EXHIBIT D

COUNTY OF SACRAMENTO COMMUNITY FACILITIES DISTRICT No. 2016-2 (FLORIN VINEYARD No. 1)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in the County of Sacramento Community Facilities District No. 2016-2 (Florin Vineyard No. 1) shall be levied and collected according to the tax liability determined by the Board, acting in its capacity as the legislative body of the CFD, through the application of the appropriate Special Tax rates, as described below. All of the property in CFD No. 2016-2, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. **DEFINITIONS**

The terms hereinafter set forth have the following meanings:

- "Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.
- "Administrative Expenses" means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees and expenses of its counsel) employed in connection with any Bonds, and the expenses of the County in carrying out its duties for such Bonds, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of its counsel, charges levied by the County Finance Director, amounts needed to rebate the federal government with respect to arbitrage earnings on any of such Bonds, costs associated with complying with continuing disclosure requirements and federal securities laws, and all other costs and expenses of the County in any way related to the establishment or administration of the CFD or the Bonds.
- "Administrator" means the Director of the Community Development Department or his/her designee or such other person or department as the Board may designate to serve as the Administrator of the CFD.
- "Assessor's Parcel" or "Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.
- "Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel number.
- "Authorized Facilities" means the public facilities authorized to be financed, in whole or in part, by the CFD.
- "Board" means the Board of Supervisors of the County of Sacramento.

- "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 County pursuant to the authority granted by the CFD under the Act.
- "Building Permits" means a single permit or set of permits required to construct an entire residential or non-residential structure, which structure may include stand-alone surface parking, common areas, landscaping, or other areas. If a permit is issued solely for a foundation, parking, landscaping or another related facility or amenity, but a building permit has not yet been issued for the structure that these facilities or amenities serve, such permits shall not be considered "Building Permits" for purposes of application of the Special Tax herein.
- "Capitalized Interest" means funds in any capitalized interest account available to pay debt service on Bonds.
- "CFD" or "CFD No. 2016-2" means the County of Sacramento Community Facilities District No. 2016-2 (Florin Vineyard No. 1).
- **"CFD Formation"** means the date on which the Resolution of Formation to form CFD No. 2016-2 was adopted by the Board.
- "County" means the County of Sacramento.
- "Developed Property" means, in any Fiscal Year, all Parcels of Taxable Property for which Building Permits have been issued on or prior to June 1 of the preceding Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Indenture" means the indenture, fiscal agent agreement, resolution, or other instrument pursuant to which Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.
- "Maximum Special Tax" means the greatest amount of Special Tax that can be levied on an Assessor's Parcel in any Fiscal Year determined in accordance with Section C below.
- "Original Parcel" means an Assessor's Parcel included in the CFD at the time of CFD Formation, as identified in Attachment 1 hereto. Any Parcel that was created from the subdivision or reconfiguration of an Original Parcel and is then further subdivided shall also be considered an Original Parcel for the purposes of determining the Maximum Special Tax pursuant to Section C.
- "Proportionately" means for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Parcels of Developed Property and, for Undeveloped Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Parcels of Undeveloped Property.
- "Public Property" means any property within the boundaries of the CFD that is either (i) owned by the federal government, the State of California, the County, another public agency, or a private non-profit organization that owns and is responsible for conservation of open space areas or (ii)

encumbered by an easement owned by any such public agency or private organization which easement makes the development of such property impractical. Notwithstanding the foregoing, a leasehold or other possessory interest in any such property which is subject to taxation pursuant to Section 53340.1 of the Act shall not constitute "Public Property."

"RMA" means this Rate and Method of Apportionment of Special Tax.

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

"Special Tax Requirement" means the amount necessary in any Fiscal Year to: (i) pay principal and interest on Bonds that is due in the calendar year that begins in such Fiscal Year; (ii) create and/or replenish reserve funds for the Bonds to the extent such replenishment has not been included in the computation of Special Tax Requirement in a previous Fiscal Year; (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year; (iv) pay Administrative Expenses; and (v) pay directly for Authorized Facilities. The amounts referred to above (except item (v)) 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 the Indenture; (ii) proceeds received from the collection of penalties associated with delinquent Special Taxes; and (iii) any other revenues available to reduce the Special Tax Requirement as determined by the Administrator.

"Taxable Property" means the geographic area within the Original Parcels, which area shall remain Taxable Property regardless of changes in land use, ownership, configuration, or Assessor's Parcel numbers.

"Undeveloped Property" means, in any Fiscal Year, all Parcels of Taxable Property that are not Developed Property.

B. <u>DATA FOR ANNUAL ADMINISTRATION</u>

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Taxable Property. The Administrator shall then determine: (i) whether each Parcel of Taxable Property is Developed Property or Undeveloped Property, and (ii) the Special Tax Requirement for the Fiscal Year.

C. MAXIMUM SPECIAL TAX

The Maximum Special Tax for each Parcel of Taxable Property for Fiscal Year 2017-18 is shown in Attachment 1 of this RMA, and such Maximum Special Tax shall apply whether the Parcel is Developed Property or Undeveloped Property. On July 1, 2018 and on each July 1 thereafter, the Maximum Special Taxes shall be increased by an amount equal to 2.0% of the amount in effect for the prior Fiscal Year.

If, in any Fiscal Year, an Original Parcel is subdivided, merged with another Parcel, or otherwise reconfigured, the Maximum Special Tax assigned to the Original Parcel shall be reallocated on a per-acre basis to any new Parcels created by the subdivision, merger, or reconfiguration, as determined by the Administrator. Notwithstanding the foregoing, a lot line adjustment that does not result in a significant change to the acreage of any Parcel, as determined by the Administrator, will not require a reallocation of the Maximum Special Taxes assigned to the Parcel(s) affected by the lot line adjustment. Under no circumstance shall the combined Maximum Special Taxes assigned to new Parcels upon subdivision or reconfiguration of an Original Parcel be less than the Maximum Special Tax that applied to the Original Parcel prior to the change.

D. METHOD OF LEVY OF THE SPECIAL TAX

The Administrator shall determine the Special Tax Requirement to be collected each Fiscal Year, and the Special Tax shall be levied as follows:

- Step 1: The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement prior to applying any available Capitalized Interest.
- Step 2: If additional revenue is needed after Step 1 and after applying Capitalized Interest to 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 each Parcel of Undeveloped Property for such Fiscal Year.

E. COLLECTION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section G below and provided further that the County may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner, and, to the extent permitted by the Act, 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, costs of constructing or acquiring authorized facilities from Special Tax proceeds have been paid, and all Administrative Expenses have been paid or reimbursed. However, in no event shall a Special Tax be levied in the CFD after Fiscal Year 2052-53. Under no circumstances may the Special Tax on a Parcel in private residential use be increased in any Fiscal Year as a consequence of delinquency or default in payment of the Special Tax levied on another Parcel or Parcels by more than ten percent (10%) above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults.

F. EXEMPTIONS

All Parcels of Taxable Property within the CFD shall remain Taxable Property in every year in which Special Taxes are levied. If a Parcel of Taxable Property becomes Public Property, the Parcel shall be subject to the levy of Special Taxes unless the Special Tax obligation on the Parcel is fully prepaid. Any Assessor's Parcel in the CFD that is not identified as an Original Parcel in Attachment 1 shall be exempt from the Special Tax. In addition, no Special Tax shall be levied on Parcels that have fully prepaid the Special Tax obligation.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

"Improvement Fund" means the account(s) (regardless of the actual name assigned) identified in the Indenture to hold funds that are available to acquire or construct Authorized Facilities.

"Maximum Special Tax Revenues" means the aggregate revenue that can be generated if the Maximum Special Tax is levied on all Parcels of Taxable Property in any given Fiscal Year.

"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, a Parcel making a prepayment, and a portion of the Special Tax will be used to pay a portion of the next principal payment on the Bonds that remain outstanding (as determined by the Administrator), that next principal payment shall be subtracted from the total Bond principal that remains outstanding, and the difference shall be used as the amount of Outstanding Bonds for purposes of this prepayment formula.

"Previously Issued Bonds" means all Bonds that have been issued on behalf of the CFD prior to the date of prepayment.

"Public Facilities Requirements" means either (i) \$5.5 million in 2017 dollars, which shall increase on January 1, 2018, and on each January 1 thereafter, by two percent (2%) of the amount in effect in the prior year, or (ii) 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 the CFD.

"Remaining Facilities Costs" means the Public Facilities Requirements (as defined above), minus public facility costs funded by Previously Issued Bonds (as defined above), developer equity, Special Tax revenues, and/or any other source of funding.

1. Full Prepayment

The Special Tax obligation applicable to a Parcel of Developed Property may be prepaid and the obligation of the Parcel to pay the Special Tax permanently satisfied as described herein, provided that a voluntary prepayment may be made only if there are no delinquent Special Taxes at the time of prepayment with respect to such Assessor's Parcel or any other Assessor's Parcel in the CFD owned or partially owned by the owner or partial owner of the subject Assessor's Parcel, and the owner requesting prepayment provides a written guarantee to the County that there are no such delinquencies. Anyone intending to prepay the Special Tax obligation of a Parcel shall provide the County with (i) written notice of intent to prepay, (ii) payment of fees established by the County to process the prepayment request, and (iii) a written guarantee that there are no delinquent Special Taxes or property taxes against the Parcel or any other Parcel in the CFD owned or partially owned by the owner or partial owner of the subject Parcel. Within a reasonable timeframe (as determined by the County), the County shall notify such owner of the prepayment amount for such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes (the "Prepayment Date").

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

Bond Redemption Amount

Plus Remaining Facilities Amount

plus Redemption Premium

plus Defeasance Requirement

plus Administrative Fees and Expenses

<u>less</u> <u>Reserve Fund Credit</u> equals Prepayment Amount

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

- Step 1. Compute the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the County.
- Step 2. Divide the Maximum Special Tax from Step 1 by the Maximum Special Tax Revenues.
- Step 3. Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
- **Step 4.** Compute the current Remaining Facilities Costs (if any).
- Step 5. Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid (the "Remaining Facilities Amount").

- **Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the "Redemption Premium"*).
- Step 7. Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds, which, depending on the Bond offering document, may be as early as the next interest payment date.
- Step 8. Compute the amount of interest the County reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 9. 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 in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the "Reserve Fund Credit").
- **Step 12.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the "*Prepayment Amount*").
- Step 13. From the Prepayment Amount, the amounts computed pursuant to Steps 3, 6, and 9 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 5 shall be deposited into the Improvement Fund. The amount computed pursuant to Step 10 shall be retained in the account or fund that is established to pay Administrative Expenses.

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

2. Partial Prepayment

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, except that the full amount of Administrative Fees and Expenses determined in Step 10 shall be included in the partial prepayment. The same conditions and requirements for a full prepayment, as described in Section G.1 above, shall apply to partial prepayments. The Maximum Special Tax that can be levied on an Assessor's Parcel after a partial prepayment is made shall be determined as follows:

- Step 1. Calculate the full prepayment (not including the amount collected for Administrative Fees and Expenses) that would be due from the Assessor's Parcel if the entire Special Tax obligation were being prepaid pursuant to Section G.1 above.
- Step 2. Divide the partial prepayment amount for the Parcel (not including the amount collected for Administrative Fees and Expenses) by the amount computed in Step 1 to determine a percentage.
- Step 3. Subtract the percentage computed in Step 2 from 100% to determine the "Remaining Percentage."
- Step 4. Multiply the Remaining Percentage from Step 3 by the Maximum Special Tax for the Assessor's Parcel to determine the new Maximum Special Tax that will be in effect for the Assessor's Parcel after the partial prepayment is applied.

Once a partial prepayment has been received, an Amendment to Special Tax Lien shall be recorded against the Parcel to reflect the reduced Special Tax lien for the Parcel, which shall be equal to the portion of the Maximum Special Tax that was not prepaid. However, an Amendment to Special Tax Lien shall not be recorded until all Special Taxes levied on the Parcel in the current or prior Fiscal Years have been collected.

H. INTERPRETATION OF SPECIAL TAX FORMULA

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

Attachment 1 County of Sacramento CFD No. 2016-2 (Florin Vineyard No. 1) Original Parcels and Maximum Special Taxes

Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *	Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *
115-2100-001	\$1,500	115-2110-035	\$1,500
115-2100-002	\$1,500	115-2110-036	\$1,500
115-2100-003	\$1,500	115-2110-037	\$1,500
115-2100-004	\$1,500	115-2110-038	\$1,500
115-2100-005	\$1.500	115-2110-039	\$1,500
115-2100-006	\$1,500	115-2110-040	\$1,200
115-2100-007	\$1,500	115-2110-041	\$1,200
115-2100-008	\$1,500	115-2110-042	\$1,200
115-2100-009	\$1,500	115-2110-043	\$1,200
115-2100-010	\$1,500	115-2110-049	\$1,500
115-2100-011	\$1,500	115-2110-050	\$1,500
115-2100-012	\$1,500	115-2110-051	\$1,500
115-2100-013	\$1,500	115-2110-052	\$1,500
115-2100-014	\$1,500	115-2110-053	\$1,500
115-2100-015	\$1 ,500	115-2110-054	\$1,500
115-2100-016	\$1,500	115-2110-055	\$1,500
115-2100-017	\$1,500	115-2110-056	\$1,500
115-2100-018	\$1,200	115-2110-057	\$1,500
115-2100-019	\$1,200	115-2110-058	\$1,500
115-2100-020	\$1,200	115-2110-059	\$1,500
115-2100-021	\$1,200	115-2110-060	\$1,200
115-2100-022	\$1,500	115-2110-061	\$1,200
115-2100-023	\$1,500	115-2110-062	\$1,500
115-2100-024	\$1,500	115-2110-063	\$1,500
115-2100-025	\$1,200	115-2110-064	\$1,500
115-2100-026	\$1,200	115-2110-065	\$1,200
115-2100-027	\$1,200	115-2110-066	\$1,200
115-2100-028	\$1,200	115-2110-067	\$1,200
115-2100-029	\$1,500	115-2110-068	\$1,200
115-2100-030	\$1,500	115-2110-069	\$1,500
115-2100-031	\$1,500	115-2110-070	\$1,500
115-2100-032	\$1,200	115-2110-071	\$1,500
115-2100-033	\$1,200	115-2110-072	\$1,200
115-2100-034	\$1,200	115-2110-073	\$1,200
115-2100-035	\$1,200	115-2120-003	\$1,500
115-2100-036	\$1,500	115-2120-004	\$1,500
115-2100-037	\$1,500	115-2120-005	\$1,500
115-2100-038	\$1,500	115-2120-006	\$1,500

Attachment 1 County of Sacramento CFD No. 2016-2 (Florin Vineyard No. 1) Original Parcels and Maximum Special Taxes

Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *	Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *
115-2100-039	\$1,200	115-2120-007	\$1,500
115-2100-040	\$1,200	115-2120-008	\$1,200
115-2100-041	\$1,200	115-2120-009	\$1,200
115-2100-042	\$1,200	115-2120-010	\$1,500
115-2100-043	\$1,500	115-2120-011	\$1,500
115-2100-044	\$1,500	115-2120-012	\$1,500
115-2100-045	\$1,500	115-2120-013	\$1,500
115-2100-046	\$1,200	115-2120-014	\$1,500
115-2100-047	\$1,200	115-2120-015	\$1,200
115-2100-048	\$1,500	115-2120-016	\$1,200
115-2100-049	\$1,500	115-2120-017	\$1,200
115-2100-050	\$1,500	115-2120-018	\$1,200
115-2100-051	\$1,500	115-2120-019	\$1,500
115-2100-052	\$1,500	115-2120-020	\$1,500
115-2100-053	\$1,500	115-2120-021	\$1,200
115-2100-054	\$1,500	115-2120-022	\$1,200
115-2100-055	\$1,500	115-2120-023	\$1,200
115-2100-056	\$1,500	115-2120-024	\$1,200
115-2100-057	\$1,500	115-2120-025	\$1,500
115-2100-058	\$1,500	115-2120-026	\$1,500
115-2100-059	\$1,500	115-2120-027	\$1,500
115-2100-060	\$1,200	115-2120-028	\$1,200
115-2100-061	\$1,200	115 -2120-029	\$1,200
115-2100-062	\$1,200	115-2120-030	\$1,200
115-2100-063	\$1,200	115- 2120-031	\$1,200
115-2100-064	\$1,500	115-2120-032	\$1,500
115-2100-065	\$1,500	115-2120-033	\$1,500
115-2100-066	\$1,500	115-2120-034	\$1,500
115-2100-067	\$1,500	115-2120-035	\$1,200
115-2100-068	\$1,500	115-2120-036	\$1,200
115-2100-069	\$1,500	115-2120-037	\$1,500
115-2100-070	\$1,200	115-2120-038	\$1,500
115- 2100-071	\$1,200	115-2120-039	\$1,500
115-2100-072	\$1,200	115-2120-040	\$1,500
115-2100-073	\$1,200	115-2120-041	\$1,500
115-2100-074	\$1,500	115-2120-042	\$1,500
115-2100-075	\$1,500	115-2120-043	\$1,500
115-2100-076	\$1,500	115-2120-044	\$1,500

Attachment 1 County of Sacramento CFD No. 2016-2 (Florin Vineyard No. 1) Original Parcels and Maximum Special Taxes

Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *	Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *
115-2100-077	\$1,500	115-2120-045	\$1,500
115-2100-078	\$1,500	115-2120-046	\$1,500
115-2100-079	\$1,500	115-2120-047	\$1,500
115-2100-080	\$1,200	115-2120-048	\$1,500
115-2100-081	\$1,200	115-2120-049	\$1,500
115-2100-082	\$1,500	115-2120-050	\$1,500
115-2100-083	\$1,500	115-2120-051	\$1,500
115-2100-084	\$1,500	115-2120-052	\$1,500
115-2100-085	\$1,200	115-2120-053	\$1,500
115-2100-086	\$1,200	115-2120-054	\$1,500
115-2100-087	\$1,200	115-2120-055	\$1,500
115-2100-088	\$1,200	115-2120-056	\$1,500
115-2100-089	\$1,500	115-2120-057	\$1,500
115-2100-090	\$1,500	115-2120-058	\$1,500
115-2100-091	\$1,500	115-2120-059	\$1,500
115-2100-092	\$1,500	115-2120-060	\$1,500
115-2100-093	\$1,500	115-2120-061	\$1,500
115-2100-094	\$1,500	115-2120-062	\$1,500
115-2110-001	\$1,500	115-2120-063	\$1,500
115-2110-002	\$1,500	115-2120-064	\$1,500
115-2110-003	\$1,200	115-2120-065	\$1,500
115-2110-004	\$1,200	115-2120-066	\$1,500
115-2110-005	\$1,500	115-2120-067	\$1,500
115-2110-006	\$1,500	115-2120-068	\$1,500
115-2110-007	\$1,500	115-2120-069	\$1,500
115-2110-008	\$1,200	115-2120-070	\$1,500
115-2110-009	\$1,200	115-2120-071	\$1,500
115-2110-010	\$1,500	115-2120-072	\$1,200
115-2110-011	\$1,500	115-2120-073	\$1,200
115-2110-012	\$1,500	115-2120-074	\$1,200
115-2110-013	\$1,500	115-2120-075	\$1,200
115-2110-014	\$1,500	115-2120-076	\$1,500
115-2110-015	\$1,500	115-2120-077	\$1,500
115-2110-016	\$1,500	115-2120-078	\$1,200
115-2110-017	\$1,500	115-2120-079	\$1,200
115-2110-018	\$1,500	115-2120-080	\$1,500
115-2110-019	\$1 ,200	115-2120-081	\$1,500
115-2110-020	\$1,200	115-2120-082	\$1,500

Attachment 1
County of Sacramento CFD No. 2016-2 (Florin Vineyard No. 1)
Original Parcels and Maximum Special Taxes

Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *	Fiscal Year 2017-18 Assessor's Parcel Number	Maximum Special Tax (FY 2017-18) *
115-2110-021	\$1,500	115-2120-083	\$1,500
115-2110-022	\$1,500	115-2120-084	\$1,500
115-2110-023	\$1,500	115-2120-085	\$1,200
115-2110-024	\$1,500	115-2120-086	\$1,200
115-2110-025	\$1,200	115-2120-087	\$1,200
115-2110-026	\$1,200	115-2120-088	\$1,200
115-2110-027	\$1,500	115-2120-089	\$1,500
115-2110-028	\$1,500	115-2120-090	\$1,500
115-2110-029	\$1,500	115-2120-091	\$1,500
115-2110-030	\$1,200	115-2120-092	\$1,500
115-2110-031	\$1,200	115-2120-093	\$1,500
115-2110-032	\$1,500	115-2120-094	\$1,200
115-2110-033	\$1,500	115-2120-095	\$1,200
115-2110-034	\$1,500		

Total Maximum Special Tax Revenues, FY 2017-18

\$357,900

^{*} On July 1, 2018 and on each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by an amount equal to 2.0% of the amount in effect for the prior Fiscal Year.