately” means, for Developed Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property.

“Public Property” means any Assessor's Parcels in Improvement Area 1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of right-of-way or other public

use has been granted to the United States of America, the State of California, the County, the City, or other local governments or public agencies.

“Residential Unit” means an individual single-family detached, half-plex, duplex, triplex, fourplex, townhome, condominium, or apartment unit.

“Single Family Residential Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of one or more Residential Units that are offered as for-sale units.

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

“Special Tax Requirement” means, in the following order of priority, the amount necessary in any Fiscal Year to: (i) pay all Administrative Expenses except those associated with City staff time; (ii) pay principal and interest on Bonds which is due in the calendar year that begins in such Fiscal Year; (iii) create and/or replenish reserve funds for the Bonds; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes within Improvement Area 1, are expected to occur in the Fiscal Year in which the tax will be collected; (v) pay Administrative Expenses associated with City staff time; and (vi) pay the costs of Authorized Facilities except that any such amount shall not result in a Special Tax being levied on Undeveloped Property pursuant to Step 2 in Section D below. The amounts referred to in clauses (ii) and (iii) of the preceding sentence may be reduced in any Fiscal Year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds from the collection of penalties associated with delinquent Special Taxes within Improvement Area 1; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of Improvement Area 1 which are not exempt from the Special Tax pursuant to law or Section F below.

“Tax Zone” means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Rate and Method of Apportionment of Special Tax. Attachment 1 identifies the three Tax Zones in CFD No. 2005-1.

“Tax Zone A” means the geographic area that is identified as Village 2 and Village 3 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone A.

“Tax Zone B” means the geographic area that is identified as Village 4 and Village 5 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone B.

“Tax Zone C” means the geographic area that is identified as Village 1 and Village 10 of Bellevue Ranch West and is designated in Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone C.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property within Improvement Area 1 that are not Developed Property.

B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for Taxable Property within Improvement Area 1. The Administrator shall then (i) identify the Tax Zone within which each Parcel of Taxable Property is located, (ii) categorize each Parcel of Taxable Property as Developed Property or Undeveloped Property, (iii) categorize Developed Property as Single Family Residential Property or Other Property, and (iv) determine the Special Tax Requirement.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in Improvement Area 1 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the master Assessor’s Parcel that was subdivided by recordation of the Parcel Map.

C. MAXIMUM SPECIAL TAXES

The Maximum Special Tax for each Parcel of Developed Property in Improvement Area 1 shall be the greater of (i) the Assigned Special Tax identified in Section C.1 below or (ii) the Backup Special Tax determined pursuant to Section C.2 below.

1. Assigned Special Tax for Developed Property

The following Assigned Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

<p style="text-align: center;"><u>TABLE 1</u></p> <p style="text-align: center;">Developed Property Assigned Special Taxes</p>		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$651 per Residential Unit
B	Single Family Residential Property	\$771 per Residential Unit
C	Single Family Residential Property	\$891 per Residential Unit
N/A	Other Property	\$5,220 per Acre

2. Backup Special Tax for Developed Property

The following Backup Special Tax rates shall apply to all Parcels of Developed Property within Improvement Area 1 for each Fiscal Year in which the Special Taxes are collected:

<p style="text-align: center;"><u>TABLE 2</u></p> <p style="text-align: center;">Developed Property Backup Special Taxes</p>		
Tax Zone	Type of Property	Assigned Special Tax
A	Single Family Residential Property	\$648 per Residential Unit
	Other Property	\$9,362 per Acre
B	Single Family Residential Property	\$907 per Residential Unit
	Other Property	\$7,258 per Acre
C	Single Family Residential Property	\$1,048 per Residential Unit
	Other Property	\$6,911 per Acre

However, if the Expected Residential Lot Count does not equal 227 for Tax Zone A, 245 for Tax Zone B, or 239 for Tax Zone C, and the City has not issued Bonds, then the Backup Special Tax for Designated Buildable Lots of Single Family Residential Property shall be calculated according to the following formula:

$$\begin{aligned}
 \text{Backup Special Tax} = & (\$9,362 \text{ for Tax Zone A, } \$7,258 \text{ for Tax Zone B, or } \$6,911 \text{ for Tax Zone C} \\
 & \times \text{ Acreage of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone} \\
 & \div \text{ number of Designated Buildable Lots of Single Family Residential Property within the applicable Tax Zone)
 \end{aligned}$$

If the Expected Residential Lot Count does not equal 711, and the City has issued Bonds, then the following steps shall be applied:

- Step 1:** The Administrator shall calculate the Maximum Special Tax revenue projected to be available when Bonds were issued;
- Step 2:** The Administrator shall calculate the Maximum Special Tax revenue that could be collected from property in Improvement Area 1 if a change in the Expected Residential Lot Count is approved;
- Step 3:** If the amount determined in Step 2 is more than that calculated in Step 1, the change in the Expected Residential Lot Count may be approved without further action. If the revenue calculated in Step 2 is less than that calculated in Step 1, one of the following must occur:
- (a) The change in the Expected Residential Lot Count is not submitted for approval or, if submitted, is not approved by the City;
 - (b) The Council, prior to approval of the change in the Expected Residential Lot Count, completes proceedings under the Act to increase the Maximum Special Tax, on Assessor's Parcels owned by the landowners requesting same, to an amount sufficient to maintain the total Maximum Special Tax revenue that could be generated within Improvement Area 1 before the change in the Expected Residential Lot Count was approved; or
 - (c) Before approval of the change in the Expected Residential Lot Count, the landowner requesting the change prepays to the City an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section G below to prepay the Special Tax. Any such prepayment shall be used by the City to call Bonds.

The Backup Special Tax for a Parcel shall not change once a Parcel is classified as Developed Property.

3. Undeveloped Property

The Maximum Special Tax for Parcels of Undeveloped Property is \$9,362 per Acre for Tax Zone A, \$7,258 per Acre for Tax Zone B, and \$6,911 per Acre for Tax Zone C.

D. METHOD OF LEVY OF THE SPECIAL TAX

Commencing with Fiscal Year 2006-07 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year. The Special Tax shall then be levied according to the following steps:

- Step 1:** The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Assigned Special Tax for such Fiscal Year determined pursuant to Section C.1 until the amount levied on Developed Property is equal to the Special Tax Requirement prior to applying any Capitalized Interest that is available in the CFD accounts;
- Step 2:** If additional revenue is needed to satisfy the Special Tax Requirement after Step 1 and after applying Capitalized Interest to reduce the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for such Undeveloped Property determined pursuant to Section C.3;
- Step 3:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first two steps, the Special Tax levied on each Parcel of Developed Property whose Maximum Special Tax is derived by application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax to the Maximum Special Tax for each Parcel;
- Step 4:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first three steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Multifamily Residential Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year;
- Step 5:** If additional revenue is needed to satisfy the Special Tax Requirement after applying the first four steps, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Excess Public Property, up to 100% of the Maximum Special Tax for Undeveloped Property for such Fiscal Year.

E. MANNER OF COLLECTION OF THE SPECIAL TAXES

The Special Taxes for CFD No. 2005-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section G below and provided further that the City may directly bill the Special Taxes, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and Authorized Facilities have been completed. However, in no event shall Special Taxes be levied after Fiscal Year 2041-42. Under no circumstances may the Special Tax on one Parcel be increased by more than ten percent (10%) as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels.

F. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on up to 22.49 Acres of Public Property and Multifamily Residential Property combined within Tax Zone A, 70.27 Acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and 29.03 Acres of Public Property and Multifamily Residential Property combined within Tax Zone C of Improvement Area 1. A Special Tax may be levied on Excess Multifamily Residential Property pursuant to Step 4 of Section D and on Excess Public Property pursuant to Step 5 of Section D; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid pursuant to Section G below. No Special Tax shall be levied in any Fiscal Year on Parcels that have fully prepaid the Special Tax obligation pursuant to the formula set forth in Section G.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

“Construction Fund” means an account specifically identified in the Indenture to hold funds which are available to acquire or construct Authorized Facilities.

“Future Facilities Cost” means the Public Facilities Requirement (as defined below) minus public facility costs funded by Previously Issued Bonds (as defined below), interest earnings on the construction fund actually earned prior to the date of prepayment, Special Taxes, developer equity, and/or any other source of funding.

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

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

“Previously Issued Bonds” means all Bonds that have been issued for Improvement Area 1 prior to the date of prepayment.

“Public Facilities Requirement” means either \$5,790,000 in 2005 dollars, which shall increase on January 1, 2006, and on each January 1 thereafter, by the percentage increase, if any, in the construction cost index for the San Francisco region for the prior twelve (12) month period as published in the *Engineering New Record* or other comparable source if the *Engineering News Record* is discontinued or otherwise not available, or such other

number as shall be determined by the Administrator to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of Improvement Area 1.

1. Full Prepayment of Special Tax Obligation

The Special Tax obligation applicable to an Assessor's Parcel in Improvement Area 1 may be prepaid and the obligation of the Assessor's Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

The Prepayment Amount shall be calculated as follows (capitalized terms as defined below):

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

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

- Step 1.** Determine the greater of (i) the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the City, or (ii) the Maximum Special Tax that could be collected from the Parcel at buildout based on anticipated land uses at the time the prepayment is calculated.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor's Parcel by the lesser of (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year from property in Improvement Area 1, or (ii) the Maximum Special Tax revenues that could be generated at buildout of property in Improvement Area 1 based on anticipated land uses at the time the prepayment is calculated.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "***Bond Redemption Amount***").
- Step 4.** Compute the current Future Facilities Costs.

- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (the “***Future Facilities Amount***”).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the “***Redemption Premium***”).
- Step 7.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds
- Step 8.** Compute the amount of interest the City reasonably expects to derive from the reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9.** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (the “***Defeasance Requirement***”).
- Step 10.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “***Administrative Fees and Expenses***”).
- Step 11.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, a reserve fund credit shall be calculated as a reduction, if any, in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the “***Reserve Fund Credit***”).
- Step 12.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “***Prepayment Amount***”).
- Step 13.** The amounts computed pursuant to Steps 3, 6, and 9, less the amount computed pursuant to Step 11, shall be deposited in the appropriate fund established under the Indenture and used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited in the Construction Fund, and the amount determined in Step 10 shall be deposited in the fund established to pay Administrative Expenses.

With respect to any Parcel that prepays its Special Tax obligation, the Administrator shall cause a notice to be recorded in compliance with the Act to release the Special Tax lien on such Parcel, and the obligation of such Parcel to pay the Special Tax shall cease.

2. Partial Prepayment of Special Tax Obligation

A partial prepayment of the Special Tax obligation shall be allowed after a Final Map has been recorded for a portion of property within Improvement Area 1 but prior to any Parcel within Improvement Area 1 becoming Developed Property. If a partial prepayment is made, it must apply to all Parcels within Improvement Area 1. The property owner requesting to make a partial prepayment shall provide the City with written notice of his/her intent to partially prepay the Special Tax obligation and shall identify the percentage of such obligation that is intended to be prepaid. Within 30 days of receipt of such written notice, the City shall notify such owner of the partial prepayment amount, which must be received not less than 75 days prior to any interest payment date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

To calculate the sum of the partial prepayment amounts for all Parcels in Improvement Area 1, the Administrator shall apply Steps 3 through 13 from Section G.1 above, using the percentage of the Special Tax obligation that is intended to be prepaid as the quotient for purposes of Step 3 and Step 5. Once the sum of the partial prepayments for all Parcels in Improvement Area 1 has been received by the City, all of the Assigned Special Taxes and Backup Special Taxes in Section C shall be reduced by the same percentage by which the Special Tax obligation was reduced. The Administrator shall record an amended Notice of Special Tax lien against all Parcels within Improvement Area 1 identifying the reduced Maximum Special Tax rates that resulted from the partial prepayment.

H. INTERPRETATION OF SPECIAL TAX FORMULA

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

I. APPEALS

Appeals of any claim of incorrect computation of Special Tax or application of this Rate and Method may be made by the owner of an Assessor's Parcel or such owner's duly-authorized representative by filing a written notice of appeal with the Administrator not later than thirty (30) days after having paid the disputed Special Tax. The Administrator shall promptly review the appeal and, if necessary, meet with the property owner (or representative), consider written and oral evidence regarding the amount of the Special Tax, and decide the appeal. If the property owner disagrees with the Administrator's decision, the owner may then file a written appeal with the City Council, whose decision shall be final. If the decision of the Administrator or the City Council requires the Special Tax to be modified or changed in favor of the property owner, no

cash refund shall be made for prior years' Special Tax levies, but an adjustment shall be made to the next Special Tax levy(ies) as appropriate. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

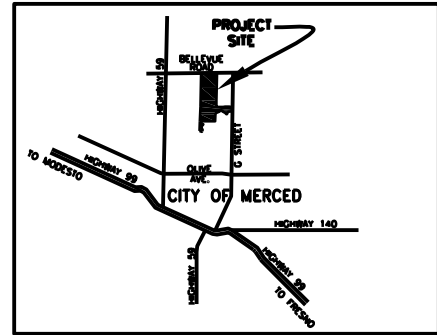
ATTACHMENT 1

IMPROVEMENT AREAS 1 AND 2 OF THE CITY OF MERCED COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST)

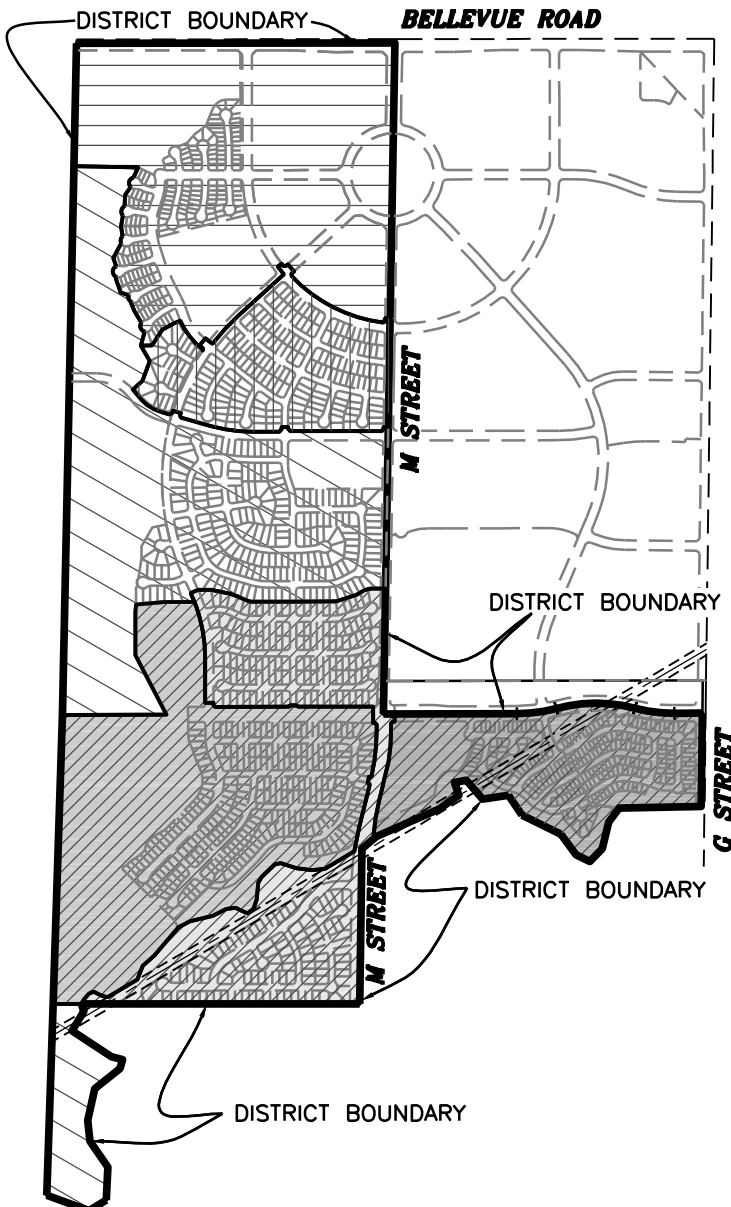
IDENTIFICATION OF TAX ZONES



0 750 1500 3000
SCALE: 1" = 1500'



VICINITY MAP



ASSESSOR PARCEL NUMBERS

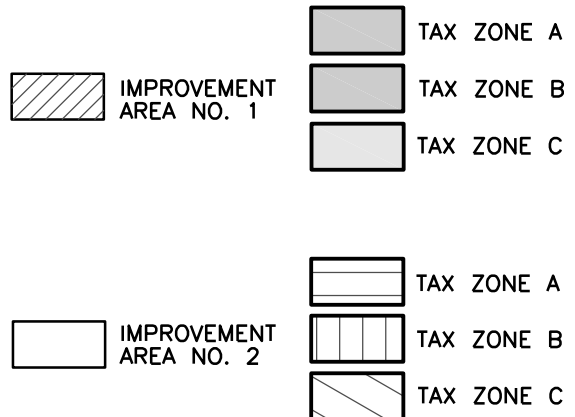
IMPROVEMENT AREA NO. 1

A PORTION OF APN 224-010-006, 224-010-004,
ALL OF 224-010-005, 224-010-003, AND A
PORTION OF 060-041-012

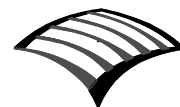
IMPROVEMENT AREA NO. 2

ALL OF APN 060-041-002, A PORTION OF
APN 060-041-012, 224-010-006, 224-010-004
AND A PORTION OF APN 224-010-001

LEGEND



CFD 2005-1 BOUNDARY



WOOD RODGERS
ENGINEERING • MAPPING • PLANNING • SURVEYING

1012 11th St., Suite 300 Tel 209.549.7060
Modesto, CA 95354 Fax 209.549.7064

SEPTEMBER 2005

1270.001

APPENDIX E

Resolution No. 2010-67

CITY OF MERCED

"Gateway to Yosemite"



CITY CLERK'S CERTIFICATE

I, JOHN M. BRAMBLE, City Clerk of the City of Merced, California, do hereby certify that the attached document, entitled:

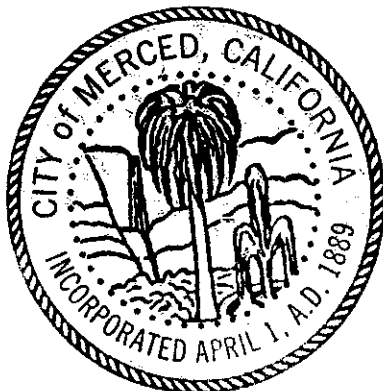
RESOLUTION 2010-67

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MERCED, CALIFORNIA, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) AMENDING RESOLUTION NO. 2005-133 TO CLARIFY AND INTERPRET THE RATE AND METHOD OF APPORTIONMENT RELATING TO SAID COMMUNITY FACILITIES DISTRICT

is a true and correct copy of the original on file in the Office of the Merced City Clerk, Merced, California.

DATED: August 17, 2010

JOHN M. BRAMBLE, CITY CLERK



BY:

JAMIE FANCONI
Deputy City Clerk

RESOLUTION NO. 2010- 67

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF MERCED, CALIFORNIA, ACTING
AS THE LEGISLATIVE BODY OF COMMUNITY
FACILITIES DISTRICT NO. 2005-1 (BELLEVUE
RANCH WEST) AMENDING RESOLUTION NO.
2005-133 TO CLARIFY AND INTERPRET THE
RATE AND METHOD OF APPORTIONMENT
RELATING TO SAID COMMUNITY FACILITIES
DISTRICT**

WHEREAS, Pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, (the "Act"), the City Council (the "City Council") of the City of Merced ("the City"), by the adoption of Resolution No. 2005-133 (the "Resolution of Formation"), formed Community Facilities District No. 2005-1 (Bellevue Ranch West) of the City of Merced, County of Merced, State of California (the "District"), for the purposes of financing the design, construction, and acquisition of certain public facilities for Improvement Area No. 1 and Improvement Area No. 2 of the District (the "Improvement Areas"); and,

WHEREAS, Pursuant to Section 53326 and 53350 of the Act, a special election was held on December 5, 2005 in which the eligible electors of each Improvement Area approved by more than two-thirds vote the proposition of levying a special tax on taxable property within the Improvement Area and the incurrence of bonded indebtedness for the financing of the authorized public facilities for such Improvement Area; and,

WHEREAS, On July 17, 2006, the District adopted Ordinance No. 2248 approving the levy of special tax for the Improvement Area No. 1 of the District in accordance with a rate and method of apportionment of special tax for such Improvement Area No. 1 as set forth in Exhibit A to the Resolution of Formation (the "Rate and Method of Apportionment"); and,

WHEREAS, On July 27, 2006, the District issued \$7,140,000 aggregate principal amount of its 2006 Special Tax Bonds (Improvement Area No. 1) ("the Bonds") secured by special taxes levied pursuant to the Rate and Method of Apportionment for Improvement Area No. 1; and,

WHEREAS, The original intent of all parties to the transaction was that the levy of special taxes for Improvement Area No. 1 include taxable property that consists only of buildable, final mapped parcels, being 711 residential parcels and 1 commercial parcel, as described in the final Official Statement dated July 12, 2006, relating to the Bonds; and,

WHEREAS, Pursuant to Section H of the Rate and Method of Apportionment, the City acting on behalf of the District may correct ambiguities and in its discretion, interpret the application of any section of the Rate and Method of Apportionment and now desires to amend the Rate and Method of Apportionment as set forth in Exhibit A-1 to the Resolution of Formation to clarify the original intent of taxable property.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF MERCED, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE CITY OF MERCED, AS FOLLOWS:

SECTION 1. The above recitals are all true and correct.

SECTION 2. The City acting on behalf of the District hereby determines to clarify the Rate and Method of Apportionment and application and scope of the special tax and taxable property as originally intended and Exhibit A-1 to the Resolution of Formation is hereby amended by inserting clarifying language to the definition of "Assessor's Parcel" or "Parcel" within the Rate and Method of Apportionment. The definition of "Assessor's Parcel" or "Parcel" within Exhibit A-1 to the Resolution of Formation is hereby amended to read as follows:

"Assessor's Parcel' or 'Parcel' means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number *that is a Buildable Lot.*"

SECTION 3. Except as provided herein, Resolution of Formation shall remain in full force and effect. The Rate and Method of Apportionment, as amended herein, shall constitute the rate and method of apportionment of special taxes within the Improvement Area No. 1 of the District as authorized and levied pursuant to Ordinance No. 2248 until such special tax may be modified or amended from time to time pursuant to its terms and/or the provisions of the Act.

SECTION 4. The City Clerk is directed to file or cause to be filed with the Recorder of the County of Merced an amendment to the Notice of Special Tax

Lien relating to the District to reflect the Rate and Method of Apportionment as clarified and amended.

SECTION 5. This resolution shall become effective upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Merced at a regular meeting held on the 2nd day of August 2010, by the following vote:

AYES: Council Members: CARLISLE, PEDROZO, RAWLING, BLAKE,
LOR, SPRIGGS

NOES: Council Members: NONE

ABSENT: Council Members: GABRIAULT-ACOSTA

ABSTAIN: Council Members: NONE

APPROVED:

William E. Sawyer
Mayor

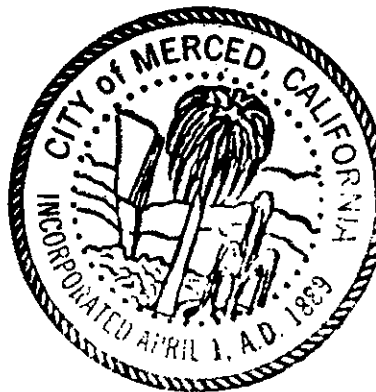
ATTEST:
JOHN M. BRAMBLE, CITY CLERK

BY: 
Assistant/Deputy City Clerk

(SEAL)

APPROVED AS TO FORM:

Ken Rydell 7/26/00
City Attorney Date



APPENDIX F

***Boundary Map of
Improvement Area No. 1 of
CFD No. 2005-1***

BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
OF THE CITY OF MERCED, COUNTY OF MERCED,
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF MERCED THIS ____
DAY OF _____, 200____.

CITY CLERK OF THE CITY OF MERCED

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1 (BELLEVUE RANCH WEST) OF THE
CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, WAS APPROVED
BY THE CITY COUNCIL OF THE CITY OF MERCED AT A REGULAR MEETING
THEREOF, HELD ON THE ____ DAY OF _____, 200____ BY ITS
RESOLUTION NO. _____.

CITY CLERK OF THE CITY OF MERCED

FILED THIS ____ DAY OF _____, 200____, AT THE HOUR OF ____
O'CLOCK, __M. IN BOOK ____ OF MAPS OF ASSESSMENTS AND COMMUNITY
FACILITIES DISTRICTS AT PAGE(S) _____, IN THE OFFICE OF THE COUNTY
RECORDER IN THE COUNTY OF MERCED, STATE OF CALIFORNIA AND AS
INSTRUMENT NO. _____.

FEE _____

NO. _____

COUNTY RECORDER
OF THE COUNTY OF MERCED

BY: _____
DEPUTY

ASSESSOR PARCEL NUMBERS

IMPROVEMENT AREA NO. 1

A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, ALL OF 224-030-010 AND
060-041-002

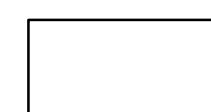
IMPROVEMENT AREA NO. 2

A PORTION OF APN 060-041-012, 224-010-006,
AND 224-010-004, AND ALL OF APN 224-010-003
AND 224-010-005

LEGEND



IMPROVEMENT AREA NO. 1



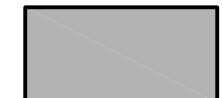
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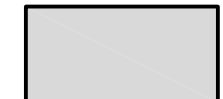
CFD 2005-1 BOUNDARY



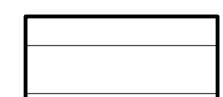
TAX ZONE A



TAX ZONE B



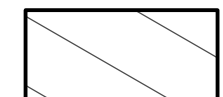
TAX ZONE C



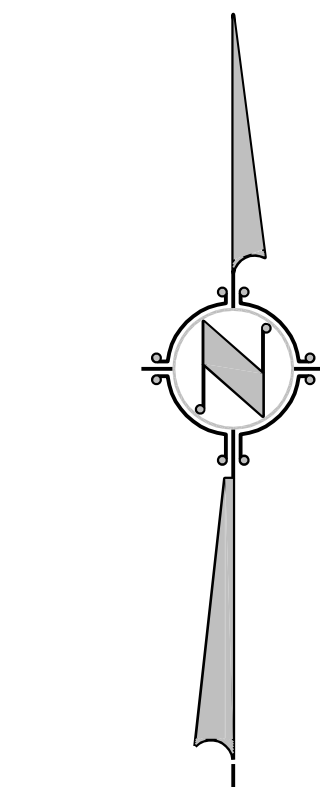
TAX ZONE A



TAX ZONE B

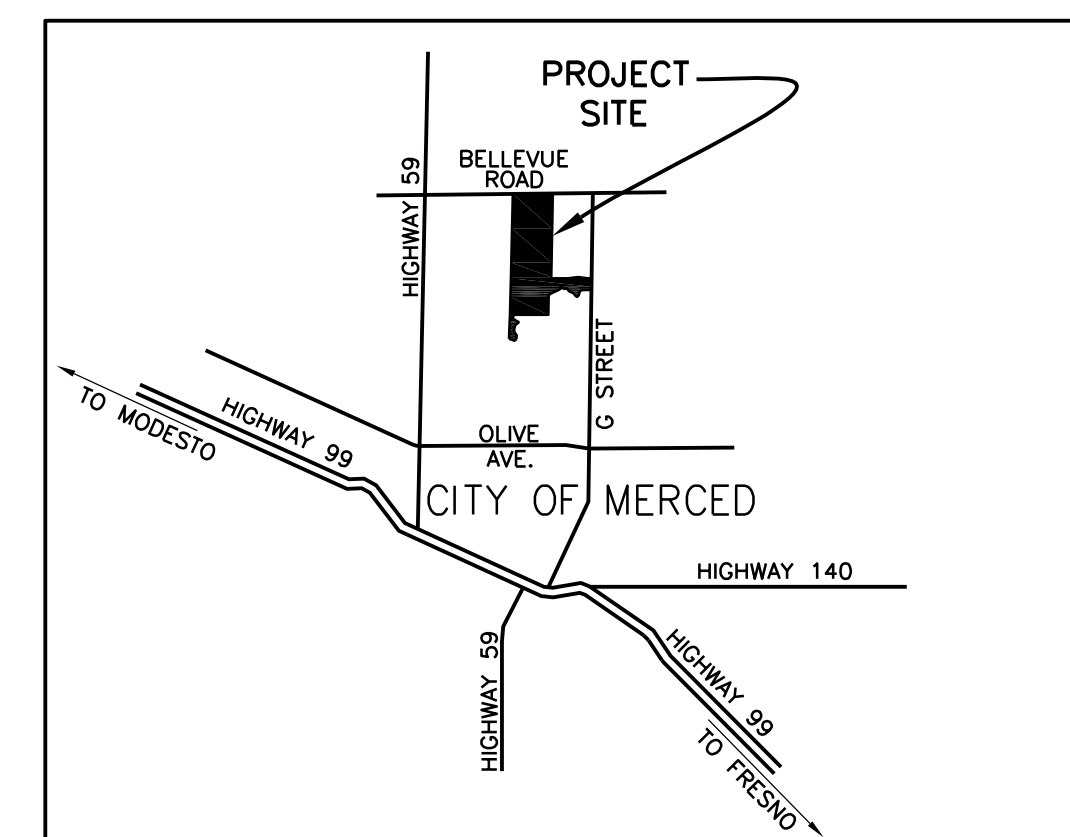


TAX ZONE C



0 300 600 1200

SCALE: 1"=600'



VICINITY MAP

WOOD RODGERS
ENGINEERING • MAPPING • PLANNING • SURVEYING
1012 11th St., Suite 300 Tel 209.549.7060
Modesto, CA 95354 Fax 209.549.7064

AUGUST 2005

1270.001

Sheet 1 of 2

IMPROVEMENT AREA NO. 1 - LEGAL DESCRIPTION

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6 AND SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE NORTH LINE OF SECTION 7, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 525.75 FEET;
- NORTH 00°00'00" EAST, 330.17 FEET;
- NORTH 04°48'06" EAST, 64.27 FEET;
- NORTH 84°50'54" EAST, 221.79 FEET;
- NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1168.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 68°15'40" EAST,
- THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 58.63 FEET;
- NORTH 24°36'54" WEST, 16.70 FEET;
- NORTH 65°23'06" EAST, 64.00 FEET;
- NORTH 90°00'00" EAST, 103.65 FEET;
- SOUTH 77°51'23" EAST, 146.24 FEET;
- SOUTH 71°43'03" EAST, 70.33 FEET;
- SOUTH 62°35'59" EAST, 51.90 FEET;
- SOUTH 70°27'12" EAST, 50.26 FEET;
- NORTH 89°49'57" EAST, 669.82 FEET;
- NORTH 72°22'00" EAST, 165.41 FEET;
- NORTH 59°33'36" EAST, 74.22 FEET;
- NORTH 74°11'32" EAST, 50.41 FEET;
- NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS;

THENCE ALONG THE EAST LINE OF SAID DESIGNATED REMAINDER, SOUTH 00°57'44" WEST, 981.84 FEET TO THE SOUTHEAST CORNER OF SAID DESIGNATED REMAINDER; THENCE ALONG THE SOUTHERLY LINE OF PARCEL 1 OF SAID 95 P.M. 50 THE FOLLOWING COURSES:

- NORTH 89°49'57" EAST, 1040.34 FEET TO A TANGENTIAL CURVE TO THE LEFT WITH A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13" A DISTANCE OF 311.44 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE SOUTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 29°44'26" A DISTANCE OF 622.88 FEET TO THE BEGINNING OF A REVERSE CURVE CONCAVE NORTHERLY HAVING A RADIUS OF 1200.00 FEET;
- THENCE ALONG SAID CURVE A CENTRAL ANGLE OF 14°52'13" A DISTANCE OF 311.44 FEET;
- THENCE NORTH 89°49'57" EAST, 218.89 FEET TO THE WEST LINE OF THAT PROPERTY DESCRIBED IN THE DEED TO MERCED COUNTY, RECORDED IN BOOK "O" OF DEEDS, PAGE 50 ("O" D 50), MERCED COUNTY RECORDS;

THENCE ALONG THE WEST LINE OF SAID "O" D 50 SOUTH 00°44'27" WEST, 729.64 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:

- SOUTH 88°56'42" WEST, 640.55 FEET;
- SOUTH 37°15'12" WEST, 138.31 FEET;
- SOUTH 13°20'12" WEST, 214.51 FEET;
- SOUTH 44°21'42" WEST, 138.88 FEET;
- NORTH 63°18'18" WEST, 119.20 FEET;
- NORTH 36°24'03" WEST, 198.23 FEET;
- NORTH 64°03'33" WEST, 339.93 FEET;
- NORTH 33°40'18" WEST, 187.45 FEET;
- SOUTH 81°15'42" WEST, 204.90 FEET;
- NORTH 40°47'33" WEST, 197.05 FEET;
- SOUTH 79°33'57" WEST, 94.15 FEET;
- SOUTH 19°27'48" EAST, 106.85 FEET;
- SOUTH 54°56'57" WEST, 189.47 FEET;
- SOUTH 66°25'42" WEST, 535.28 FEET;
- SOUTH 49°47'12" WEST, 146.72 FEET;
- SOUTH 00°49'05" WEST, 1211.97 FEET;
- SOUTH 89°58'26" WEST ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 AND ITS PROLONGATION, 2394.85 FEET TO THE WEST LINE OF SAID SECTION 7;

THENCE NORTH 01°51'53" EAST ALONG THE WEST LINE OF SECTION 7 A DISTANCE OF 2258.54 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.

CONTAINING 212.70 ACRES, MORE OR LESS.

BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
(BELLEVUE RANCH WEST)
OF THE CITY OF MERCED, COUNTY OF MERCED,
STATE OF CALIFORNIA

IMPROVEMENT AREA NO. 2 - LEGAL DESCRIPTION

PARCEL ONE

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SECTION 6, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE SOUTH LINE OF SECTION 6, NORTH 89°49'57" EAST, 812.24 FEET; THENCE LEAVING SAID NORTH LINE AND CONTINUING ALONG THE FOLLOWING COURSES:

- NORTH 27°26'37" WEST, 525.75 FEET;
- NORTH 00°00'00" EAST, 330.17 FEET;
- NORTH 04°48'06" EAST, 64.27 FEET;
- NORTH 84°50'54" EAST, 221.79 FEET;
- NORTH 90°00'00" EAST, 235.39 FEET TO THE BEGINNING OF A NON-TANGENTIAL CURVE CONCAVE SOUTHWESTERLY HAVING A RADIUS OF 1168.00 FEET, AND TO WHICH BEGINNING A RADIAL LINE BEARS NORTH 68°15'40" EAST,
- THENCE NORTHWESTERLY ALONG SAID CURVE A CENTRAL ANGLE OF 02°52'34", A DISTANCE OF 58.63 FEET;
- NORTH 24°36'54" WEST, 16.70 FEET;
- NORTH 65°23'06" EAST, 64.00 FEET;
- NORTH 90°00'00" EAST, 103.65 FEET;
- SOUTH 77°51'23" EAST, 146.24 FEET;
- SOUTH 71°43'03" EAST, 70.33 FEET;
- SOUTH 62°35'59" EAST, 51.90 FEET;
- SOUTH 70°27'12" EAST, 50.26 FEET;
- NORTH 89°49'57" EAST, 669.82 FEET;
- NORTH 72°22'00" EAST, 165.41 FEET;
- NORTH 59°33'36" EAST, 74.22 FEET;
- NORTH 74°11'32" EAST, 50.41 FEET;
- NORTH 89°49'57" EAST, 117.49 FEET TO THE EAST LINE OF THE DESIGNATED REMAINDER AS SHOWN IN BOOK 95 OF PARCEL MAPS, PAGE 50 (95 P.M. 50), MERCED COUNTY RECORDS;

THENCE ALONG THE EAST LINE OF SAID DESIGNATED REMAINDER AND OF PARCEL 3 OF SAID 95 P.M. 50 NORTH 00°57'44" EAST 4261.64 FEET TO THE NORTHEAST CORNER OF SAID PARCEL 3; THENCE SOUTH 89°56'04" WEST 2486.30 FEET TO THE NORTHWEST CORNER OF SAID PARCEL 3; THENCE ALONG THE WEST LINE OF SAID PARCEL 3 SOUTH 01°11'36" WEST 5248.34 FEET TO THE POINT OF BEGINNING OF THIS DESCRIPTION.

PARCEL TWO

IN THE CITY OF MERCED, COUNTY OF MERCED, STATE OF CALIFORNIA, BEING A PORTION OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 7 SOUTH, RANGE 14 EAST, MOUNT DIABLO MERIDIAN, THENCE ALONG THE WEST LINE OF SECTION 7 SOUTH 01°51'53" WEST, 2258.54 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUING ALONG THE WEST LINE OF SECTION 7, SOUTH 01°51'53" WEST, 1494.01 FEET TO THE SOUTHERLY LINE OF THAT LAND DESCRIBED AS PARCEL ONE IN DOCUMENT NUMBER 2004-047184, MERCED COUNTY RECORDS; THENCE ALONG THE SOUTHERLY LINE OF SAID PARCEL ONE OF 2004-047184 THE FOLLOWING COURSES:

- THENCE SOUTH 69°38'07" EAST, 351.57 FEET;
- THENCE NORTH 57°40'53" EAST, 158.55 FEET;
- THENCE NORTH 02°57'23" EAST, 257.22 FEET;
- THENCE NORTH 34°46'07" WEST, 244.85 FEET;
- THENCE NORTH 06°30'07" WEST, 164.86 FEET;
- THENCE NORTH 12°43'23" EAST, 252.63 FEET;
- THENCE NORTH 51°17'53" EAST, 253.91 FEET;
- THENCE NORTH 15°59'53" EAST, 71.47 FEET;
- THENCE NORTH 75°00'37" WEST, 91.04 FEET;
- THENCE NORTH 56°37'37" WEST, 366.68 FEET;
- THENCE NORTH 30°52'53" EAST, 177.57 FEET;
- THENCE NORTH 17°51'21" WEST, 60.46 FEET TO A POINT WHICH BEARS NORTH 89°58'26" EAST FROM THE POINT OF BEGINNING;

THENCE SOUTH 89°58'26" WEST, 221.87 FEET TO THE POINT OF BEGINNING.

BOTH PARCELS CONTAINING 274.51 ACRES TOTAL, MORE OR LESS.



AUGUST 2005

1270.001

APPENDIX G

*Assessor's Parcel Maps for
Fiscal Year 2023-24*

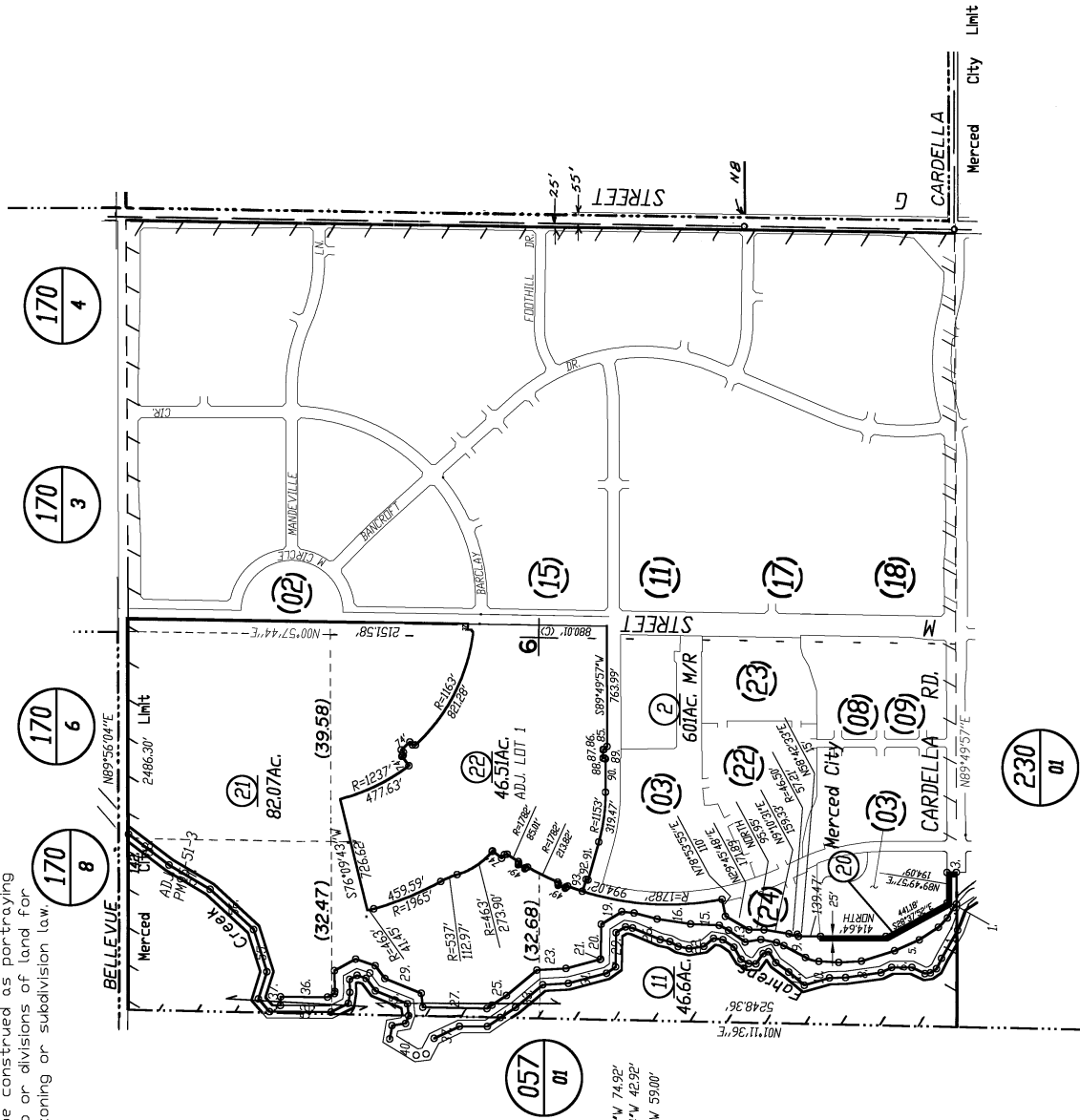
-NOTE-

This map is for Assessment purposes only.
It is not to be construed as portraying
legal ownership or divisions of land for
purposes of zoning or subdivision law.

T. 7S, R. 14E., M.D.B. & M.

Tax Rate Area 005-144
005-145

224-01



Bellevue Ranch West Village 1, R.M. Vol. 68, Pg. 41

Assessor's Map Bk. 224 Pg. 01
County of Merced, Calif.
2003

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

DRAWN 12-03
REVISED 4-10
08-06-18

FAHRENS CREEK

1. N60°22'05"W 191.39'
2. N60°08'36"W 76.04'
3. N53°19'11"W 42.08'
4. N07°43'52"W 34.76'
5. N25°24'09"E 91.41'
6. N00°01'48"W 128.19'
7. N07°15'59"W 236.82'
8. N07°19'14"W 102.12'
9. N07°19'14"W 102.12'
10. N6°24'25"W 165.88'
11. N40°13'24"E 69.75'
12. N52°39'17"E 83.22'
13. N52°39'17"E 83.22'
14. N3°12'10"W 36.88'
15. N55°06'20"W 79.01'
16. N01°26'55"E 45.85'
17. N29°46'32"E 36.53'
18. N39°37'19"E 88.24'
19. N08°54'00"E 59.95'
20. N39°56'34"W 80.04'
21. N39°56'34"W 80.04'
22. N08°52'40"W 94.95'
23. N01°30'55"E 70.34'
24. N11°16'15"E 62.64'
25. N11°16'15"E 62.64'
26. N22°47'03"E 185.96'
27. N09°11'41"E 45.39'
28. N09°11'41"E 45.39'
29. N39°05'18"W 20.89'
30. N32°32'55"W 69.28'
31. N4°47'34"W 250.55'
32. N03°12'51"W 162.73'
33. N39°49'47"W 225.27'
34. N33°41'46"W 114.96'
35. N34°29'54"W 99.92'
36. N00°10'04"E 176.51'
37. N25°19'12"W 177.84'
38. N62°42'51"W 111.96'
39. N08°18'47"W 177.84'
40. N31°34'52"E 87.48'
41. S79°58'24"E 86.30'
42. S08°53'34"E 86.97'
43. S08°48'03"E 52.23'
44. N23°04'02"E 218.55'
45. N53°09'09"E 99.17'
46. N28°42'58"W 89.33'
47. N28°42'58"W 89.33'
48. N28°38'18"W 54.24'
49. S39°02'30"W 82.01'
50. N39°02'30"W 82.01'
51. N39°02'30"W 82.01'
52. N39°02'30"W 82.01'
53. N48°59'25"E 108.02'
54. N48°59'25"E 108.02'
55. N48°59'25"E 108.02'
56. N48°59'25"E 108.02'
57. N30°38'55"E 302.42'
58. N37°21'48"E 322.69'

FAHRENS CR PROP. LINE

1. N48°46'56"W 29.68'
2. N60°08'36"W 76.04'
3. N53°19'11"W 42.08'
4. N07°43'52"W 34.76'
5. N25°24'09"E 91.41'
6. N00°01'48"W 128.19'
7. N07°15'59"W 236.82'
8. N07°19'14"W 102.12'
9. N07°19'14"W 102.12'
10. N6°24'25"W 165.88'
11. N40°13'24"E 69.75'
12. N52°39'17"E 83.22'
13. N52°39'17"E 83.22'
14. N3°12'10"W 36.88'
15. N55°06'20"W 79.01'
16. N01°26'55"E 45.85'
17. N29°46'32"E 36.53'
18. N39°37'19"E 88.24'
19. N08°54'00"E 59.95'
20. N39°56'34"W 80.04'
21. N39°56'34"W 80.04'
22. N08°52'40"W 94.95'
23. N01°30'55"E 70.34'
24. N11°16'15"E 62.64'
25. N11°16'15"E 62.64'
26. N22°47'03"E 185.96'
27. N09°11'41"E 45.39'
28. N09°11'41"E 45.39'
29. N39°05'18"W 20.89'
30. N32°32'55"W 69.28'
31. N4°47'34"W 250.55'
32. N03°12'51"W 162.73'
33. N39°49'47"W 225.27'
34. N33°41'46"W 114.96'
35. N34°29'54"W 99.92'
36. N00°10'04"E 176.51'
37. N25°19'12"W 177.84'
38. N62°42'51"W 111.96'
39. N08°18'47"W 177.84'
40. N31°34'52"E 87.48'
41. S79°58'24"E 86.30'
42. S08°53'34"E 86.97'
43. S08°48'03"E 52.23'
44. N23°04'02"E 218.55'
45. N53°09'09"E 99.17'
46. N28°42'58"W 89.33'
47. N28°42'58"W 89.33'
48. N28°38'18"W 54.24'
49. S39°02'30"W 82.01'
50. N39°02'30"W 82.01'
51. N39°02'30"W 82.01'
52. N39°02'30"W 82.01'
53. N48°59'25"E 108.02'
54. N48°59'25"E 108.02'
55. N48°59'25"E 108.02'
56. N48°59'25"E 108.02'
57. N30°38'55"E 302.42'
58. N37°21'48"E 322.69'

57. S22°47'03"W 190.70'
58. S11°18'16"W 65.57'
59. S30°59'55"W 61.11'
60. S11°30'37"W 56.28'
61. S08°52'40"E 76.64'
62. S39°56'34"E 87.09'
63. S08°48'03"E 52.23'
64. S34°03'08"W 102.59'
65. S39°37'19"W 86.66'
66. S29°46'32"W 35.77'
67. S01°26'55"W 14.23'
68. S55°06'20"E 70.46'
69. S19°12'10"E 80.95'
70. S56°33'17"W 107.12'
71. S36°06'35"W 95.44'
72. S40°13'24"W 109.61'
73. S01°48'03"E 105.16'
74. S07°51'59"E 77.83'
75. S25°58'13"E 77.83'
76. S25°58'13"E 77.83'
77. S00°31'48"E 146.43'
78. S07°43'52"E 154.33'
79. S34°19'11"E 26.72'
80. S63°45'11"E 63.84'
81. S63°45'11"E 63.84'
82. S60°22'05"E 203.84'
83. S69°30'47"E 63.83'
84. N89°49'57"E 69.82'
85. N45°10'03"W 26.28'
86. N00°10'03"W 54.00'
87. S89°49'57"W 10.03'
88. S00°10'03"E 10.03'
89. S44°49'57"W 71.34'
90. N34°17'33"W 251.08'
91. N34°17'33"W 251.08'
92. R=1703' 18.42'
93. N72°17'33"W 79'

-NOTE-

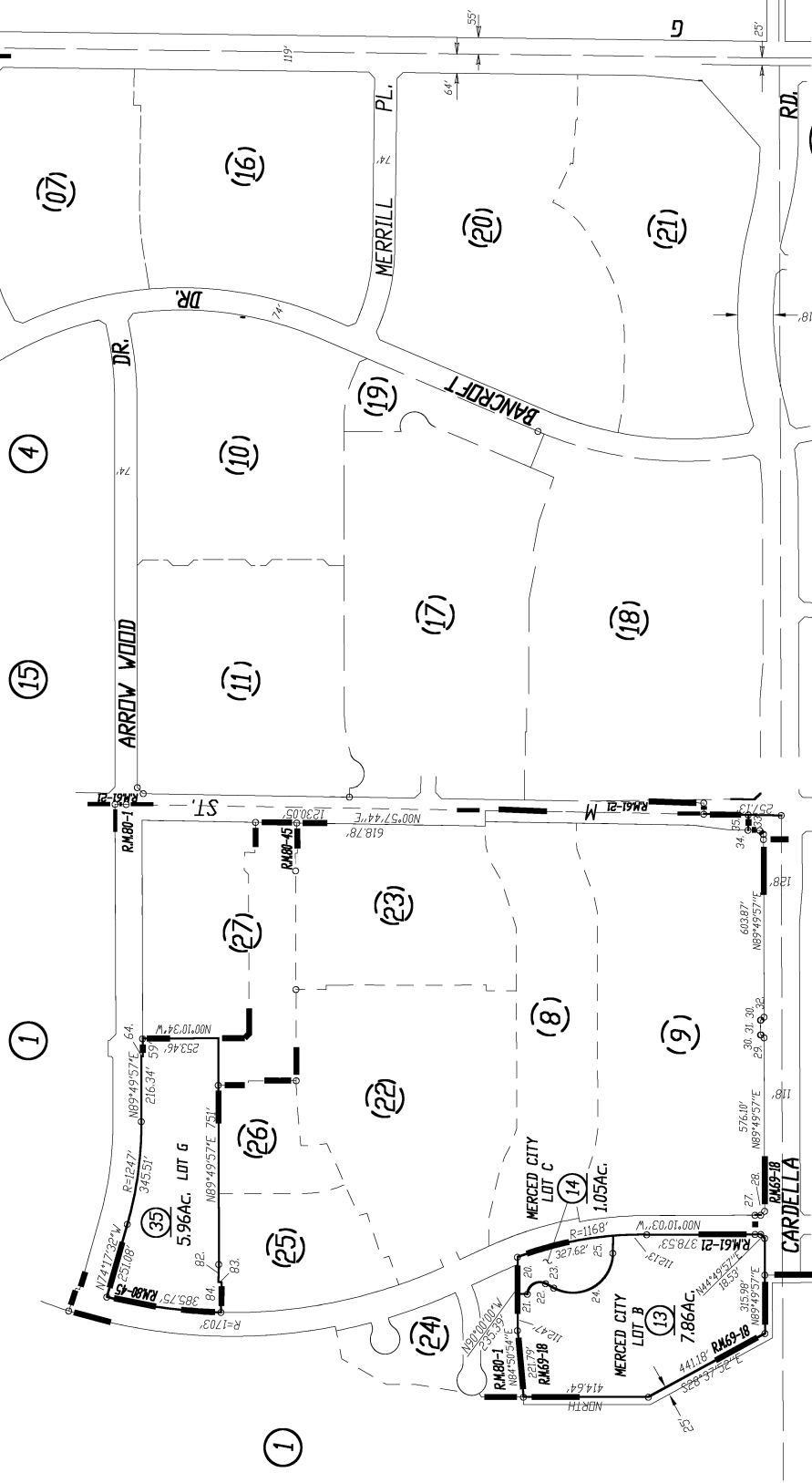
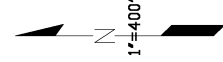
This map is for Assessment purposes only.
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legal ownership or divisions of land for
purposes of zoning or subdivision law.

PDR. SE1/4 SEC 6, T.7S., R.14E., M.D.B.&M.

Tax Rate Area 005-145

224-03

20. 122°32' 32°37'
21. S00°17' L=83.37'
22. R=41' L=83.37'
23. N89°10'20"E 31.02'
24. N89°10'20"E 31.02'
25. N89°10'20"E 31.02'
26. N89°10'20"E 31.02'
27. S00°17' L=83.37'
28. S45°10'03"E 18.53'
29. N44°49'57"E 13.89'
30. N00°10'03"W 21.8'
31. N89°49'57"E 13.89'
32. N44°49'57"E 18.53'
33. N44°49'57"E 18.53'
34. N89°10'20"E 31.02'
35. N89°10'20"E 31.02'
64. N00°10'03"W 51'
60. 89°49'57"E 14.63'
83. R=1603' 10.71'
84. N88°51'07"W 100'



DRAWN 12-03
REVISED 12-05
8-06
9-06
10-06
12-06
4-29-10
2-21-18
4-27-18
5-2-18
7-18-18
8-06-18
2-22-19

Bellevue Ranch East - Phase 1, R.M. Vol. 61, Pg. 21.
Bellevue Ranch West Village 5, R.M. Vol. 69, Pg. 18.
Bellevue Ranch West - Village 12, Ph. 1, R.M. Vol. 80, Pg. 1
Bellevue Ranch West - Village 12, Ph. 5, R.M. Vol. 80, Pg. 45

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

Assessor's Map Bk. 224 Pg. 03
County of Merced, Calif
2003

-NOTE-

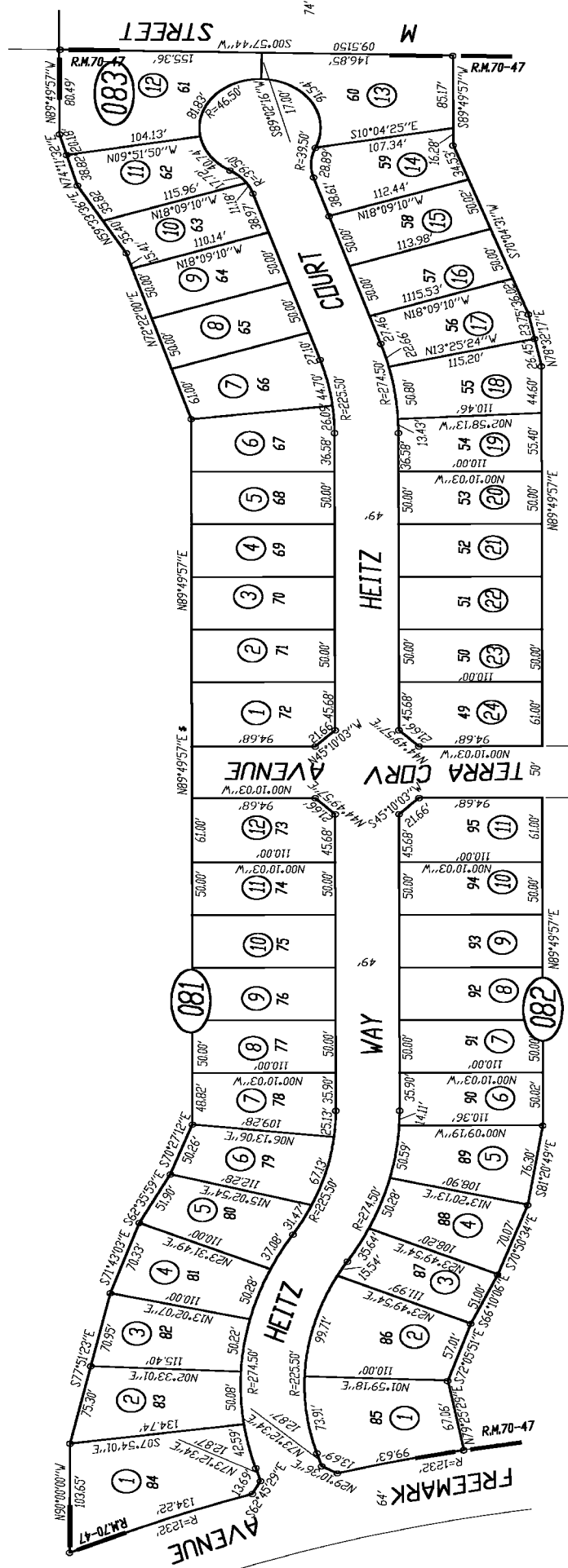
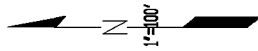
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DRAWN 12-05

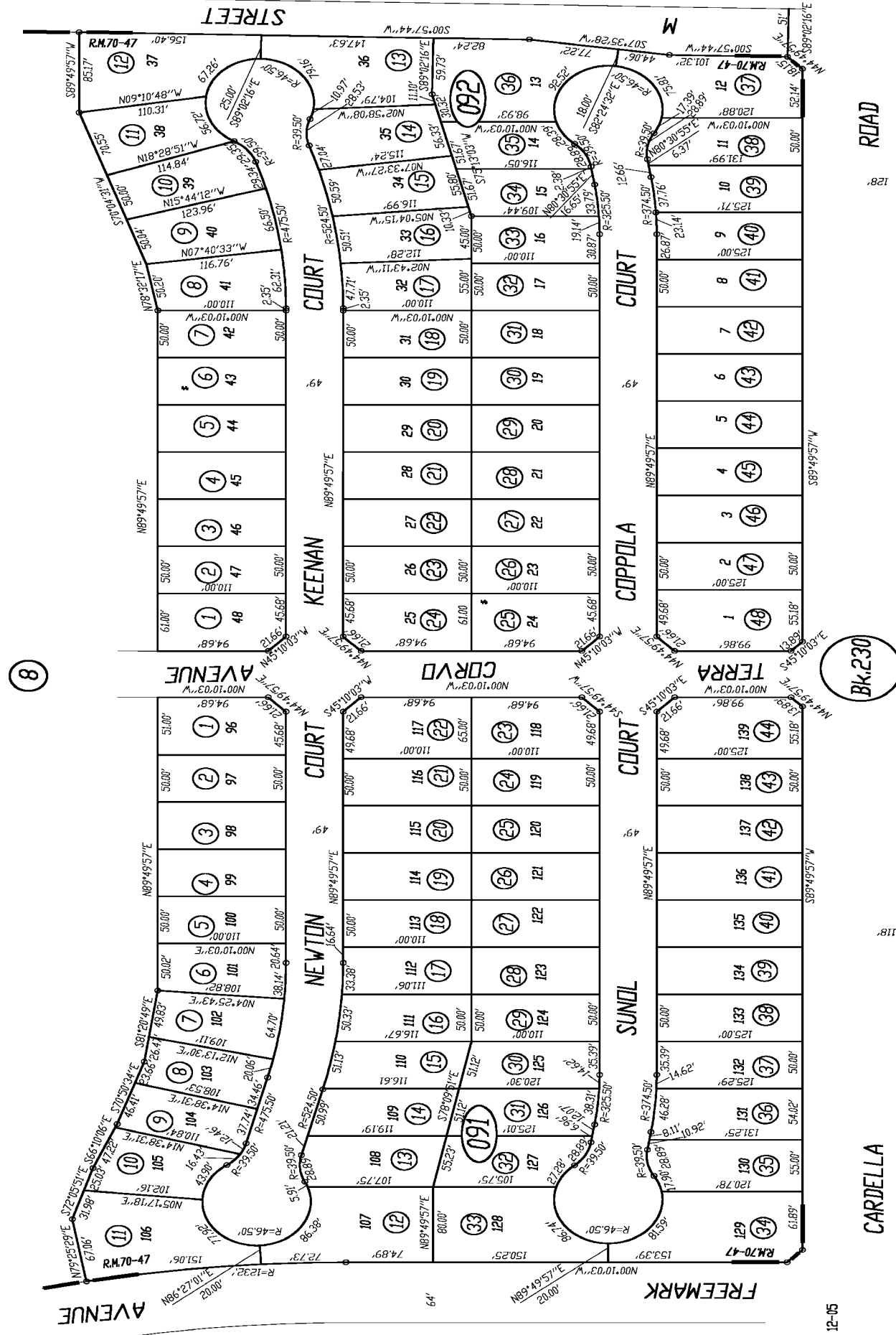
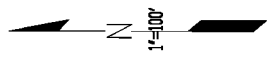
Bellevue Ranch West Village 10, R.M. Vol. 70, Pg. 47.

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

Assessor's Map Bk.224 Pg. 08
County of Merced, Calif.
2005

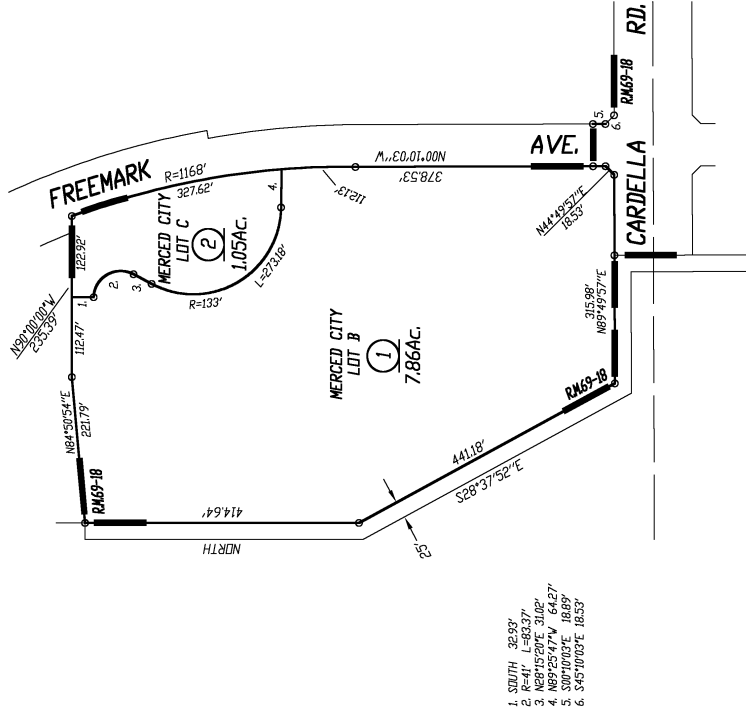


-NOTE-
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224-29

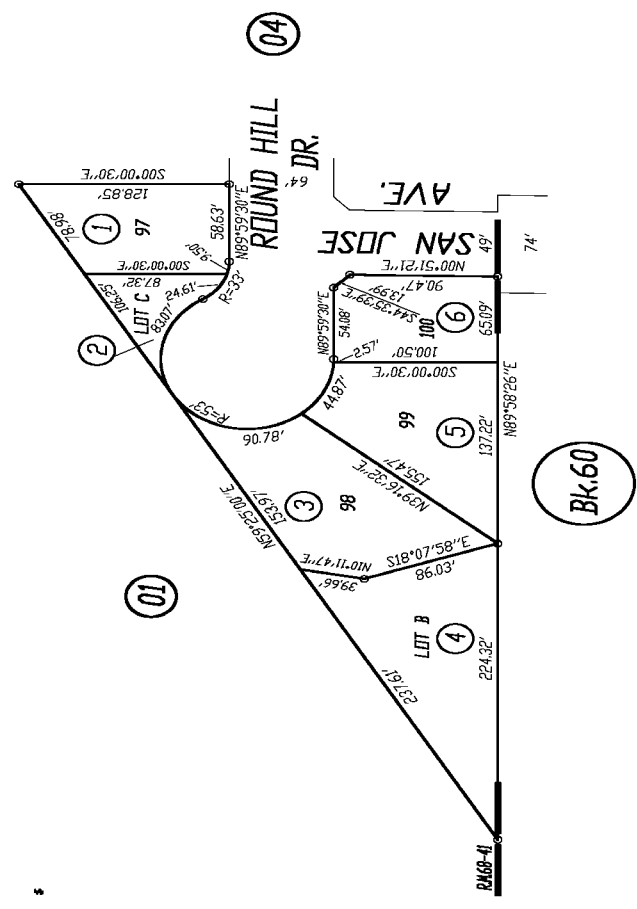
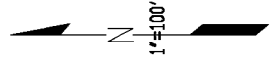
NOTE
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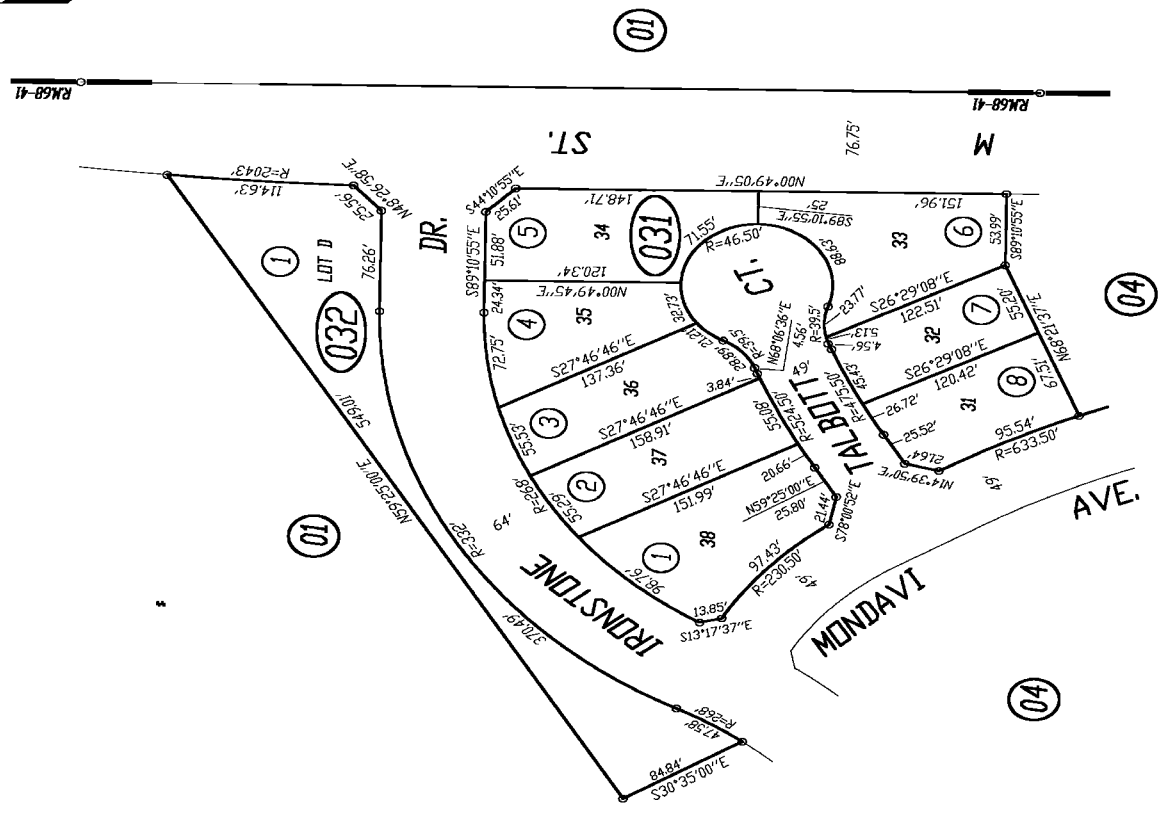
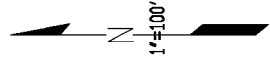
60

Assessor's Map Bk. 224 -Pg.29
County of Merced, Calif.
2019

-NOTE-
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purposes of zoning or subdivision law.



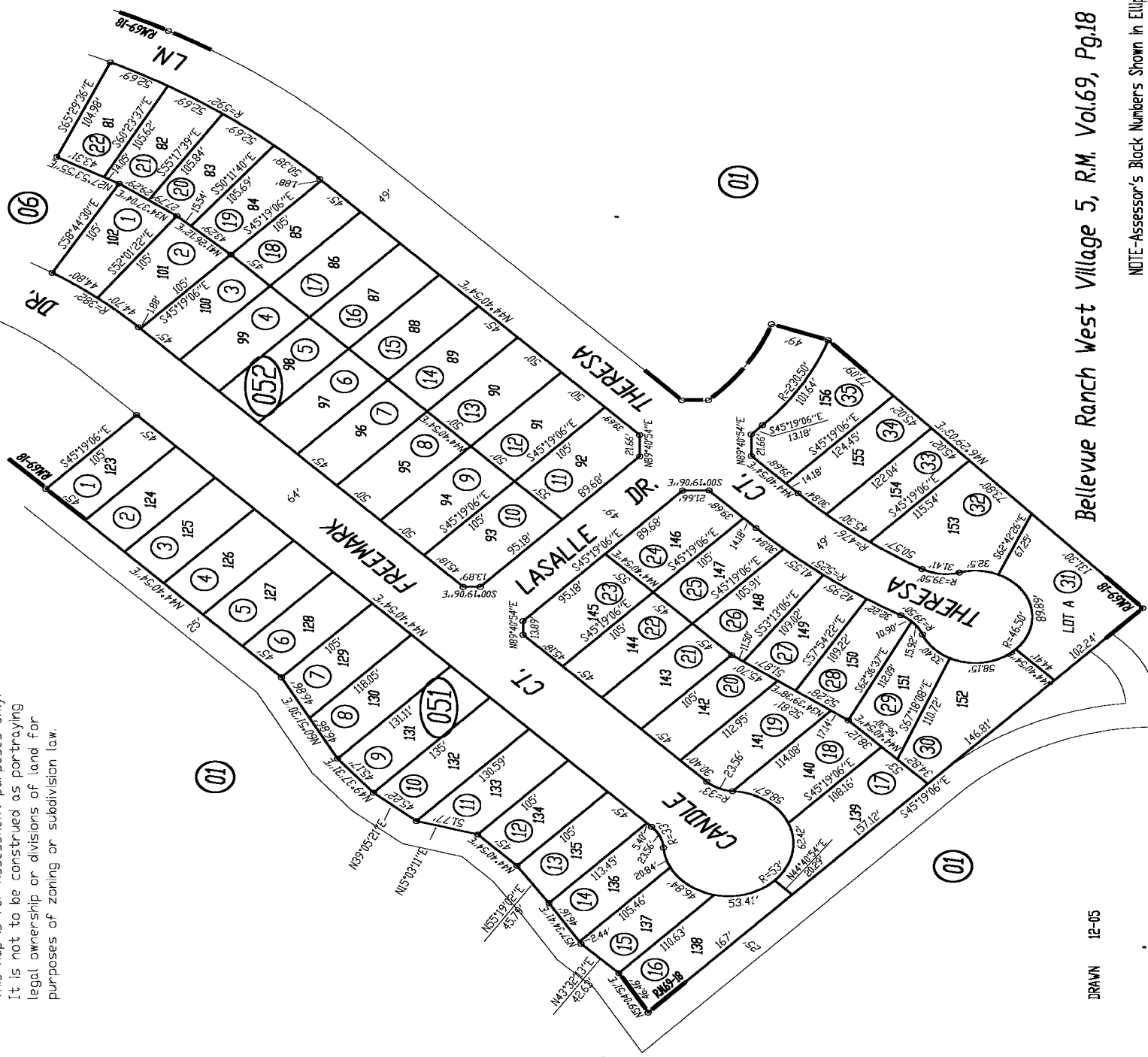
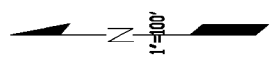
-NOTE-
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Bellevue Ranch West Village 5, R.M. Vol.69, Pg.18

DRAWN 12-05

NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

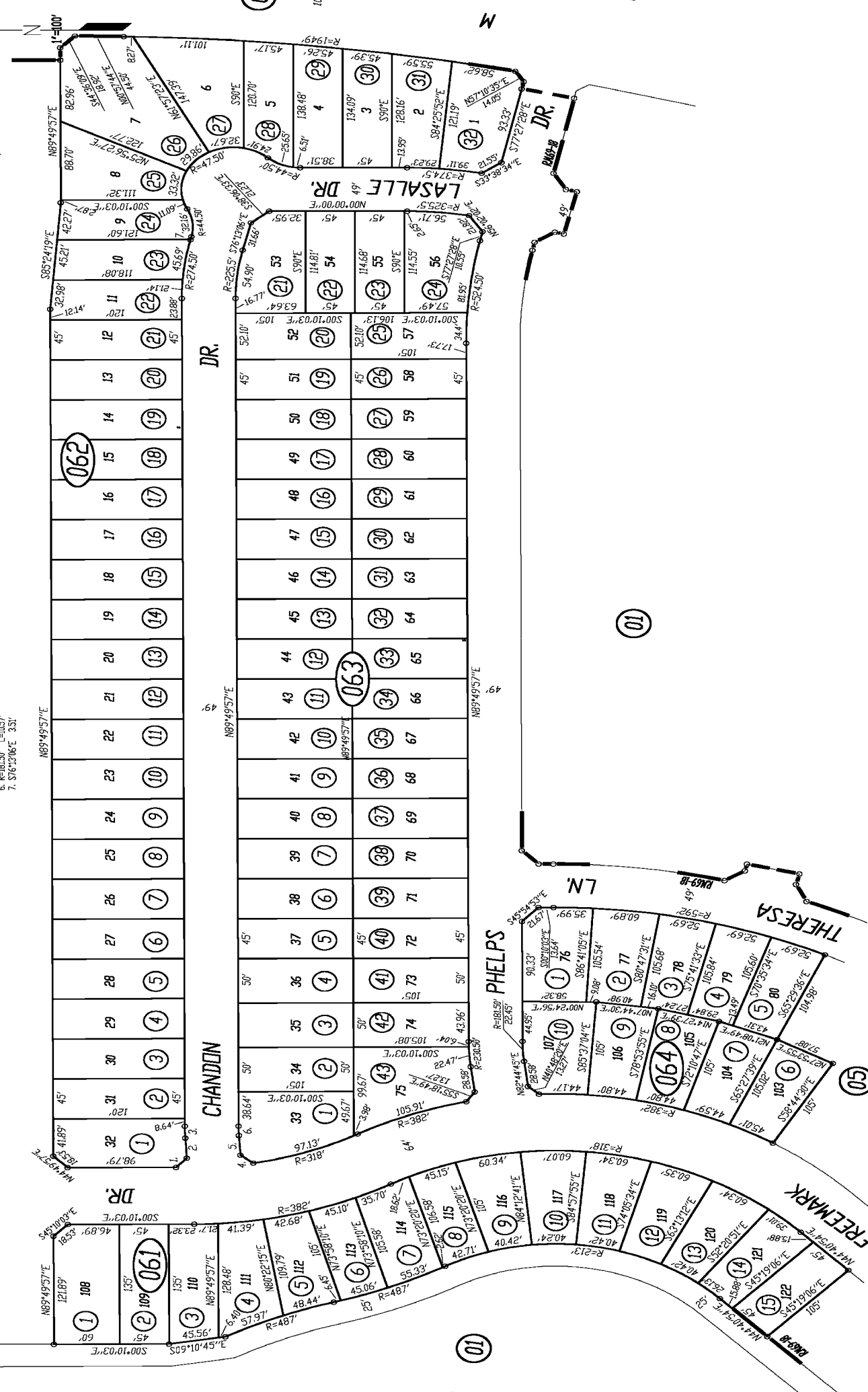
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Bk.224

- 1. N45°50'59"W 14.30'
- 2. N65°29'46"E 22.59'
- 3. R=230.50' L=134.2'
- 4. N73°30'06"E 14.74'
- 5. N86°29'48"E 22.21'
- 6. R=180.50' L=103.57'
- 7. S76°13'06"E 33.57'

CARDELLA

RD.



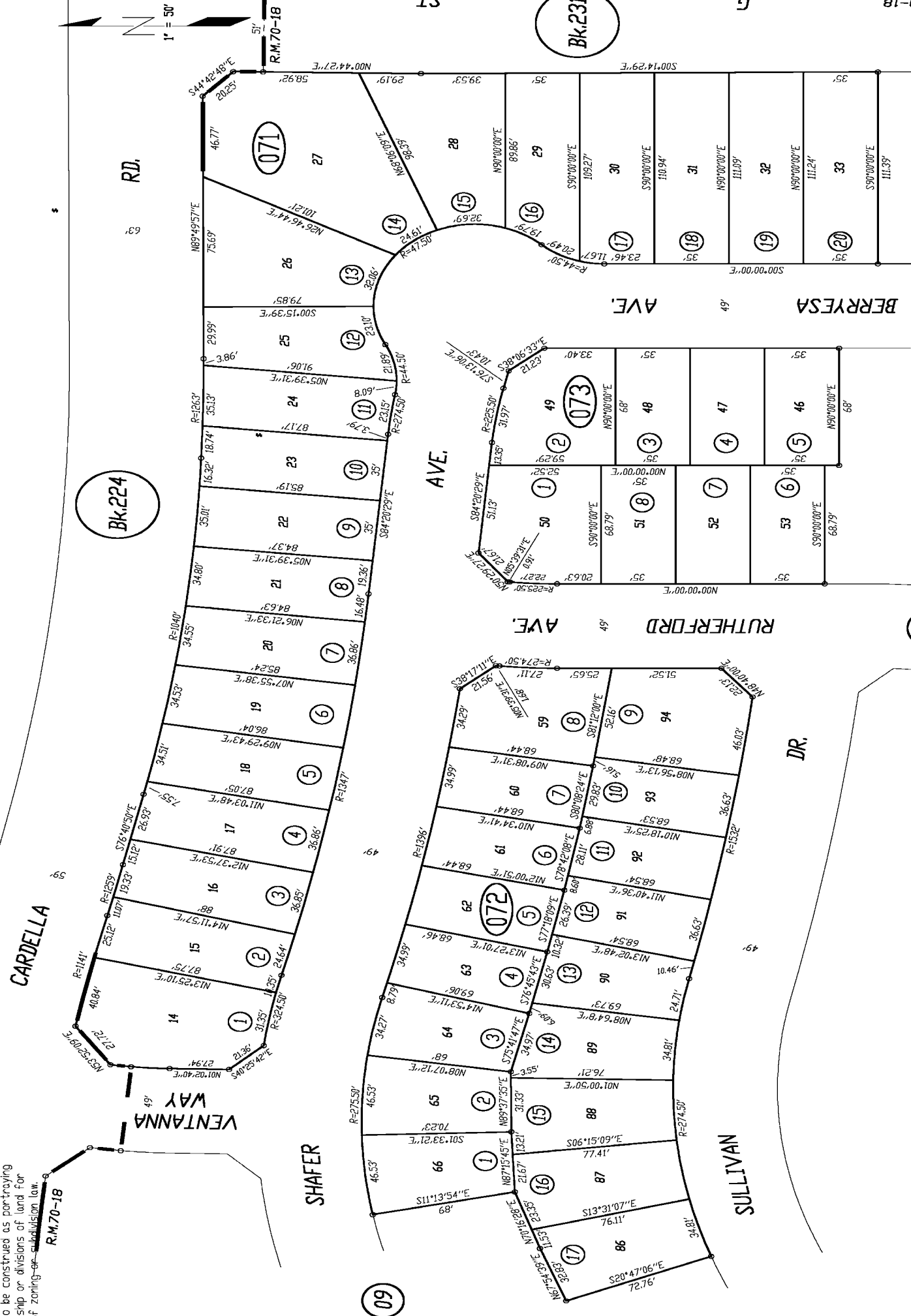
DRAWN 12-05
REVISED 7-29-10

Bellevue Ranch West Village 5, R.M. Vol69, Pg18

Assessor's Map Bk.230-Pg. 06
County of Merced, Calif.
2005

NOTE-Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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Bellevue Ranch West Village 2, R.M. Vol.70, Pg.18

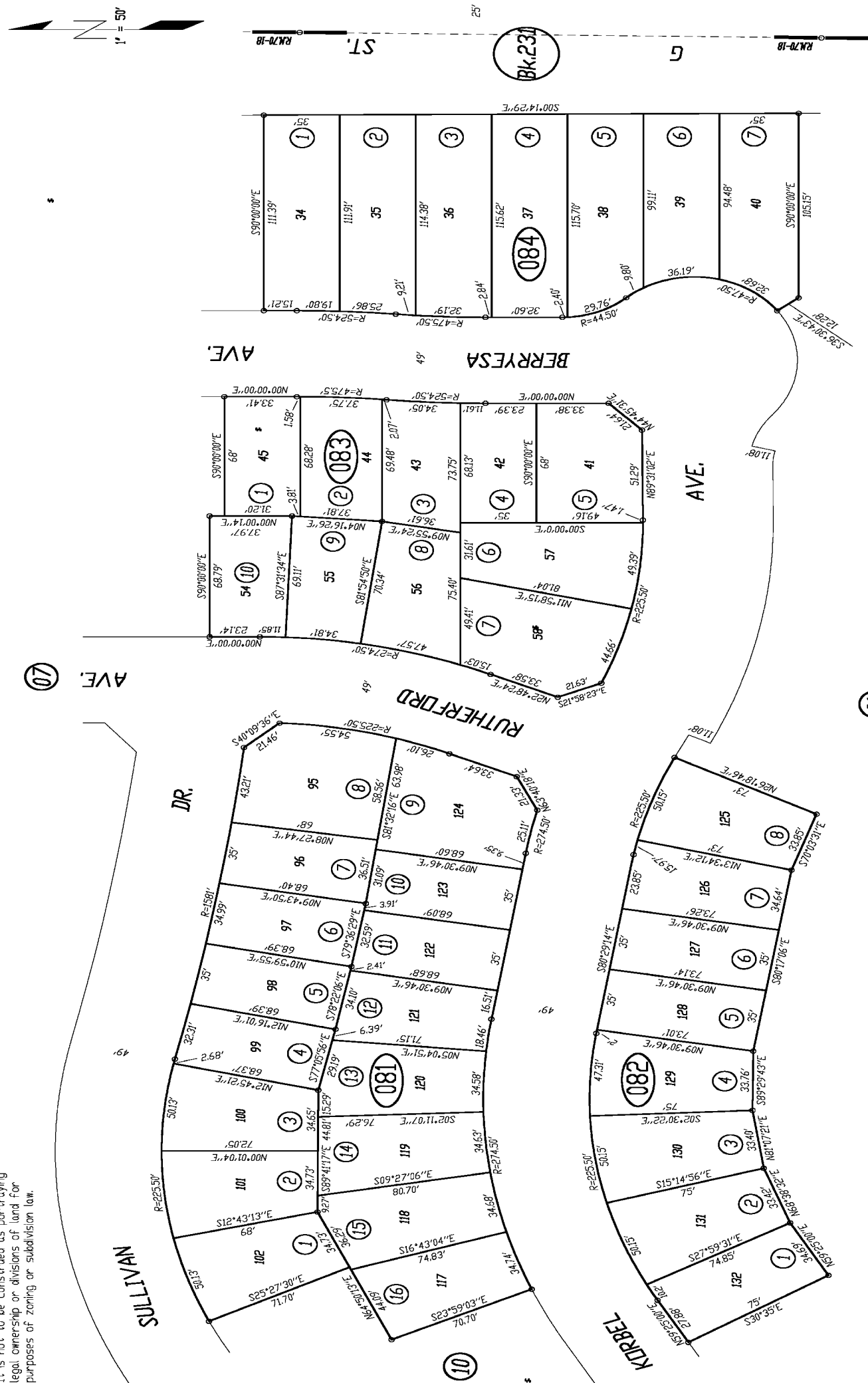
Assessor's Map Bk. 230 -Pg. 07

County of Merced, Calif.

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

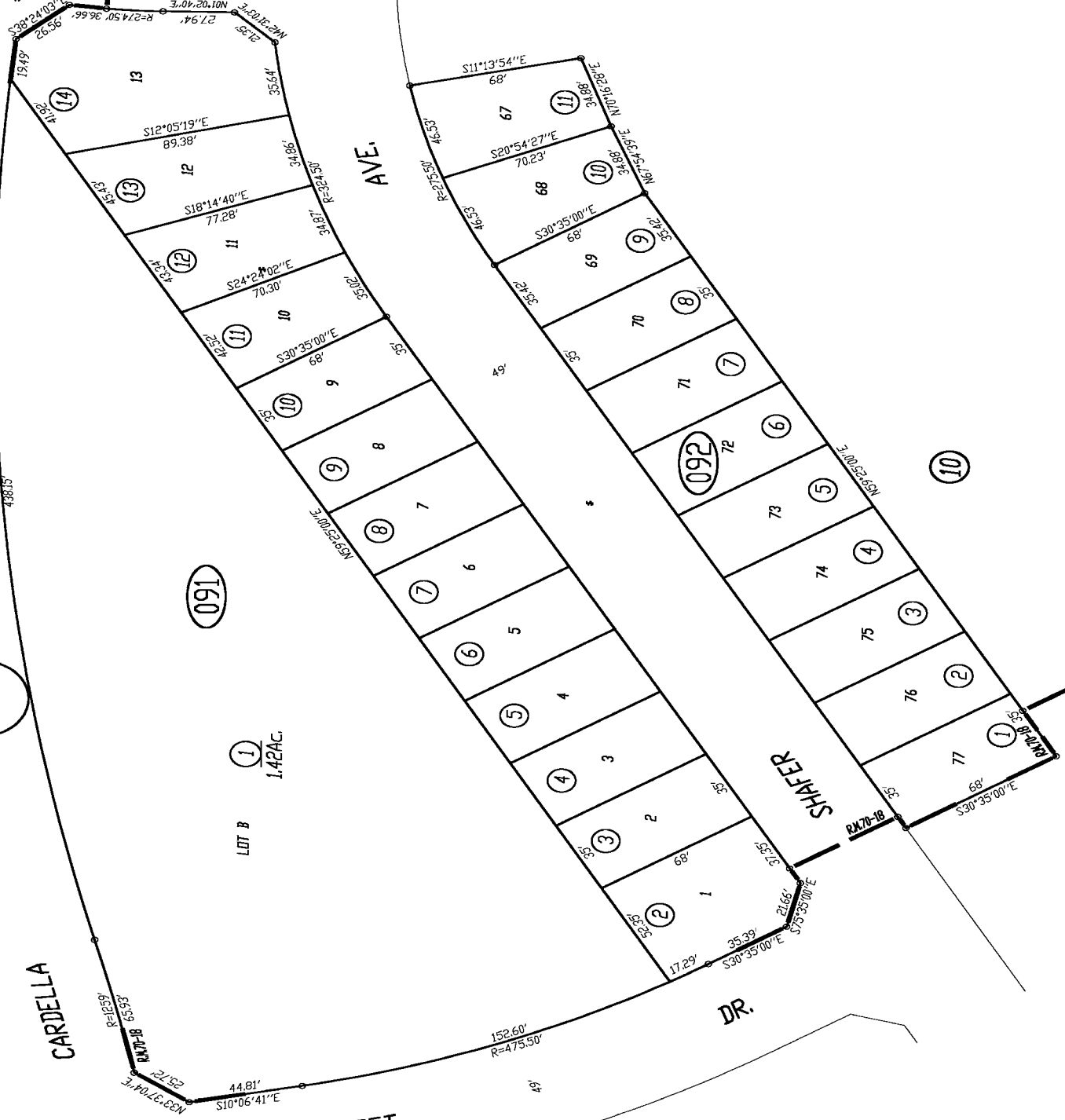
- NOTE -
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NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

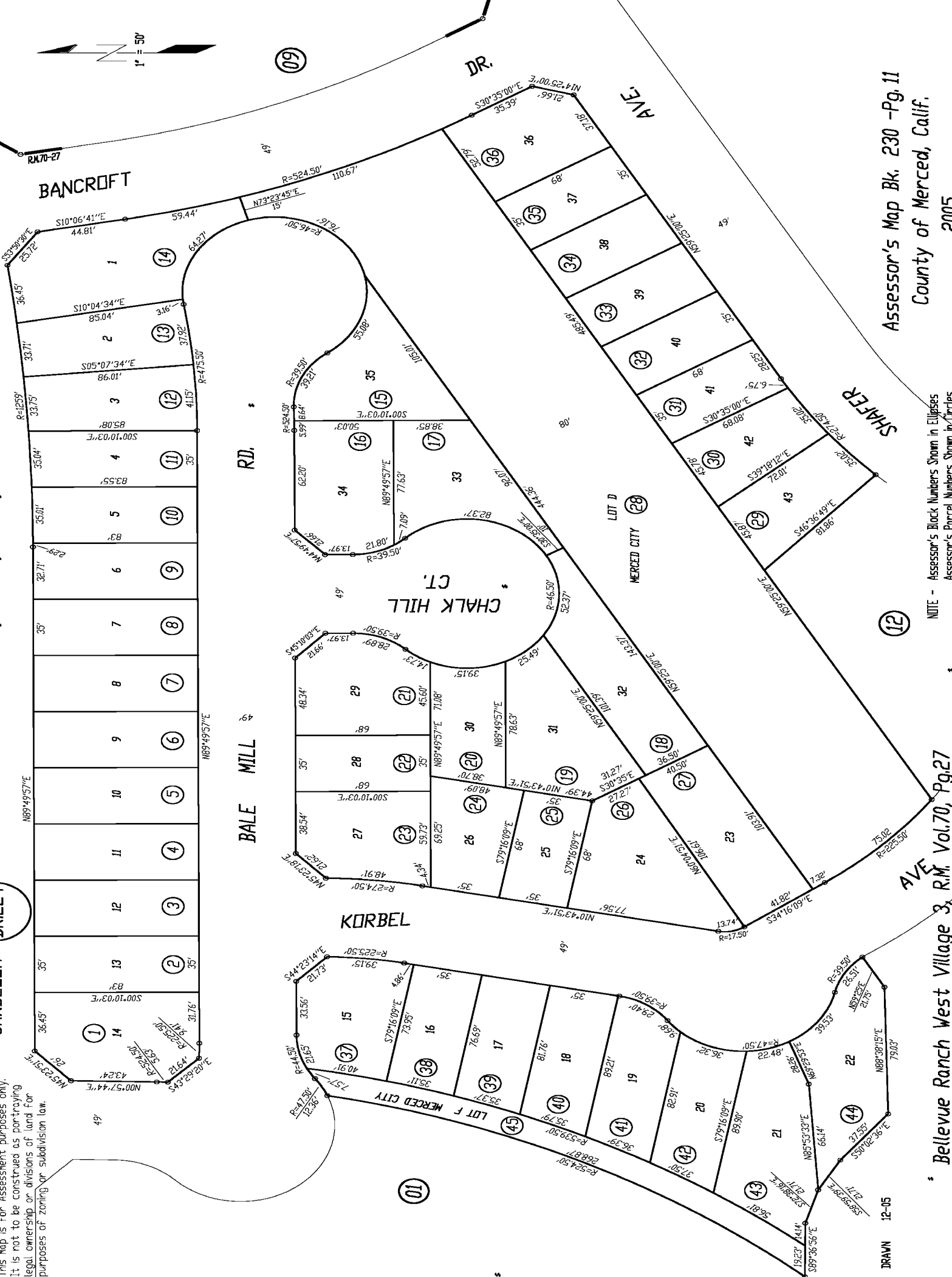


NOTE

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



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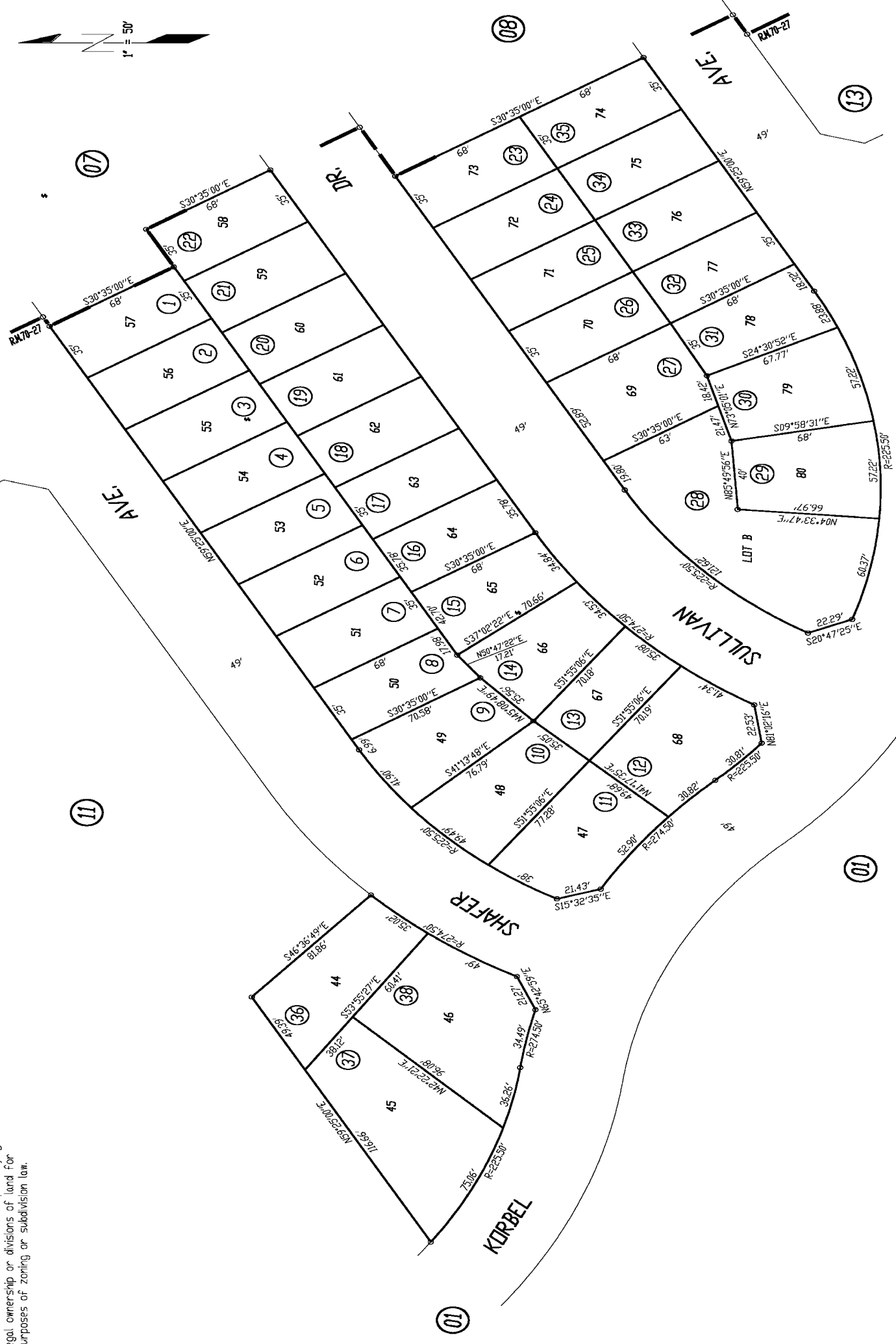
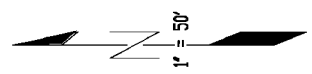
DRAWN 12-05

* Bellevue Ranch West Village 3, R.M. Vol.70, Pg.27

NOTE -
Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

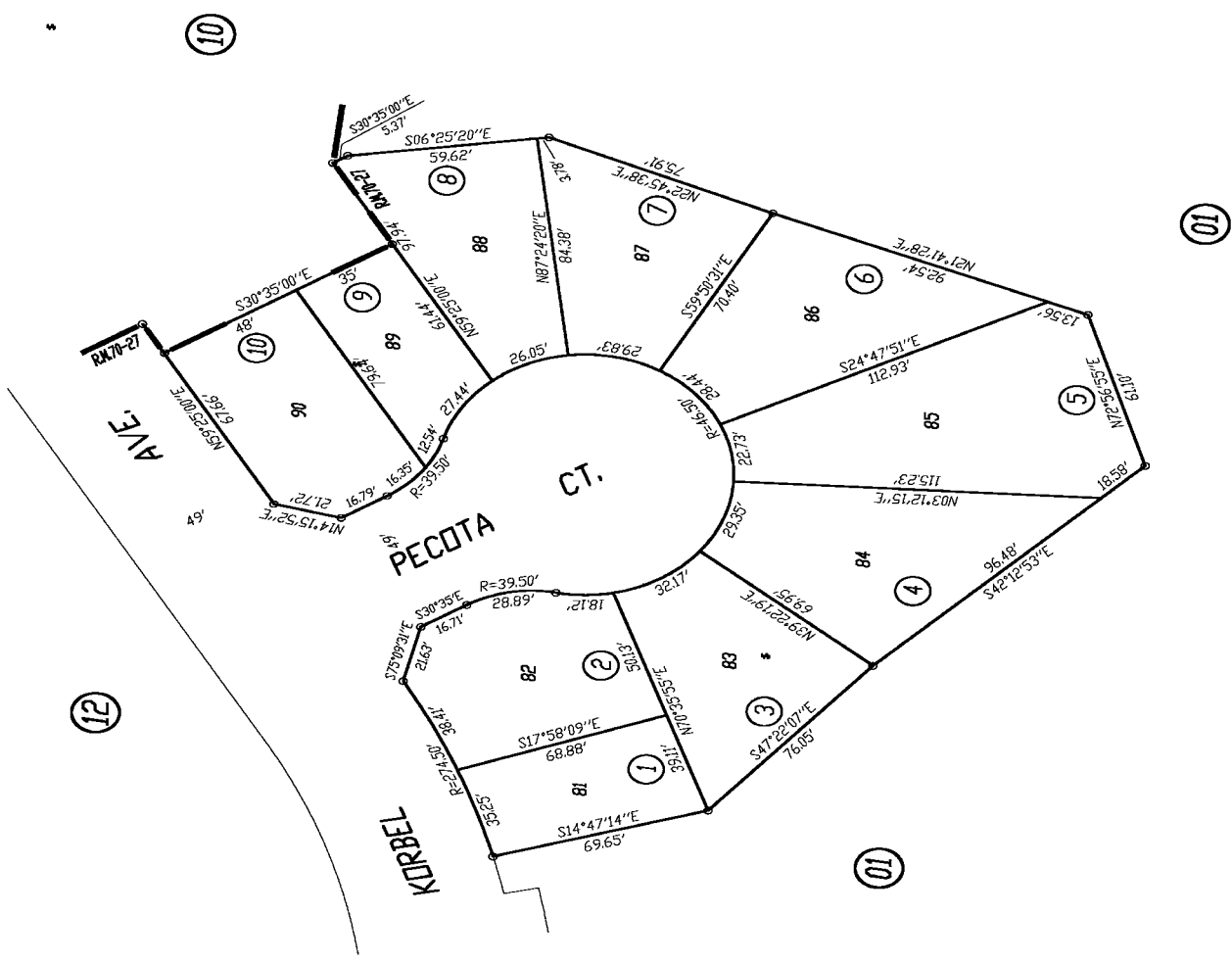
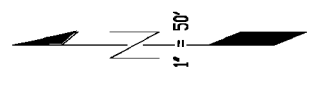
Assessor's Map Bk. 230 -Pg.11
County of Merced, Calif. 2005

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NOTE - Assessors-Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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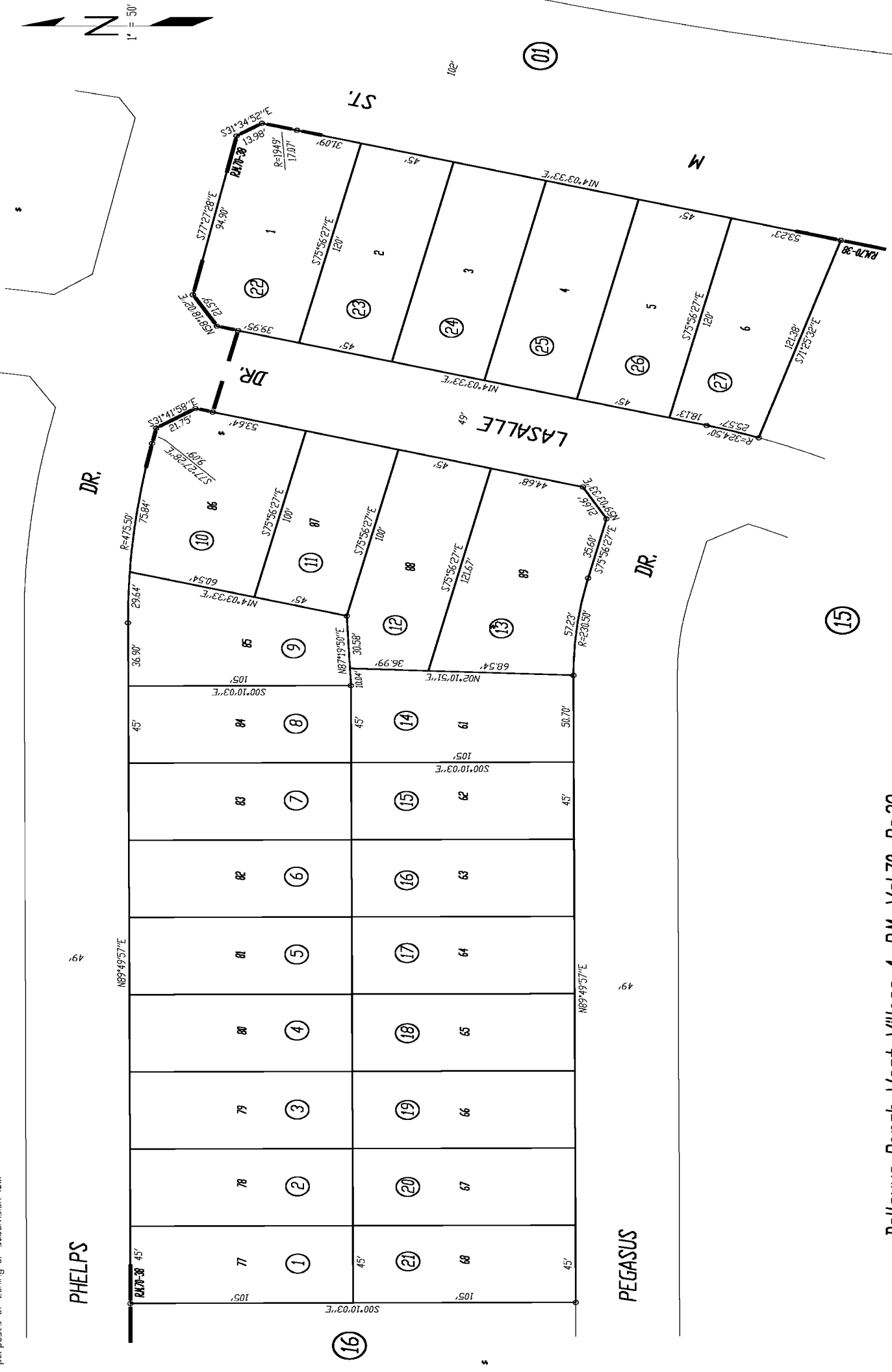
NOTE - Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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

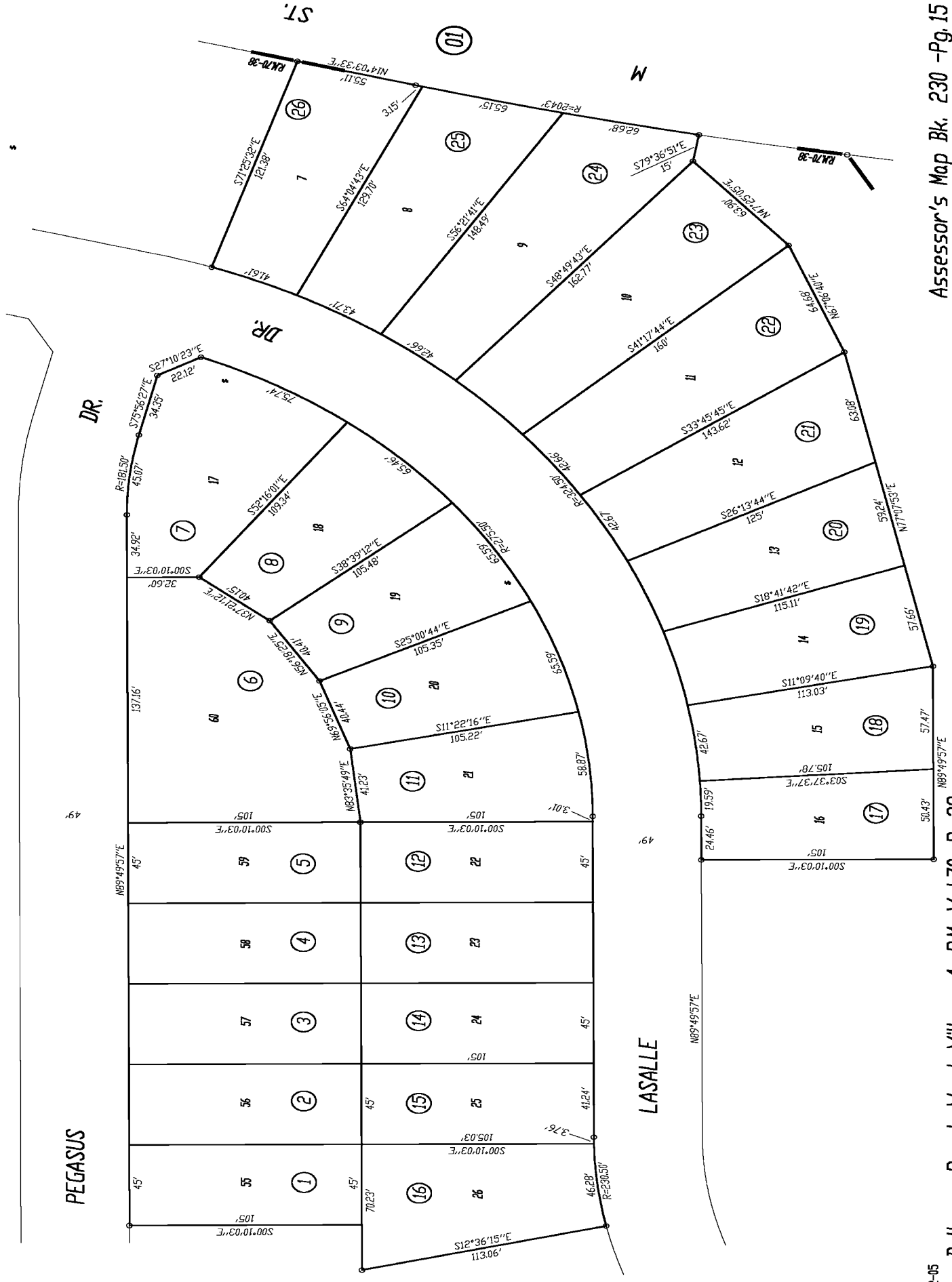
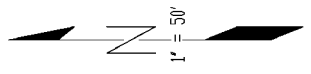
06

15



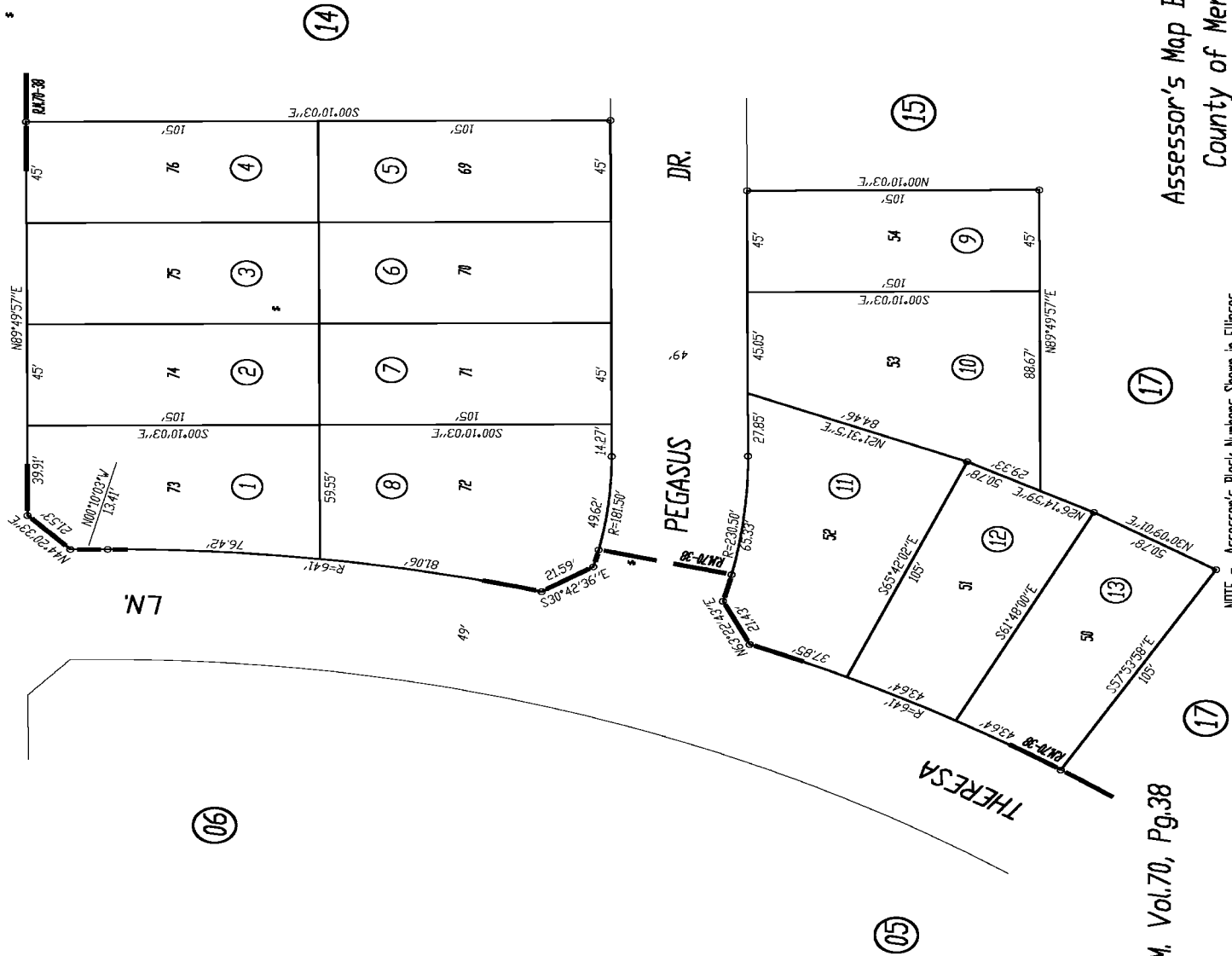
14

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PDR. N 1/2 SEC.7, T.7S.,R.14E., M.D.B.&M. 06 Tax Rate Area 005-145 230-16

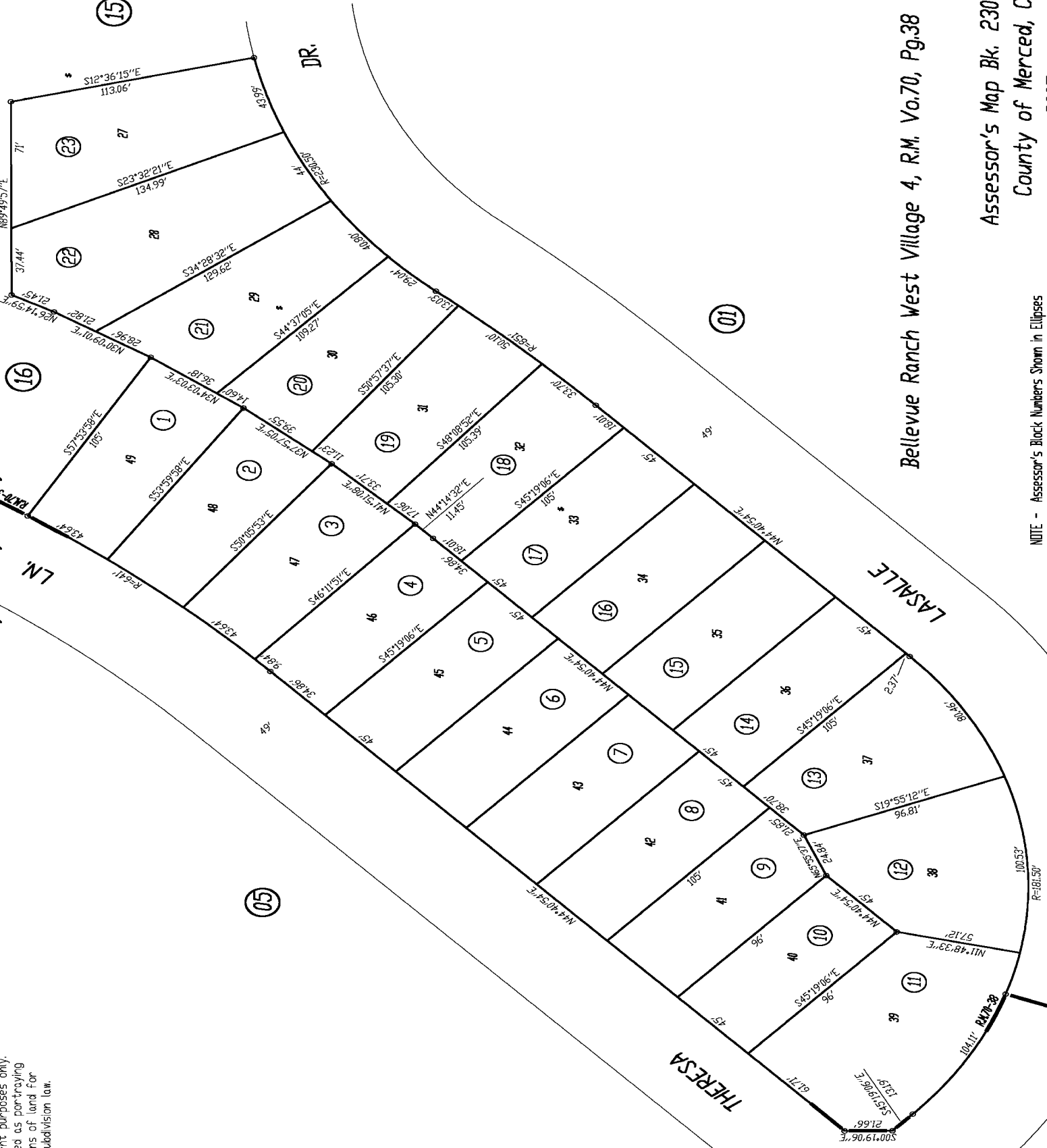
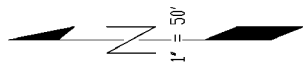


Bellevue Ranch West Village 4, R.M. Vol.70, Pg.38

Assessor's Map Bk. 230 -Pg.16
County of Merced, Calif.

Assessor's Black Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

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Bellevue Ranch West Village 4, R.M. Va.70, Pg.38

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