



GOODWIN CONSULTING GROUP

**WEST PATTERSON FINANCING AUTHORITY
COMMUNITY FACILITIES DISTRICT No. 2018-1
(VILLAGES OF PATTERSON)**

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

November 14, 2023

***Community Facilities District No. 2018-1
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 the West Patterson Financing Authority Community Facilities District No. 2018-1 (Villages of Patterson) (the “CFD” or “CFD No. 2018-1”):

Fiscal Year 2023-24 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
379*	\$708,261

**Does not include prepaid parcels.*

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

Tax Category	Units/Acres
Developed Property	403 Units*
Undeveloped Property	180.83 Acres

**Does not include units on prepaid parcels.*

For more information regarding the development status of CFD No. 2018-1, please see Section V of this report.

Outstanding Bonds Summary

Bonds	Original Principal	Amount Retired	Current Amount Outstanding
2021 Special Tax Bonds	\$4,465,000	\$80,000*	\$4,385,000*

**As of the date of this report.*

I. INTRODUCTION

West Patterson Financing Authority Community Facilities District No. 2018-1

On October 16, 2018, the West Patterson Financing Authority (the “Authority”) established Community Facilities District No. 2018-1 (Villages of Patterson) (“CFD No. 2018-1” or “CFD”). In a landowner election on the same day, the then qualified landowner electors within CFD No. 2018-1 authorized the levy of a Mello-Roos special tax on property within the CFD. The landowners also voted to incur bonded indebtedness in an amount not to exceed \$90,000,000. On October 27, 2021, \$4,465,000 in special tax bonds (the “Series 2021 Bonds”) were issued to finance public improvements within the CFD.

The types of facilities to be funded by special tax revenues generally include water improvements; drainage system improvements; wastewater improvements; water, sewer, and drainage facility oversizing; fire department facilities and equipment; school facilities; a community center; transportation and road improvements; City of Patterson downtown redevelopment; and other public infrastructure improvements for the benefit of residents within CFD No. 2018-1.

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, 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 CFD No. 2018-1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD and special taxes to be levied in fiscal year 2023-24. The Report also summarizes development activity as well as other pertinent information (e.g., prepayments) for CFD No. 2018-1.

The Report is organized into the following sections:

- **Section III** identifies financial obligations of CFD 2018-1 for fiscal year 2023-24.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in CFD 2018-1.
- **Section V** provides an update of the development activity occurring within CFD 2018-1.
- **Section VI** identifies parcels that have prepaid their special tax obligation, if any.
- **Section VII** provides information regarding state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”) for CFD No. 2018-1, which was adopted as an exhibit to the Resolution of Formation of the CFD, the Special Tax Requirement means the amount of special taxes that must be levied in any fiscal year (i) to pay principal and interest on the Bonds which is due in the calendar year which begins in such fiscal year, (ii) to create or replenish reserve funds, (iii) to cure any delinquencies in the payment of principal and interest on the Bonds which have occurred in the prior fiscal year, (iv) to pay administrative expenses, and (v) to pay the costs of public improvements and public infrastructure authorized to be financed by CFD No. 2018-1. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any fiscal year by (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Bond indenture, Bond resolution, or other legal document that set forth these terms, (ii) proceeds from the collection of penalties associated with delinquent special taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

For fiscal year 2023-24, the Special Tax Requirement is \$708,261 and is calculated in the table below.

Special Tax Requirement for Fiscal Year 2023-24

Series 2021 Bonds Debt Service Payments		\$209,200
Interest Due March 1, 2024	\$87,100	
Interest Due September 1, 2024	\$87,100	
Principal Payment Due September 1, 2024	\$35,000	
Direct Funding of Facilities (Pay-Go)		\$452,303
Administration Expenses		\$46,757
City	\$25,500	
Fiscal Agent	\$2,450	
Tax Administration Services	\$16,800	
WPFA Audited Financial Statements	\$1,931	
County Fees	\$76	
Fiscal Year 2023-24 Special Tax Requirement*		\$708,261

**Totals may not sum due to rounding.*

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within CFD No. 2018-1 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special taxes may be levied, the maximum special tax rates, and the methodology by which the special taxes are applied. On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel Numbers for all Parcels of Developed Property within CFD No. 2018-1. The Administrator shall also determine: (i) the Net Acreage of each Parcel; (ii) the Tax Zone within which each Parcel is located; (iii) which Parcels of Developed Property are Residential Property and Non-Residential Property; (iv) by reference to a condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property, Multi-Family Property, Affordable Single Family Property, and Affordable Multi-Family Property; and (v) the Special Tax Requirement for the Fiscal Year. *[All capitalized terms are defined in the RMA in Appendix C of this Report.]*

Maximum Special Tax Rates

The maximum special tax rates applicable to each category of property in CFD No. 2018-1 are set forth in Section C of the RMA. The percentage of the maximum special tax rates that will be levied on each land use category in fiscal year 2023-24 are determined by the method of apportionment included in Section D of the RMA. The table in Appendix A identifies the fiscal year 2023-24 maximum special tax rates and actual special tax rates for Taxable Property in CFD No. 2018-1.

Apportionment of Special Taxes

The amount of special tax levied on each parcel in CFD No. 2018-1 each fiscal year will be determined by application of Section D of the RMA.

Each fiscal year prior to the sale of Bonds, the Maximum Special Tax shall be levied on all parcels of Developed Property within CFD No. 2018-1. Each fiscal year after Bonds have been sold, the Administrator shall determine the Special Tax Requirement, and the Special Tax shall be levied proportionately on each parcel of Developed Property, up to 100% of the maximum special tax assigned to each parcel, until the amount levied is equal to the Special Tax Requirement.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 2018-1 in fiscal year 2023-24, is provided in Appendix B.

V. DEVELOPMENT UPDATE

As of June 1, 2023, 403 units have issued building permits. Based on the current status of development in CFD No. 2018-1, the following table summarizes the allocation of parcels to the special tax categories established in the RMA.

Allocation to Special Tax Categories* Fiscal Year 2023-24

Land Use Class	Number of Units
Single-Family Detached Property	367 Units
Single-Family Attached Property	0 Units
Multi-Family Lower Density Property	36 Units
Multi-Family Higher Density Property	0 Units
Affordable Single-Family Property	0 Units
Affordable Multi-Family Property	0 Units

*Does not include prepaid parcels.

VI. PREPAYMENTS

As of June 30, 2022, property owners of 43 parcels within CFD No. 2018-1 have fully prepaid their special tax obligation. Those 43 parcels are identified by assessor's parcel number below:

047-059-011-000	047-061-014-000	047-061-029-000
047-059-012-000	047-061-015-000	047-061-030-000
047-061-001-000	047-061-016-000	047-061-031-000
047-061-002-000	047-061-017-000	047-061-032-000
047-061-003-000	047-061-018-000	047-061-033-000
047-061-004-000	047-061-019-000	047-061-034-000
047-061-005-000	047-061-020-000	047-061-035-000
047-061-006-000	047-061-021-000	047-061-036-000
047-061-007-000	047-061-022-000	047-061-037-000
047-061-008-000	047-061-023-000	047-061-038-000
047-061-009-000	047-061-024-000	047-061-039-000
047-061-010-000	047-061-025-000	047-061-040-000
047-061-011-000	047-061-026-000	047-061-041-000
047-061-012-000	047-061-027-000	
047-061-013-000	047-061-028-000	

VII. STATE REPORTING REQUIREMENTS

Special Tax and Bond Accountability Report (Senate Bill No. 165)

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

Government Code 53343.2

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

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

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

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions

Report that is prepared for the State Controller's Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

Government Code 65940.1

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

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

APPENDIX A

*Summary of Fiscal Year
2023-24 Special Tax Levy*

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)**

Special Tax Levy Summary for Fiscal Year 2023-24

Special Tax Category	Tax Zone	Number of Units, Parcels, or Acres	FY 2023-24 Maximum Special Tax Rate	FY 2023-24 Actual Special Tax Rate	FY 2023-24 Special Tax Levy
Single Family Detached Property	1	367 Units	\$1,852.54	\$1,852.54	\$679,882.18
Single Family Attached Property	1	0 Units	\$1,114.90	\$0.00	\$0.00
Multi-Family Lower Density Property	1	36 Units	\$788.31	\$788.31	\$28,379.28
Multi-Family Higher Density Property	1	0 Units	\$608.13	\$0.00	\$0.00
Affordable Single Family Property	1	0 Units	\$546.19	\$0.00	\$0.00
Affordable Multi-Family Property	1	0 Units	\$360.37	\$0.00	\$0.00
Non-Residential Property	1	0 Net Acres	\$3,378.49	\$0.00	\$0.00
Prepaid Parcels	1	43 Parcels	\$0.00	\$0.00	\$0.00
Total Fiscal Year 2023-24 Special Tax Levy					\$708,261.46

Goodwin Consulting Group, Inc.

APPENDIX B

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

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-025-019-000	\$0.00	\$0.00
047-025-020-000	\$0.00	\$0.00
047-025-036-000	\$0.00	\$0.00
047-025-069-000	\$0.00	\$0.00
047-031-005-000	\$0.00	\$0.00
047-031-043-000	\$0.00	\$0.00
047-031-055-000	\$0.00	\$0.00
047-031-061-000	\$0.00	\$0.00
047-031-062-000	\$0.00	\$0.00
047-031-063-000	\$0.00	\$0.00
047-031-065-000	\$0.00	\$0.00
047-031-067-000	\$0.00	\$0.00
047-059-010-000	\$0.00	\$0.00
047-059-011-000	\$0.00	\$0.00
047-059-012-000	\$0.00	\$0.00
047-059-013-000	\$0.00	\$0.00
047-061-001-000	\$0.00	\$0.00
047-061-002-000	\$0.00	\$0.00
047-061-003-000	\$0.00	\$0.00
047-061-004-000	\$0.00	\$0.00
047-061-005-000	\$0.00	\$0.00
047-061-006-000	\$0.00	\$0.00
047-061-007-000	\$0.00	\$0.00
047-061-008-000	\$0.00	\$0.00
047-061-009-000	\$0.00	\$0.00
047-061-010-000	\$0.00	\$0.00
047-061-011-000	\$0.00	\$0.00
047-061-012-000	\$0.00	\$0.00
047-061-013-000	\$0.00	\$0.00
047-061-014-000	\$0.00	\$0.00
047-061-015-000	\$0.00	\$0.00
047-061-016-000	\$0.00	\$0.00
047-061-017-000	\$0.00	\$0.00
047-061-018-000	\$0.00	\$0.00
047-061-019-000	\$0.00	\$0.00
047-061-020-000	\$0.00	\$0.00
047-061-021-000	\$0.00	\$0.00
047-061-022-000	\$0.00	\$0.00
047-061-023-000	\$0.00	\$0.00
047-061-024-000	\$0.00	\$0.00

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy**

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-061-025-000	\$0.00	\$0.00
047-061-026-000	\$0.00	\$0.00
047-061-027-000	\$0.00	\$0.00
047-061-028-000	\$0.00	\$0.00
047-061-029-000	\$0.00	\$0.00
047-061-030-000	\$0.00	\$0.00
047-061-031-000	\$0.00	\$0.00
047-061-032-000	\$0.00	\$0.00
047-061-033-000	\$0.00	\$0.00
047-061-034-000	\$0.00	\$0.00
047-061-035-000	\$0.00	\$0.00
047-061-036-000	\$0.00	\$0.00
047-061-037-000	\$0.00	\$0.00
047-061-038-000	\$0.00	\$0.00
047-061-039-000	\$0.00	\$0.00
047-061-040-000	\$0.00	\$0.00
047-061-041-000	\$0.00	\$0.00
047-061-042-000	\$0.00	\$0.00
047-061-043-000	\$0.00	\$0.00
047-062-001-000	\$0.00	\$0.00
047-062-002-000	\$0.00	\$0.00
047-062-003-000	\$0.00	\$0.00
047-062-004-000	\$0.00	\$0.00
047-062-005-000	\$0.00	\$0.00
047-062-006-000	\$0.00	\$0.00
047-062-007-000	\$1,852.54	\$1,852.54
047-062-008-000	\$1,852.54	\$1,852.54
047-062-009-000	\$1,852.54	\$1,852.54
047-062-010-000	\$1,852.54	\$1,852.54
047-062-011-000	\$1,852.54	\$1,852.54
047-062-012-000	\$1,852.54	\$1,852.54
047-062-013-000	\$1,852.54	\$1,852.54
047-062-014-000	\$1,852.54	\$1,852.54
047-062-015-000	\$0.00	\$0.00
047-062-016-000	\$0.00	\$0.00
047-062-017-000	\$0.00	\$0.00
047-062-018-000	\$1,852.54	\$1,852.54
047-062-019-000	\$1,852.54	\$1,852.54
047-062-020-000	\$0.00	\$0.00
047-062-021-000	\$1,852.54	\$1,852.54
047-062-022-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-062-023-000	\$1,852.54	\$1,852.54
047-062-024-000	\$1,852.54	\$1,852.54
047-062-025-000	\$1,852.54	\$1,852.54
047-062-026-000	\$1,852.54	\$1,852.54
047-062-027-000	\$1,852.54	\$1,852.54
047-062-028-000	\$1,852.54	\$1,852.54
047-062-029-000	\$1,852.54	\$1,852.54
047-062-030-000	\$1,852.54	\$1,852.54
047-063-001-000	\$1,852.54	\$1,852.54
047-063-002-000	\$1,852.54	\$1,852.54
047-063-003-000	\$1,852.54	\$1,852.54
047-063-004-000	\$1,852.54	\$1,852.54
047-063-005-000	\$1,852.54	\$1,852.54
047-063-006-000	\$1,852.54	\$1,852.54
047-063-007-000	\$1,852.54	\$1,852.54
047-063-008-000	\$1,852.54	\$1,852.54
047-063-009-000	\$1,852.54	\$1,852.54
047-063-010-000	\$1,852.54	\$1,852.54
047-063-011-000	\$1,852.54	\$1,852.54
047-063-012-000	\$1,852.54	\$1,852.54
047-063-013-000	\$1,852.54	\$1,852.54
047-063-014-000	\$1,852.54	\$1,852.54
047-063-015-000	\$1,852.54	\$1,852.54
047-063-016-000	\$1,852.54	\$1,852.54
047-063-017-000	\$1,852.54	\$1,852.54
047-063-018-000	\$1,852.54	\$1,852.54
047-063-019-000	\$1,852.54	\$1,852.54
047-063-020-000	\$1,852.54	\$1,852.54
047-063-021-000	\$1,852.54	\$1,852.54
047-063-022-000	\$1,852.54	\$1,852.54
047-063-023-000	\$1,852.54	\$1,852.54
047-063-024-000	\$1,852.54	\$1,852.54
047-063-025-000	\$1,852.54	\$1,852.54
047-063-026-000	\$1,852.54	\$1,852.54
047-063-027-000	\$1,852.54	\$1,852.54
047-063-028-000	\$1,852.54	\$1,852.54
047-063-029-000	\$1,852.54	\$1,852.54
047-063-030-000	\$1,852.54	\$1,852.54
047-063-031-000	\$1,852.54	\$1,852.54
047-063-032-000	\$1,852.54	\$1,852.54
047-064-001-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-064-002-000	\$1,852.54	\$1,852.54
047-064-003-000	\$1,852.54	\$1,852.54
047-064-004-000	\$1,852.54	\$1,852.54
047-064-005-000	\$1,852.54	\$1,852.54
047-064-006-000	\$1,852.54	\$1,852.54
047-064-007-000	\$1,852.54	\$1,852.54
047-064-008-000	\$1,852.54	\$1,852.54
047-064-009-000	\$1,852.54	\$1,852.54
047-064-010-000	\$1,852.54	\$1,852.54
047-064-011-000	\$1,852.54	\$1,852.54
047-064-012-000	\$1,852.54	\$1,852.54
047-064-013-000	\$1,852.54	\$1,852.54
047-064-014-000	\$1,852.54	\$1,852.54
047-064-015-000	\$1,852.54	\$1,852.54
047-064-016-000	\$1,852.54	\$1,852.54
047-064-017-000	\$1,852.54	\$1,852.54
047-064-018-000	\$1,852.54	\$1,852.54
047-064-019-000	\$1,852.54	\$1,852.54
047-064-020-000	\$1,852.54	\$1,852.54
047-064-021-000	\$1,852.54	\$1,852.54
047-064-022-000	\$1,852.54	\$1,852.54
047-064-023-000	\$1,852.54	\$1,852.54
047-064-024-000	\$1,852.54	\$1,852.54
047-064-025-000	\$1,852.54	\$1,852.54
047-064-026-000	\$1,852.54	\$1,852.54
047-064-027-000	\$1,852.54	\$1,852.54
047-064-028-000	\$1,852.54	\$1,852.54
047-064-029-000	\$1,852.54	\$1,852.54
047-064-030-000	\$1,852.54	\$1,852.54
047-064-031-000	\$1,852.54	\$1,852.54
047-064-032-000	\$1,852.54	\$1,852.54
047-065-001-000	\$1,852.54	\$1,852.54
047-065-002-000	\$1,852.54	\$1,852.54
047-065-003-000	\$1,852.54	\$1,852.54
047-065-004-000	\$1,852.54	\$1,852.54
047-065-005-000	\$1,852.54	\$1,852.54
047-065-006-000	\$1,852.54	\$1,852.54
047-065-007-000	\$1,852.54	\$1,852.54
047-065-008-000	\$1,852.54	\$1,852.54
047-065-009-000	\$1,852.54	\$1,852.54
047-065-010-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-065-011-000	\$1,852.54	\$1,852.54
047-065-012-000	\$1,852.54	\$1,852.54
047-065-013-000	\$1,852.54	\$1,852.54
047-065-014-000	\$1,852.54	\$1,852.54
047-065-015-000	\$1,852.54	\$1,852.54
047-065-016-000	\$1,852.54	\$1,852.54
047-065-017-000	\$1,852.54	\$1,852.54
047-065-018-000	\$1,852.54	\$1,852.54
047-065-019-000	\$1,852.54	\$1,852.54
047-065-020-000	\$1,852.54	\$1,852.54
047-065-021-000	\$1,852.54	\$1,852.54
047-065-022-000	\$1,852.54	\$1,852.54
047-065-023-000	\$1,852.54	\$1,852.54
047-065-024-000	\$1,852.54	\$1,852.54
047-065-025-000	\$1,852.54	\$1,852.54
047-065-026-000	\$1,852.54	\$1,852.54
047-065-027-000	\$1,852.54	\$1,852.54
047-065-028-000	\$1,852.54	\$1,852.54
047-065-029-000	\$1,852.54	\$1,852.54
047-065-030-000	\$1,852.54	\$1,852.54
047-065-031-000	\$1,852.54	\$1,852.54
047-065-032-000	\$1,852.54	\$1,852.54
047-065-033-000	\$1,852.54	\$1,852.54
047-065-034-000	\$1,852.54	\$1,852.54
047-065-035-000	\$1,852.54	\$1,852.54
047-065-036-000	\$1,852.54	\$1,852.54
047-065-037-000	\$1,852.54	\$1,852.54
047-065-038-000	\$1,852.54	\$1,852.54
047-066-001-000	\$0.00	\$0.00
047-066-002-000	\$1,852.54	\$1,852.54
047-066-003-000	\$1,852.54	\$1,852.54
047-066-004-000	\$0.00	\$0.00
047-066-005-000	\$0.00	\$0.00
047-066-006-000	\$1,852.54	\$1,852.54
047-066-007-000	\$1,852.54	\$1,852.54
047-066-008-000	\$1,852.54	\$1,852.54
047-066-009-000	\$1,852.54	\$1,852.54
047-066-010-000	\$1,852.54	\$1,852.54
047-066-011-000	\$1,852.54	\$1,852.54
047-066-012-000	\$1,852.54	\$1,852.54
047-066-013-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-066-014-000	\$1,852.54	\$1,852.54
047-066-015-000	\$1,852.54	\$1,852.54
047-066-016-000	\$1,852.54	\$1,852.54
047-066-017-000	\$1,852.54	\$1,852.54
047-066-018-000	\$1,852.54	\$1,852.54
047-066-019-000	\$1,852.54	\$1,852.54
047-066-020-000	\$1,852.54	\$1,852.54
047-066-021-000	\$1,852.54	\$1,852.54
047-066-022-000	\$1,852.54	\$1,852.54
047-066-023-000	\$1,852.54	\$1,852.54
047-066-024-000	\$1,852.54	\$1,852.54
047-066-025-000	\$1,852.54	\$1,852.54
047-066-026-000	\$1,852.54	\$1,852.54
047-066-027-000	\$1,852.54	\$1,852.54
047-066-028-000	\$1,852.54	\$1,852.54
047-066-029-000	\$1,852.54	\$1,852.54
047-066-030-000	\$1,852.54	\$1,852.54
047-066-031-000	\$1,852.54	\$1,852.54
047-066-032-000	\$1,852.54	\$1,852.54
047-066-033-000	\$1,852.54	\$1,852.54
047-066-034-000	\$1,852.54	\$1,852.54
047-066-035-000	\$1,852.54	\$1,852.54
047-066-036-000	\$1,852.54	\$1,852.54
047-066-037-000	\$1,852.54	\$1,852.54
047-066-038-000	\$1,852.54	\$1,852.54
047-066-039-000	\$1,852.54	\$1,852.54
047-066-040-000	\$1,852.54	\$1,852.54
047-066-041-000	\$1,852.54	\$1,852.54
047-066-042-000	\$1,852.54	\$1,852.54
047-066-043-000	\$1,852.54	\$1,852.54
047-066-044-000	\$1,852.54	\$1,852.54
047-066-045-000	\$1,852.54	\$1,852.54
047-066-046-000	\$1,852.54	\$1,852.54
047-066-047-000	\$1,852.54	\$1,852.54
047-066-048-000	\$1,852.54	\$1,852.54
047-067-001-000	\$0.00	\$0.00
047-067-002-000	\$1,852.54	\$1,852.54
047-067-003-000	\$1,852.54	\$1,852.54
047-067-004-000	\$1,852.54	\$1,852.54
047-067-005-000	\$1,852.54	\$1,852.54
047-067-006-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-067-007-000	\$1,852.54	\$1,852.54
047-067-008-000	\$1,852.54	\$1,852.54
047-067-009-000	\$1,852.54	\$1,852.54
047-067-010-000	\$0.00	\$0.00
047-068-012-000	\$1,852.54	\$1,852.54
047-068-013-000	\$1,852.54	\$1,852.54
047-068-014-000	\$1,852.54	\$1,852.54
047-068-015-000	\$1,852.54	\$1,852.54
047-068-016-000	\$1,852.54	\$1,852.54
047-068-017-000	\$1,852.54	\$1,852.54
047-068-018-000	\$1,852.54	\$1,852.54
047-068-019-000	\$1,852.54	\$1,852.54
047-068-020-000	\$1,852.54	\$1,852.54
047-068-021-000	\$1,852.54	\$1,852.54
047-068-022-000	\$1,852.54	\$1,852.54
047-068-023-000	\$1,852.54	\$1,852.54
047-068-024-000	\$1,852.54	\$1,852.54
047-068-025-000	\$1,852.54	\$1,852.54
047-068-026-000	\$1,852.54	\$1,852.54
047-068-027-000	\$1,852.54	\$1,852.54
047-068-028-000	\$1,852.54	\$1,852.54
047-068-029-000	\$1,852.54	\$1,852.54
047-068-030-000	\$1,852.54	\$1,852.54
047-068-031-000	\$1,852.54	\$1,852.54
047-068-032-000	\$1,852.54	\$1,852.54
047-068-033-000	\$1,852.54	\$1,852.54
047-068-034-000	\$1,852.54	\$1,852.54
047-068-035-000	\$1,852.54	\$1,852.54
047-068-036-000	\$1,852.54	\$1,852.54
047-068-037-000	\$1,852.54	\$1,852.54
047-068-038-000	\$1,852.54	\$1,852.54
047-068-039-000	\$1,852.54	\$1,852.54
047-068-040-000	\$1,852.54	\$1,852.54
047-068-041-000	\$1,852.54	\$1,852.54
047-068-042-000	\$1,852.54	\$1,852.54
047-068-043-000	\$1,852.54	\$1,852.54
047-068-044-000	\$1,852.54	\$1,852.54
047-068-045-000	\$0.00	\$0.00
047-069-001-000	\$1,852.54	\$1,852.54
047-069-002-000	\$1,852.54	\$1,852.54
047-069-003-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-069-004-000	\$1,852.54	\$1,852.54
047-069-005-000	\$1,852.54	\$1,852.54
047-069-006-000	\$1,852.54	\$1,852.54
047-069-007-000	\$1,852.54	\$1,852.54
047-069-008-000	\$1,852.54	\$1,852.54
047-069-009-000	\$1,852.54	\$1,852.54
047-069-010-000	\$1,852.54	\$1,852.54
047-069-011-000	\$1,852.54	\$1,852.54
047-069-012-000	\$1,852.54	\$1,852.54
047-069-013-000	\$1,852.54	\$1,852.54
047-069-014-000	\$1,852.54	\$1,852.54
047-069-015-000	\$1,852.54	\$1,852.54
047-069-016-000	\$1,852.54	\$1,852.54
047-069-017-000	\$1,852.54	\$1,852.54
047-069-018-000	\$1,852.54	\$1,852.54
047-069-019-000	\$1,852.54	\$1,852.54
047-069-020-000	\$1,852.54	\$1,852.54
047-069-021-000	\$1,852.54	\$1,852.54
047-069-022-000	\$1,852.54	\$1,852.54
047-069-023-000	\$1,852.54	\$1,852.54
047-069-024-000	\$1,852.54	\$1,852.54
047-069-025-000	\$1,852.54	\$1,852.54
047-069-026-000	\$1,852.54	\$1,852.54
047-069-027-000	\$1,852.54	\$1,852.54
047-069-028-000	\$1,852.54	\$1,852.54
047-069-029-000	\$1,852.54	\$1,852.54
047-069-030-000	\$1,852.54	\$1,852.54
047-069-031-000	\$1,852.54	\$1,852.54
047-069-032-000	\$1,852.54	\$1,852.54
047-069-033-000	\$1,852.54	\$1,852.54
047-069-034-000	\$1,852.54	\$1,852.54
047-069-035-000	\$1,852.54	\$1,852.54
047-069-036-000	\$0.00	\$0.00
047-070-001-000	\$1,852.54	\$1,852.54
047-070-002-000	\$1,852.54	\$1,852.54
047-070-003-000	\$1,852.54	\$1,852.54
047-070-004-000	\$1,852.54	\$1,852.54
047-070-005-000	\$1,852.54	\$1,852.54
047-070-006-000	\$1,852.54	\$1,852.54
047-070-007-000	\$1,852.54	\$1,852.54
047-070-008-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-070-009-000	\$1,852.54	\$1,852.54
047-070-010-000	\$1,852.54	\$1,852.54
047-070-011-000	\$1,852.54	\$1,852.54
047-070-012-000	\$1,852.54	\$1,852.54
047-070-013-000	\$1,852.54	\$1,852.54
047-070-014-000	\$1,852.54	\$1,852.54
047-070-015-000	\$1,852.54	\$1,852.54
047-070-016-000	\$1,852.54	\$1,852.54
047-070-017-000	\$1,852.54	\$1,852.54
047-070-018-000	\$1,852.54	\$1,852.54
047-070-019-000	\$1,852.54	\$1,852.54
047-070-020-000	\$1,852.54	\$1,852.54
047-070-021-000	\$1,852.54	\$1,852.54
047-070-022-000	\$1,852.54	\$1,852.54
047-070-023-000	\$1,852.54	\$1,852.54
047-070-024-000	\$1,852.54	\$1,852.54
047-070-025-000	\$1,852.54	\$1,852.54
047-070-026-000	\$1,852.54	\$1,852.54
047-070-027-000	\$1,852.54	\$1,852.54
047-070-028-000	\$1,852.54	\$1,852.54
047-070-029-000	\$1,852.54	\$1,852.54
047-070-030-000	\$1,852.54	\$1,852.54
047-070-031-000	\$1,852.54	\$1,852.54
047-070-032-000	\$1,852.54	\$1,852.54
047-071-001-000	\$1,852.54	\$1,852.54
047-071-002-000	\$1,852.54	\$1,852.54
047-071-003-000	\$1,852.54	\$1,852.54
047-071-004-000	\$1,852.54	\$1,852.54
047-071-005-000	\$1,852.54	\$1,852.54
047-071-006-000	\$1,852.54	\$1,852.54
047-071-007-000	\$1,852.54	\$1,852.54
047-071-008-000	\$1,852.54	\$1,852.54
047-071-009-000	\$1,852.54	\$1,852.54
047-071-010-000	\$1,852.54	\$1,852.54
047-071-011-000	\$1,852.54	\$1,852.54
047-071-012-000	\$1,852.54	\$1,852.54
047-071-013-000	\$1,852.54	\$1,852.54
047-071-014-000	\$1,852.54	\$1,852.54
047-071-015-000	\$1,852.54	\$1,852.54
047-071-016-000	\$1,852.54	\$1,852.54
047-071-017-000	\$1,852.54	\$1,852.54

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy**

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-071-018-000	\$1,852.54	\$1,852.54
047-071-019-000	\$1,852.54	\$1,852.54
047-071-020-000	\$1,852.54	\$1,852.54
047-071-021-000	\$0.00	\$0.00
047-071-022-000	\$1,852.54	\$1,852.54
047-071-023-000	\$1,852.54	\$1,852.54
047-071-024-000	\$0.00	\$0.00
047-071-025-000	\$0.00	\$0.00
047-071-026-000	\$0.00	\$0.00
047-071-027-000	\$0.00	\$0.00
047-071-028-000	\$0.00	\$0.00
047-071-029-000	\$0.00	\$0.00
047-071-030-000	\$0.00	\$0.00
047-071-031-000	\$1,852.54	\$1,852.54
047-071-032-000	\$1,852.54	\$1,852.54
047-071-033-000	\$1,852.54	\$1,852.54
047-071-034-000	\$1,852.54	\$1,852.54
047-071-035-000	\$0.00	\$0.00
047-071-036-000	\$0.00	\$0.00
047-071-037-000	\$0.00	\$0.00
047-071-038-000	\$0.00	\$0.00
047-071-039-000	\$0.00	\$0.00
047-071-040-000	\$0.00	\$0.00
047-072-001-000	\$0.00	\$0.00
047-072-002-000	\$0.00	\$0.00
047-072-003-000	\$0.00	\$0.00
047-072-004-000	\$0.00	\$0.00
047-072-005-000	\$0.00	\$0.00
047-072-006-000	\$0.00	\$0.00
047-072-007-000	\$0.00	\$0.00
047-072-008-000	\$0.00	\$0.00
047-072-009-000	\$0.00	\$0.00
047-072-010-000	\$0.00	\$0.00
047-072-011-000	\$0.00	\$0.00
047-072-012-000	\$0.00	\$0.00
047-072-013-000	\$0.00	\$0.00
047-072-014-000	\$0.00	\$0.00
047-072-015-000	\$0.00	\$0.00
047-072-016-000	\$0.00	\$0.00
047-072-017-000	\$0.00	\$0.00
047-072-018-000	\$0.00	\$0.00

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-072-019-000	\$0.00	\$0.00
047-072-020-000	\$0.00	\$0.00
047-072-021-000	\$0.00	\$0.00
047-072-022-000	\$0.00	\$0.00
047-072-023-000	\$0.00	\$0.00
047-072-024-000	\$0.00	\$0.00
047-072-025-000	\$0.00	\$0.00
047-072-026-000	\$0.00	\$0.00
047-072-027-000	\$0.00	\$0.00
047-072-028-000	\$0.00	\$0.00
047-072-029-000	\$0.00	\$0.00
047-072-030-000	\$0.00	\$0.00
047-072-031-000	\$0.00	\$0.00
047-072-032-000	\$0.00	\$0.00
047-073-001-000	\$1,852.54	\$1,852.54
047-073-002-000	\$1,852.54	\$1,852.54
047-073-003-000	\$1,852.54	\$1,852.54
047-073-004-000	\$1,852.54	\$1,852.54
047-073-005-000	\$1,852.54	\$1,852.54
047-073-006-000	\$1,852.54	\$1,852.54
047-073-007-000	\$1,852.54	\$1,852.54
047-073-008-000	\$1,852.54	\$1,852.54
047-073-009-000	\$1,852.54	\$1,852.54
047-073-010-000	\$1,852.54	\$1,852.54
047-073-011-000	\$1,852.54	\$1,852.54
047-073-012-000	\$1,852.54	\$1,852.54
047-073-013-000	\$1,852.54	\$1,852.54
047-073-014-000	\$1,852.54	\$1,852.54
047-073-015-000	\$1,852.54	\$1,852.54
047-073-016-000	\$1,852.54	\$1,852.54
047-073-017-000	\$1,852.54	\$1,852.54
047-073-018-000	\$1,852.54	\$1,852.54
047-073-019-000	\$1,852.54	\$1,852.54
047-073-020-000	\$1,852.54	\$1,852.54
047-073-021-000	\$1,852.54	\$1,852.54
047-073-022-000	\$1,852.54	\$1,852.54
047-073-023-000	\$1,852.54	\$1,852.54
047-073-024-000	\$1,852.54	\$1,852.54
047-073-025-000	\$1,852.54	\$1,852.54
047-073-026-000	\$1,852.54	\$1,852.54
047-073-027-000	\$1,852.54	\$1,852.54

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-073-028-000	\$1,852.54	\$1,852.54
047-073-029-000	\$1,852.54	\$1,852.54
047-073-030-000	\$1,852.54	\$1,852.54
047-073-031-000	\$1,852.54	\$1,852.54
047-073-032-000	\$1,852.54	\$1,852.54
047-073-033-000	\$1,852.54	\$1,852.54
047-073-034-000	\$1,852.54	\$1,852.54
047-073-035-000	\$1,852.54	\$1,852.54
047-073-036-000	\$1,852.54	\$1,852.54
047-073-037-000	\$1,852.54	\$1,852.54
047-073-038-000	\$1,852.54	\$1,852.54
047-073-039-000	\$1,852.54	\$1,852.54
047-073-040-000	\$1,852.54	\$1,852.54
047-073-041-000	\$1,852.54	\$1,852.54
047-073-042-000	\$0.00	\$0.00
047-073-044-000	\$1,852.54	\$1,852.54
047-073-045-000	\$1,852.54	\$1,852.54
047-073-046-000	\$1,852.54	\$1,852.54
047-073-047-000	\$1,852.54	\$1,852.54
047-073-048-000	\$1,852.54	\$1,852.54
047-073-049-000	\$1,852.54	\$1,852.54
047-073-050-000	\$1,852.54	\$1,852.54
047-073-051-000	\$1,852.54	\$1,852.54
047-073-052-000	\$1,852.54	\$1,852.54
047-073-053-000	\$0.00	\$0.00
047-073-054-000	\$0.00	\$0.00
047-073-055-000	\$0.00	\$0.00
047-073-056-000	\$0.00	\$0.00
047-073-057-000	\$0.00	\$0.00
047-073-058-000	\$0.00	\$0.00
047-073-059-000	\$0.00	\$0.00
047-073-060-000	\$0.00	\$0.00
047-073-061-000	\$0.00	\$0.00
047-073-062-000	\$0.00	\$0.00
047-073-063-000	\$0.00	\$0.00
047-073-064-000	\$0.00	\$0.00
047-073-065-000	\$0.00	\$0.00
047-073-066-000	\$0.00	\$0.00
047-073-067-000	\$0.00	\$0.00
047-073-068-000	\$0.00	\$0.00
047-073-069-000	\$0.00	\$0.00

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy**

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-073-070-000	\$0.00	\$0.00
047-073-071-000	\$0.00	\$0.00
047-073-072-000	\$0.00	\$0.00
047-073-073-000	\$0.00	\$0.00
047-073-074-000	\$0.00	\$0.00
047-073-075-000	\$0.00	\$0.00
047-073-076-000	\$0.00	\$0.00
047-073-077-000	\$0.00	\$0.00
047-073-078-000	\$0.00	\$0.00
047-073-079-000	\$0.00	\$0.00
047-073-080-000	\$0.00	\$0.00
047-073-081-000	\$0.00	\$0.00
047-073-082-000	\$0.00	\$0.00
047-073-083-000	\$0.00	\$0.00
047-073-084-000	\$0.00	\$0.00
047-073-085-000	\$1,852.54	\$1,852.54
047-073-086-000	\$1,852.54	\$1,852.54
047-073-087-000	\$1,852.54	\$1,852.54
047-073-088-000	\$1,852.54	\$1,852.54
047-073-089-000	\$1,852.54	\$1,852.54
047-073-090-000	\$1,852.54	\$1,852.54
047-073-091-000	\$1,852.54	\$1,852.54
047-073-092-000	\$1,852.54	\$1,852.54
047-073-093-000	\$1,852.54	\$1,852.54
047-073-094-000	\$1,852.54	\$1,852.54
047-073-095-000	\$1,852.54	\$1,852.54
047-073-096-000	\$1,852.54	\$1,852.54
047-073-097-000	\$1,852.54	\$1,852.54
047-073-098-000	\$1,852.54	\$1,852.54
047-073-099-000	\$1,852.54	\$1,852.54
047-073-100-000	\$1,852.54	\$1,852.54
047-074-001-000	\$0.00	\$0.00
047-074-002-000	\$0.00	\$0.00
047-074-003-000	\$0.00	\$0.00
047-074-004-000	\$0.00	\$0.00
047-074-005-000	\$0.00	\$0.00
047-074-006-000	\$0.00	\$0.00
047-074-007-000	\$0.00	\$0.00
047-074-008-000	\$0.00	\$0.00
047-074-009-000	\$0.00	\$0.00
047-074-010-000	\$0.00	\$0.00

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy**

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-074-011-000	\$0.00	\$0.00
047-074-012-000	\$0.00	\$0.00
047-074-013-000	\$0.00	\$0.00
047-074-014-000	\$0.00	\$0.00
047-074-015-000	\$0.00	\$0.00
047-074-016-000	\$0.00	\$0.00
047-074-017-000	\$0.00	\$0.00
047-074-018-000	\$0.00	\$0.00
047-074-019-000	\$0.00	\$0.00
047-074-020-000	\$0.00	\$0.00
047-074-021-000	\$0.00	\$0.00
047-074-022-000	\$0.00	\$0.00
047-074-023-000	\$0.00	\$0.00
047-074-024-000	\$0.00	\$0.00
047-074-025-000	\$0.00	\$0.00
047-074-026-000	\$0.00	\$0.00
047-074-027-000	\$0.00	\$0.00
047-074-028-000	\$0.00	\$0.00
047-074-029-000	\$0.00	\$0.00
047-074-030-000	\$0.00	\$0.00
047-074-031-000	\$0.00	\$0.00
047-074-032-000	\$0.00	\$0.00
047-074-033-000	\$0.00	\$0.00
047-074-034-000	\$0.00	\$0.00
047-074-035-000	\$0.00	\$0.00
047-074-036-000	\$0.00	\$0.00
047-074-037-000	\$0.00	\$0.00
047-074-038-000	\$0.00	\$0.00
047-074-039-000	\$0.00	\$0.00
047-074-040-000	\$0.00	\$0.00
047-074-041-000	\$0.00	\$0.00
047-074-042-000	\$0.00	\$0.00
047-074-043-000	\$0.00	\$0.00
047-074-044-000	\$0.00	\$0.00
047-074-045-000	\$0.00	\$0.00
047-074-046-000	\$0.00	\$0.00
047-074-047-000	\$0.00	\$0.00
047-074-048-000	\$0.00	\$0.00
047-074-049-000	\$0.00	\$0.00
047-074-050-000	\$0.00	\$0.00
047-074-051-000	\$0.00	\$0.00

West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-074-052-000	\$0.00	\$0.00
047-074-053-000	\$0.00	\$0.00
047-074-054-000	\$0.00	\$0.00
047-074-055-000	\$0.00	\$0.00
047-074-056-000	\$0.00	\$0.00
047-074-057-000	\$0.00	\$0.00
047-074-058-000	\$0.00	\$0.00
047-074-059-000	\$0.00	\$0.00
047-074-060-000	\$0.00	\$0.00
047-074-061-000	\$0.00	\$0.00
047-074-062-000	\$0.00	\$0.00
047-074-063-000	\$0.00	\$0.00
047-074-064-000	\$0.00	\$0.00
047-074-065-000	\$0.00	\$0.00
047-074-066-000	\$0.00	\$0.00
047-074-067-000	\$0.00	\$0.00
047-074-068-000	\$0.00	\$0.00
047-074-069-000	\$0.00	\$0.00
047-074-070-000	\$0.00	\$0.00
047-074-071-000	\$0.00	\$0.00
047-074-072-000	\$0.00	\$0.00
047-074-073-000	\$0.00	\$0.00
047-074-074-000	\$0.00	\$0.00
047-074-075-000	\$0.00	\$0.00
047-074-076-000	\$0.00	\$0.00
047-074-077-000	\$0.00	\$0.00
047-074-078-000	\$0.00	\$0.00
047-074-079-000	\$0.00	\$0.00
047-074-080-000	\$0.00	\$0.00
047-074-081-000	\$0.00	\$0.00
047-074-082-000	\$0.00	\$0.00
047-074-083-000	\$0.00	\$0.00
047-074-084-000	\$0.00	\$0.00
047-074-085-000	\$0.00	\$0.00
047-074-086-000	\$0.00	\$0.00
047-074-087-000	\$0.00	\$0.00
047-074-088-000	\$0.00	\$0.00
047-074-089-000	\$0.00	\$0.00
047-074-090-000	\$0.00	\$0.00
047-074-091-000	\$0.00	\$0.00
047-074-092-000	\$0.00	\$0.00

**West Patterson Financing Authority
CFD No. 2018-1
(Villages of Patterson)
Fiscal Year 2023-24 Special Tax Levy**

Assessor's Parcel Number	FY 2023-24 Maximum Special Tax	FY 2023-24 Special Tax Levy
047-074-093-000	\$0.00	\$0.00
047-074-094-000	\$0.00	\$0.00
047-074-095-000	\$0.00	\$0.00
047-074-096-000	\$0.00	\$0.00
047-075-001-000	\$2,364.94	\$2,364.94
047-075-002-000	\$2,364.94	\$2,364.94
047-075-003-000	\$2,364.94	\$2,364.94
047-075-004-000	\$2,364.94	\$2,364.94
047-075-005-000	\$2,364.94	\$2,364.94
047-075-006-000	\$2,364.94	\$2,364.94
047-075-007-000	\$2,364.94	\$2,364.94
047-075-008-000	\$2,364.94	\$2,364.94
047-075-009-000	\$2,364.94	\$2,364.94
047-075-010-000	\$2,364.94	\$2,364.94
047-075-011-000	\$2,364.94	\$2,364.94
047-075-012-000	\$2,364.94	\$2,364.94
047-075-013-000	\$0.00	\$0.00
047-075-014-000	\$0.00	\$0.00
047-075-015-000	\$0.00	\$0.00
047-075-016-000	\$0.00	\$0.00
047-075-017-000	\$0.00	\$0.00
047-075-018-000	\$0.00	\$0.00
Total Fiscal Year 2023-24 Special Tax Levy	\$708,261.46	\$708,261.46

Goodwin Consulting Group, Inc.

APPENDIX C

Rate and Method of Apportionment of Special Tax

EXHIBIT B

WEST PATTERSON FINANCING AUTHORITY COMMUNITY FACILITIES DISTRICT NO. 2018-1 (VILLAGES OF PATTERSON)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in the West Patterson Financing Authority Community Facilities District No. 2018-1 (Villages of Patterson) [herein "CFD No. 2018-1"] shall be levied and collected according to the tax liability determined by the Board of Directors of the West Patterson Financing Authority or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2018-1, 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, including property subsequently annexed to CFD No. 2018-1 unless the Board adopts, and the owners of the annexed land unanimously approve, a separate Rate and Method of Apportionment of Special Tax for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Accessory Unit" means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

"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 any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the Authority or the City in carrying out their respective duties with respect to CFD No. 2018-1 and the Bonds, including, but not limited to, the levying and collection of the Special Tax, the fees and expenses of their respective counsel, charges levied by the County Auditor's Office, Tax Collector's Office, and/or the County Treasurer's Office, costs related to annexing property into CFD No. 2018-1, costs related to property owner inquiries regarding the Special Tax, amounts needed to pay rebate to the federal government with respect to Bonds, costs associated with complying with continuing disclosure requirements under the California Government Code with respect to the Bonds and the Special Tax, and all other costs and expenses of the Authority and the City in any way related to the establishment or administration of CFD No. 2018-1.

"Administrator" means the person or firm designated by the Authority to administer the Special Tax according to this Rate and Method of Apportionment of Special Tax.

“Affordable Housing Property” means, in any Fiscal Year, all or a portion of any Assessor’s Parcel within the boundaries of CFD No. 2018-1 that is subject to a deed restriction, resale restriction, or regulatory agreement recorded in favor of the City that restricts Unit rents or prices chargeable to lower income households.

“Affordable Multi-Family Property” means Multi-Family Property that is also Affordable Housing Property.

“Affordable Single Family Property” means Single Family Property that is also Affordable Housing Property.

“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.

“Assessor’s Parcel Number” means, with respect to an Assessor’s Parcel, that number assigned to such Assessor’s Parcel by the County for purposes of identification.

“Authority” means the West Patterson Financing Authority.

“Board” means the Board of Directors of the Authority, acting as the legislative body of CFD No. 2018-1.

“Bonds” means bonds or other debt (as defined in the Act), whether in one or more series, issued, insured or assumed by CFD No. 2018-1 related to public infrastructure and/or improvements that will serve property included within CFD No. 2018-1 or intended to be annexed into CFD No. 2018-1.

“CFD” means the West Patterson Financing Authority Community Facilities District No. 2018-1 (Villages of Patterson).

“CFD Formation” means the date on which the Resolution of Formation to form CFD No. 2018-1 was adopted by the Board.

“City” means the City of Patterson.

“County” means the County of Stanislaus.

“Developed Property” means, in any Fiscal Year, all Taxable Property in CFD No. 2018-1 for which a building permit for new construction was issued by the City prior to June 1 of the preceding Fiscal Year, but not prior to June 1, 2017.

“Expected Maximum Special Tax Revenue” means the annual Special Tax revenue expected to be produced by each Assessor’s Parcel if the Maximum Special Tax is levied. The Expected Maximum

Special Tax Revenue for each Original Parcel in Tax Zone 1 is shown in Attachment 1, which will be updated with each annexation of property into CFD No. 2018-1, recordation of a Subdivision Map, or other land use changes as described below.

“Final Map” means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates lots which do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure.

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

“Future Annexation Area” means the area designated for future annexation to CFD No 2018-1 as shown in the CFD No. 2018-1 boundary map included as an exhibit to the Resolution of Intention to form CFD No. 2018-1.

“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.

“Land Use Class” means any of the classes listed in Table 1 below.

“Maximum Special Tax” means the maximum amount of Special Tax, determined in accordance with Section C below, which can be levied in any Fiscal Year.

“Multi-Family Higher Density Property” means Multi-Family Property built at a density that equals or exceeds 16.0 Units per Net Acre.

“Multi-Family Lower Density Property” means Multi-Family Property built at a density that is less than 16.0 Units per Net Acre.

“Multi-Family Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

“Net Acre” or “Net 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 Subdivision Map or other recorded County parcel map. Net Acreage shall include a proportional allocation of road right-of-way included within the Subdivision Map. The Net Acreage of a Parcel or Subdivision Map shall be determined in the sole discretion of the City.

“Non-Residential Property” means, in any Fiscal Year, all Parcels of Developed Property that have or will have a commercial, office, lodging, institutional (e.g., churches, private schools), or industrial building(s) constructed on them.

“Original Parcel” means (i) an Assessor’s Parcel proposed to be included within Tax Zone 1 of CFD No. 2018-1 based on Assessor’s Parcel Maps as of December 27, 2017, or added to the CFD upon annexation, as identified in Attachment 1 (which shall be updated after each annexation, subdivision, or other land use change), (ii) a Successor Parcel that is being further subdivided for purposes of determining the Maximum Special Taxes pursuant to Section C below, or (iii) more than one Assessor’s Parcel proposed to be merged or combined under one Subdivision Map, the Maximum Special Taxes assigned to which will be aggregated and redistributed among the merged or combined Parcels if such aggregation is requested by the landowner processing the Subdivision Map and/or preferred at the sole discretion of the City.

“Proportionately” means, in any Fiscal Year, that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor’s Parcels of Developed Property within CFD No. 2018-1.

“Public Property” means any property within the boundaries of CFD No. 2018-1 that is owned by or irrevocably offered for dedication to the federal government, State of California, or other local government or public agency.

“Residential Property” means Developed Property that has or will have a Unit(s) constructed on the Parcel.

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

“Single Family Attached Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor’s Parcel Numbers assigned to them (except for a duplex, triplex, or fourplex unit, which may share a Parcel with another duplex, triplex, or fourplex Unit(s)), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code Section 4125.

“Single Family Detached Property” means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

“Single Family Property” means all Assessor’s Parcels of Single Family Attached Property and Single Family Detached Property.

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

“Special Tax Requirement” means the amount necessary in any Fiscal Year (i) to pay principal and interest on Bonds which is due in the calendar year which begins in such Fiscal Year, (ii) to create or replenish reserve funds, (iii) to cure any delinquencies in the payment of principal or interest on

Bonds which have occurred in the prior Fiscal Year, (iv) to pay Administrative Expenses, and (v) to pay the costs of public improvements and public infrastructure authorized to be financed by CFD No. 2018-1. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Bond indenture, Bond resolution, or other legal document that set forth these terms, (ii) proceeds from the collection of penalties associated with delinquent Special Taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Subdivision Map” means a Final Map, large lot subdivision map, condominium plan, or other map recorded with the County that results in the subdivision of an Original Parcel into two or more Successor Parcels.

“Successor Parcel” means an Assessor’s Parcel of Taxable Property created by the subdivision, lot line adjustment, or reconfiguration of an Original Parcel on which construction of a residential or non-residential structure is planned.

“Taxable Property” means all Parcels within the boundary of CFD No. 2018-1 that are not exempt from the Special Tax pursuant to law or Section F below.

“Tax Zone” means a mutually exclusive geographic area within which Special Taxes may be levied pursuant to this RMA. *All of the property within CFD No. 2018-1 at the time of CFD Formation is within Tax Zone 1; the Original Parcels within Tax Zone 1 are based on Assessor’s Parcel Maps as of December 27, 2017, and are shown in Attachment 1.* Additional Tax Zones may be created when property is annexed to the CFD, and separate Maximum Special Taxes shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to the CFD shall be identified by Assessor’s Parcel Number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation.

“Unanimous Approval Form” means that form executed by the record owner of fee title to a Parcel or Parcels annexed into the CFD that constitutes the property owner’s approval and unanimous vote in favor of annexing into the CFD and the levy of Special Taxes against his/her Parcel or Parcels pursuant to this RMA.

“Unit” means an individual single-family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Unit for purposes of this RMA.

B. DATA FOR ADMINISTRATION OF SPECIAL TAXES

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel Numbers for all Parcels of Developed Property within CFD No. 2018-1. The Administrator shall also

determine: (i) the Net Acreage of each Parcel; (ii) the Tax Zone within which each Parcel is located; (iii) which Parcels of Developed Property are Residential Property and Non-Residential Property; (iv) by reference to a condominium plan, site plan, or other document, the number of Units on each Parcel of Single Family Attached Property, Multi-Family Property, Affordable Single Family Property, and Affordable Multi-Family Property; and (v) the Special Tax Requirement for the Fiscal Year.

In any Fiscal Year, if it is determined that (i) a Subdivision Map for property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the County Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the Subdivision Map was recorded, the County Assessor does not yet recognize the new Parcels created by the Subdivision Map, and (iii) a building permit was issued prior to June 1 of the prior Fiscal Year for development on one or more of the newly-created Parcels, the Administrator shall calculate the Special Tax for Units within the subdivided area and levy such Special Tax on the Original Parcel or Successor Parcel that was subdivided by recordation of the Subdivision Map.

In addition to the tasks set forth above, on an ongoing basis, the Administrator shall review proposed and approved Subdivision Maps and lot line adjustments and communicate with landowners and City staff regarding proposed development. The Administrator shall, upon receipt of each proposed and approved Subdivision Map and lot line adjustment that is made known to the Administrator, update Attachment 1 below to reflect the then-current Expected Maximum Special Tax Revenue for each Assessor’s Parcel.

C. MAXIMUM SPECIAL TAX

The following Maximum Special Tax rates apply to all Parcels of Residential Property and Non-Residential Property within CFD No. 2018-1:

**Table 1
MAXIMUM SPECIAL TAX RATES
(FISCAL YEAR 2017-18) ***

Land Use Class	Maximum Special Tax (Fiscal Year 2017-18) *
Single Family Detached Property	\$1,645 per Unit
Single Family Attached Property	\$990 per Unit
Multi-Family Lower Density Property	\$700 per Unit
Multi-Family Higher Density Property	\$540 per Unit
Affordable Single Family Property	\$485 per Unit
Affordable Multi-Family Property	\$320 per Unit
Non-Residential Property	\$3,000 per Net Acre

** Beginning July 1, 2018, and each July 1 thereafter, all of the Maximum Special Tax rates shown in Table 1 above shall be increased by an amount equal to two percent (2.0%) of the amount in effect for the prior Fiscal Year.*

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

In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Taxes levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes for all Units of Single Family Detached Property, Single Family Attached Property, Multi-Family Lower Density Property, Multi-Family Higher Density Property, Affordable Single Family Property, and Affordable Multi-Family Property and the Maximum Special Taxes for Non-Residential Property (based on the applicable Subdivision Map, parcel map, development plan, condominium plan, or other recorded County map) located on that Assessor's Parcel.

1. Annexations and Subdivisions

The Expected Maximum Special Tax Revenue for each Original Parcel or group of Original Parcels proposed to be included within Tax Zone 1 of CFD No. 2018-1 based on Assessor's Parcel Maps as of December 27, 2017, is identified in Attachment 1. Attachment 1 will be updated by the Administrator as needed to reflect Original Parcels added to the CFD due to annexations. Until an Original Parcel is subdivided, the Expected Maximum Special Tax Revenue shown in Attachment 1 (escalated as set forth herein) shall be the Maximum Special Tax that must be produced by the Original Parcel or group of Original Parcels. Each time a new or revised Subdivision Map is proposed ("Proposed Development"), the Administrator shall recalculate the Expected Maximum Special Tax Revenue based on the type and quantity of proposed Land Use Classes that would be developed on proposed Successor Parcels. If a Subdivision Map proposes one or more Successor Parcels for which no future development has yet been identified (including development of a school or park), the portion of the Expected Maximum Special Tax Revenue for the Original Parcel to be applied to such Successor Parcel(s) shall be based on the Net Acres of the proposed Successor Parcel(s) as a percentage of the Net Acreage of the Original Parcel.

If the Proposed Development will increase the Expected Maximum Special Tax Revenue, then, once the Subdivision Map is approved, the Administrator shall update Attachment 1 to reflect the higher Expected Maximum Special Tax Revenue for the Original Parcel or group of Original Parcels.

If the Proposed Development will reduce the Expected Maximum Special Tax Revenue, then, before approval of the Subdivision Map, the landowner requesting the Proposed Development shall make a prepayment to the City in an amount that corresponds to the reduction in Expected Maximum Special Tax Revenue, as determined by applying the steps set forth in Section G below to partially prepay the Special Tax; in addition, once the Subdivision Map is approved and the partial prepayment is made, the Administrator shall update Attachment 1 to reflect the lower Expected Maximum Special Tax Revenue for the Original Parcel or group of Original Parcels.

Notwithstanding the above, no partial prepayment shall be required if a landowner, requesting a Proposed Development that will reduce Expected Maximum Special Tax Revenue on a Parcel, has previously processed, or concurrently requests, a Proposed Development on a separate Parcel that completely offsets the reduced Expected Maximum Special Tax Revenue. If the reduction in Expected Maximum Special Tax Revenue can only be partially offset by such prior or concurrent Proposed Development, then a partial prepayment shall be required in an amount that corresponds to the net reduction in Expected Maximum Special Tax Revenue, after accounting for the additional Expected Maximum Special Tax Revenue from the prior or concurrent Proposed Development. If a partial prepayment is required pursuant to this Section, then the prepayment must be paid to the City prior to City approval of the Proposed Development(s).

In addition, there may be times when a landowner is planning a Proposed Development that will produce Single Family Detached Property that is relatively high density and resembles, to some extent, Single Family Attached Property, even though the Units technically will not be attached. At the landowner's request, and with the City's approval, the landowner may prepay the difference between the Maximum Special Tax for Single Family Detached Property and the Maximum Special Tax for Single Family Attached Property. This partial prepayment shall be made prior to City approval of the Subdivision Map or other City approval for the Proposed Development. Once City approvals are granted and the partial prepayment is made, the Administrator shall update Attachment 1 to reflect the lower Expected Maximum Special Tax Revenue for the Original Parcel or group of Original Parcels, and assign the Maximum Special Tax for Single Family Attached Property to the applicable Assessor's Parcels.

If, after subdivision of an Original Parcel, a Successor Parcel is further subdivided, the Successor Parcel shall be treated as an Original Parcel for purposes of calculating the Expected Maximum Special Tax Revenue.

2. Allowable Revenue Reductions

The Expected Maximum Special Tax Revenue for any single Original Parcel or Successor Parcel shall be reduced to account for school site Public Property, park site Public Property, Affordable Housing Property, and Non-Residential Property; this does not apply to groups of Original Parcels shown in Attachment 1 at the time of CFD Formation, since the Expected Maximum Special Tax Revenue for these groups of Original Parcels has already been reduced accordingly. Expected Maximum Special Tax Revenue for Net Acres of school site Public Property and park site Public Property shall be zero. Expected Maximum Special Tax Revenue for Net Acres of Affordable Housing Property and Non-Residential Property shall be determined based on the Maximum Special Tax rates presented in Table 1 above. A maximum of 465 Units of Affordable Housing Property is allowed within CFD No. 2018-1, and a maximum of 36 Net Acres of Non-Residential Property is allowed within the CFD; both maximums may be adjusted by the City at its sole discretion. A partial prepayment is not required to compensate for reduced Expected Maximum Special Tax Revenue associated with school or park site Public Property, Affordable Housing Property, or Non-Residential Property, provided that the maximum Units of Affordable Housing Property or the maximum Net Acres of Non-Residential Property have not been exceeded.

D. METHOD OF LEVY AND COLLECTION OF THE SPECIAL TAX

Each Fiscal Year, the Administrator shall identify the current Assessor's Parcel Number for each Parcel of Taxable Property within CFD No. 2018-1, and shall determine within which Tax Zone each Assessor's Parcel is located.

Each Fiscal Year prior to the sale of Bonds, the Maximum Special Tax shall be levied on all Parcels of Developed Property within CFD No. 2018-1. Each Fiscal Year after Bonds have been sold, the Administrator shall determine the Special Tax Requirement, and the Special Tax shall be levied Proportionately on each Parcel of Developed Property, up to 100% of the Maximum Special Tax assigned to each Parcel, until the amount levied is equal to the Special Tax Requirement.

E. MANNER OF COLLECTION

The Special Tax for CFD No. 2018-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and authorized facilities to be constructed directly from Special Tax proceeds have been completed. However, in no event shall Special Taxes be levied after Fiscal Year 2071-72.

F. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

“Remaining Facilities Costs” means the Public Facilities Requirement minus public facility costs funded by Outstanding Bonds, direct funding through the annual CFD Special Tax levy, developer equity and/or any other source of funding.

“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 (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 prior to the date of prepayment.

“Public Facilities Requirement” means either \$67,720,000 in 2018 dollars, which shall increase on January 1, 2019, 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 News - Record or other comparable source if the Engineering News - Record is discontinued or otherwise not available, or such lower number as shall be determined by the City as sufficient to fund improvements that are authorized to be funded by CFD No. 2018-1. Notwithstanding the foregoing, after each annexation that includes areas outside the Future Annexation Area, the Administrator shall recalculate the Public Facilities Requirement to include the estimated public facilities costs that will be funded by the increased Maximum Special Tax revenue generated from the annexed areas that lie outside the Future Annexation Area.

1. Full Prepayment

The Special Tax obligation applicable to an Assessor’s Parcel in CFD No. 2018-1 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 redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes. Only full prepayments may be made; partial prepayments are not allowed, except pursuant to Section C.1 above.

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	<u>Administrative Fees and Expenses</u>
equals	Prepayment Amount

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

- Step 1.** Compute the total Maximum Special Tax that could be levied on an Assessor’s Parcel, as if it were Developed Property (if not already Developed Property), whose owner is requesting to prepay the Special Tax in the Fiscal Year in which prepayment would be received by the City.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor’s Parcel by the revenue that could be generated at the time of the prepayment if the Maximum Special Tax was levied on all Parcels, as if they were Developed Property (if not already Developed Property), inside the CFD and within the Future Annexation Area.
- 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. However, if Bonds are callable at the first interest payment date after the prepayment has been received, Steps 7, 8 and 9 of this prepayment formula will not apply.
- Step 8:** Compute the amount of interest the City 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.** Administrative fees and expenses of CFD No. 2018-1 are as calculated by the Administrator and include the costs of computing the prepayment, 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, 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*”).

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 of the Special Tax obligation for an Assessor’s Parcel shall be allowed prior to approval and recordation of a Subdivision Map for a portion of property within CFD No. 2018-1, and before the subject Assessor’s Parcel(s) becomes Developed Property, pursuant to Section C.1 above.

A partial prepayment may be made in any percentage of the full prepayment as required by Section C.1 above that accounts for the net amount of reduced, or lost, Expected Maximum Special Tax Revenue, except that the full amount of Administrative Fees and Expenses determined in Step 10 shall be included in the partial prepayment. The Maximum Special Tax that can be levied on a Parcel after a partial prepayment is made shall continue to be based on the Maximum Special Tax rates presented in Table 1 above.

H. INTERPRETATION OF SPECIAL TAX FORMULA

The Authority 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 Authority’s discretion. Interpretations may be made by the Authority by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.

I. APPEAL OF SPECIAL TAX LEVY

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator not later than one calendar year after having paid the Special Tax that is disputed. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and decide the appeal. If the property owner disagrees with the Administrator’s decision relative

to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be binding. If the decision of the Administrator (if the appeal is not filed with the Board) or the Board (if the appeal is filed with the Board) 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. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any legal action by such owner.

ATTACHMENT 1

**WEST PATTERSON FINANCING AUTHORITY
COMMUNITY FACILITIES DISTRICT NO. 2018-1
(VILLAGES OF PATTERSON)**

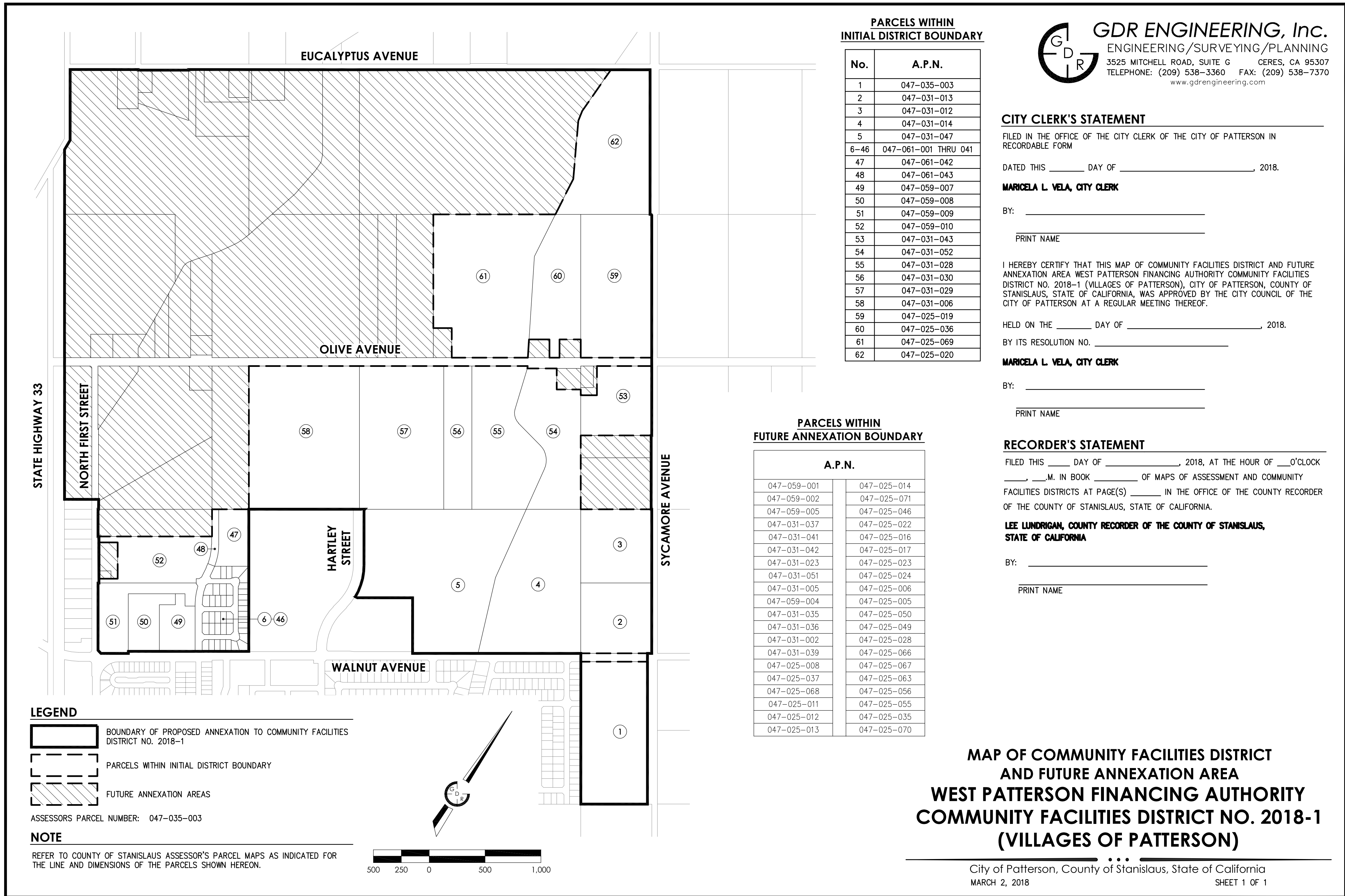
**EXPECTED MAXIMUM SPECIAL TAX REVENUE
ASSIGNED TO EACH ORIGINAL PARCEL ***

Tax Zone	Assessor's Parcel Number	Net Acreage	Proposed Development Project	Fiscal Year 2017-18 Expected Maximum Special Tax Revenue *
1	047-031-018	9.78		
1	047-059-003	8.43		
1	047-059-006	14.76		
	Total	32.97	Self-Help Enterprises	\$102,360
1	047-031-014	21.88		
1	047-031-047	30.78		
	Total	52.66	Patterson Ventures	\$421,120
1	047-031-012	9.63		
1	047-031-013	9.19		
1	047-031-028	15.29		
1	047-031-029	22.21		
1	047-031-030	7.40		
1	047-031-043	8.20		
1	047-031-052	12.25		
1	047-035-003	17.47		
	Total	101.64	Phase 1A South: VOP 2.1, VOP North, Santos/Lucich	\$895,570
1	047-025-019	18.70		\$130,339
1	047-025-020	18.73		\$130,548
1	047-025-036	10.57		\$93,967
1	047-025-069	25.87		\$279,396
1	047-031-006	29.16		\$314,928

** Beginning July 1, 2018, and each July 1 thereafter, all of the Expected Maximum Special Tax Revenue amounts shown in Attachment 1 above shall be increased by an amount equal to two percent (2.0%) of the amount in effect for the prior Fiscal Year. Original Parcels listed in Attachment 1 are initially based on Assessor's Parcel Maps as of December 27, 2017.*

APPENDIX D

*Boundary Map of
CFD No. 2018-1*



PARCELS WITHIN INITIAL DISTRICT BOUNDARY

No.	A.P.N.
1	047-035-003
2	047-031-013
3	047-031-012
4	047-031-014
5	047-031-047
6-46	047-061-001 THRU 041
47	047-061-042
48	047-061-043
49	047-059-007
50	047-059-008
51	047-059-009
52	047-059-010
53	047-031-043
54	047-031-052
55	047-031-028
56	047-031-030
57	047-031-029
58	047-031-006
59	047-025-019
60	047-025-036
61	047-025-069
62	047-025-020

PARCELS WITHIN FUTURE ANNEXATION BOUNDARY

A.P.N.	
047-059-001	047-025-014
047-059-002	047-025-071
047-059-005	047-025-046
047-031-037	047-025-022
047-031-041	047-025-016
047-031-042	047-025-017
047-031-023	047-025-023
047-031-051	047-025-024
047-031-005	047-025-006
047-059-004	047-025-005
047-031-035	047-025-050
047-031-036	047-025-049
047-031-002	047-025-028
047-031-039	047-025-066
047-025-008	047-025-067
047-025-037	047-025-063
047-025-068	047-025-056
047-025-011	047-025-055
047-025-012	047-025-035
047-025-013	047-025-070

GDR ENGINEERING, Inc.
 ENGINEERING/SURVEYING/PLANNING
 3525 MITCHELL ROAD, SUITE G CERES, CA 95307
 TELEPHONE: (209) 538-3360 FAX: (209) 538-7370
 www.gdrengeering.com

CITY CLERK'S STATEMENT

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF PATTERSON IN RECORDABLE FORM

DATED THIS _____ DAY OF _____, 2018.

MARCELA L. VELA, CITY CLERK

BY: _____

PRINT NAME

I HEREBY CERTIFY THAT THIS MAP OF COMMUNITY FACILITIES DISTRICT AND FUTURE ANNEXATION AREA WEST PATTERSON FINANCING AUTHORITY COMMUNITY FACILITIES DISTRICT NO. 2018-1 (VILLAGES OF PATTERSON), CITY OF PATTERSON, COUNTY OF STANISLAUS, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF PATTERSON AT A REGULAR MEETING THEREOF.

HELD ON THE _____ DAY OF _____, 2018.

BY ITS RESOLUTION NO. _____

MARCELA L. VELA, CITY CLERK

BY: _____

PRINT NAME

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____, 2018, AT THE HOUR OF ____ O'CLOCK

____ M. IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY

FACILITIES DISTRICTS AT PAGE(S) _____ IN THE OFFICE OF THE COUNTY RECORDER

OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA.

LEE LUNDRIGAN, COUNTY RECORDER OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA

BY: _____

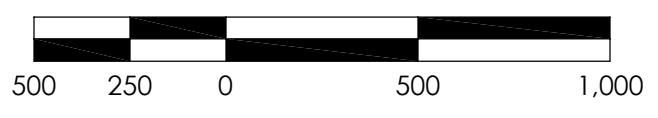
PRINT NAME

MAP OF COMMUNITY FACILITIES DISTRICT AND FUTURE ANNEXATION AREA WEST PATTERSON FINANCING AUTHORITY COMMUNITY FACILITIES DISTRICT NO. 2018-1 (VILLAGES OF PATTERSON)

LEGEND
 [Solid Line] BOUNDARY OF PROPOSED ANNEXATION TO COMMUNITY FACILITIES DISTRICT NO. 2018-1
 [Dashed Line] PARCELS WITHIN INITIAL DISTRICT BOUNDARY
 [Hatched Area] FUTURE ANNEXATION AREAS

ASSESSORS PARCEL NUMBER: 047-035-003

NOTE
 REFER TO COUNTY OF STANISLAUS ASSESSOR'S PARCEL MAPS AS INDICATED FOR THE LINE AND DIMENSIONS OF THE PARCELS SHOWN HEREON.



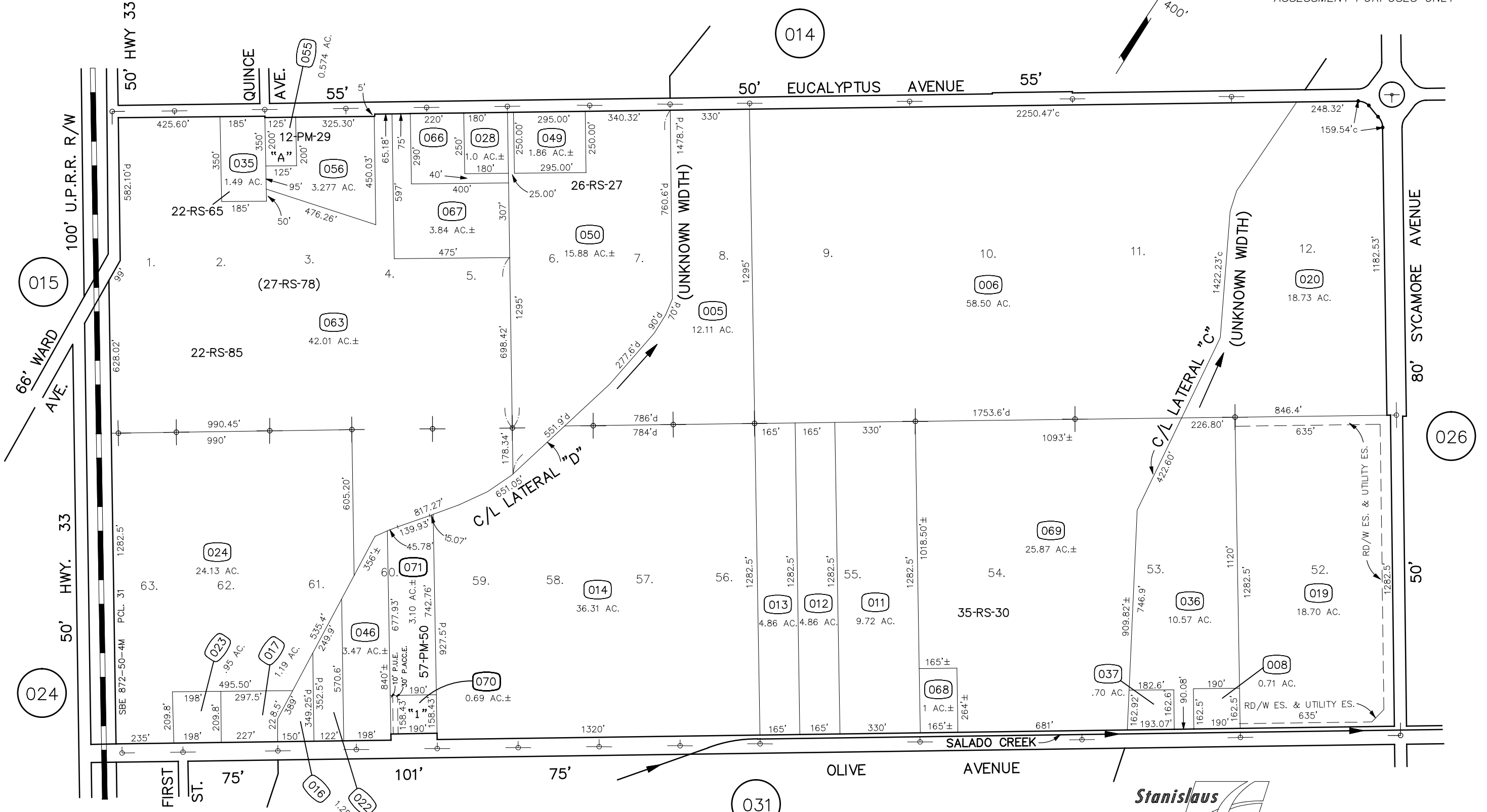
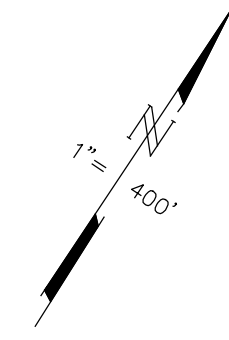
APPENDIX E

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

POR. SECS. 18 & 19 T.5S. R.8E. M.D.B.& M.
 POR. PATTERSON COL. SUB-TR. NO.1 LTS. 1-12 & 52-63 (04M40)
 RESURVEY OF LOTS 1&2 PATTERSON COL. SUB-TR. NO. 1 (07M41)

086 000 047 - 025
 086 004

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY



FROM D-33 & 47-25
 DRAWN 12-31-75
 REVISED 11-27-95, 8-1-96, 10-18-96, 1-3-00, 4-14-00, 4-21-00, 8-13-01 MB, 7-30-02 MB, 4-17-03 DH,
 08-01-03 DH, 5-8-09 DH, 08-04-10 MB, 01-19-11 MB, 04-06-16 MB, 03-01-17 MB, 03-17-17 MB.

Stanislaus County Assessor
 61,77,96,97,00,02,03,
 04,17

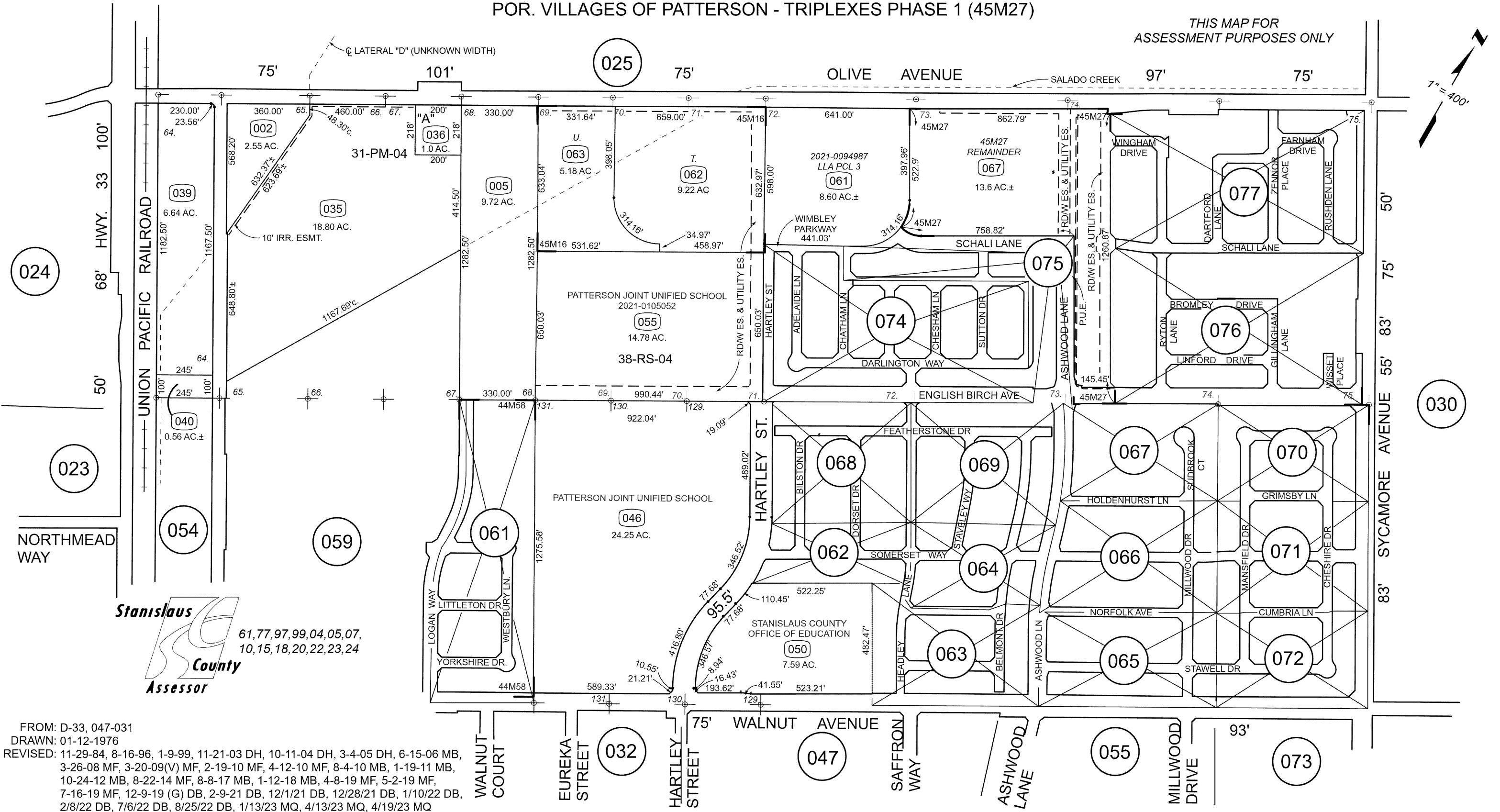
POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

TRA
005 054
005 055

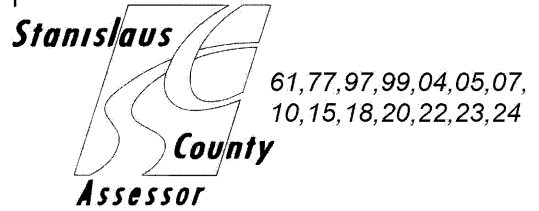
047 - 031

POR. PATTERSON COLONY, SUB TRACT NO. 1 - LOTS 64, POR. 65-67, 68-74 & 125-132 (04M40)
VILLAGES OF PATTERSON - DERBYSHIRE FINAL "A" MAP (45M16)
POR. VILLAGES OF PATTERSON - TRIPLEXES PHASE 1 (45M27)

THIS MAP FOR
ASSESSMENT PURPOSES ONLY



FROM: D-33, 047-031
 DRAWN: 01-12-1976
 REVISED: 11-29-84, 8-16-96, 1-9-99, 11-21-03 DH, 10-11-04 DH, 3-4-05 DH, 6-15-06 MB, 3-26-08 MF, 3-20-09(V) MF, 2-19-10 MF, 4-12-10 MF, 8-4-10 MB, 1-19-11 MB, 10-24-12 MB, 8-22-14 MF, 8-8-17 MB, 1-12-18 MB, 4-8-19 MF, 5-2-19 MF, 7-16-19 MF, 12-9-19 (G) DB, 2-9-21 DB, 12/1/21 DB, 12/28/21 DB, 1/10/22 DB, 2/8/22 DB, 7/6/22 DB, 8/25/22 DB, 1/13/23 MQ, 4/13/23 MQ, 4/19/23 MQ



047 - 031

POR. SECTION 19 T.5S. R.8E. M.D.B.& M.

POR. PATTERSON COLONY, SUB TRACT NO. 1

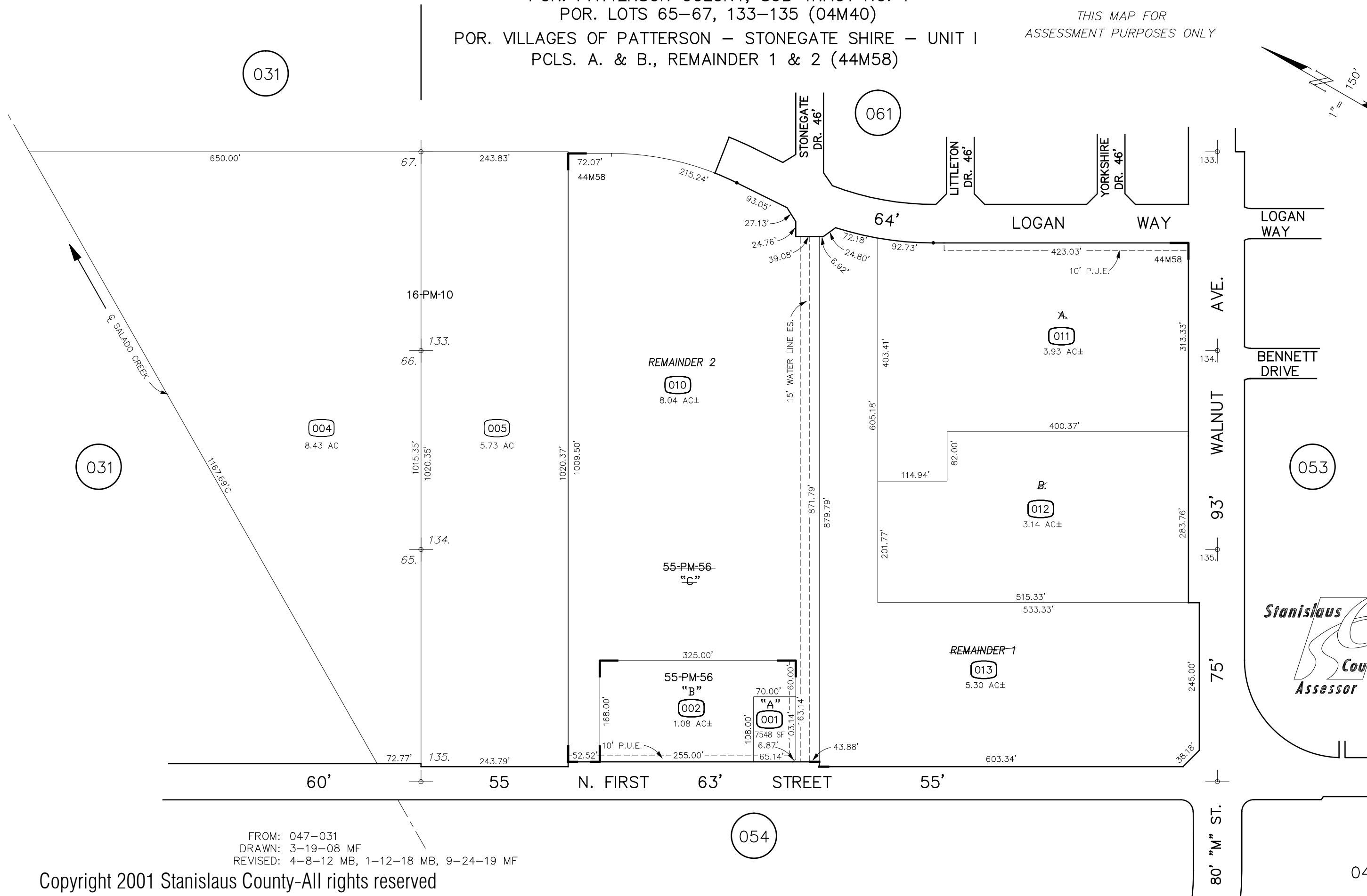
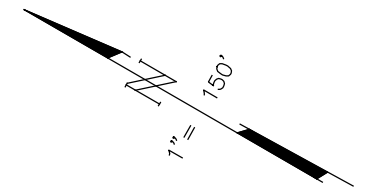
POR. LOTS 65-67, 133-135 (04M40)

POR. VILLAGES OF PATTERSON - STONEGATE SHIRE - UNIT I

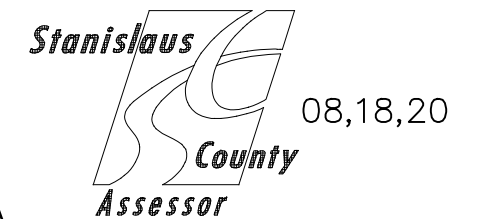
PCLS. A. & B., REMAINDER 1 & 2 (44M58)

005 054 047 - 059
005 055

THIS MAP FOR
ASSESSMENT PURPOSES ONLY



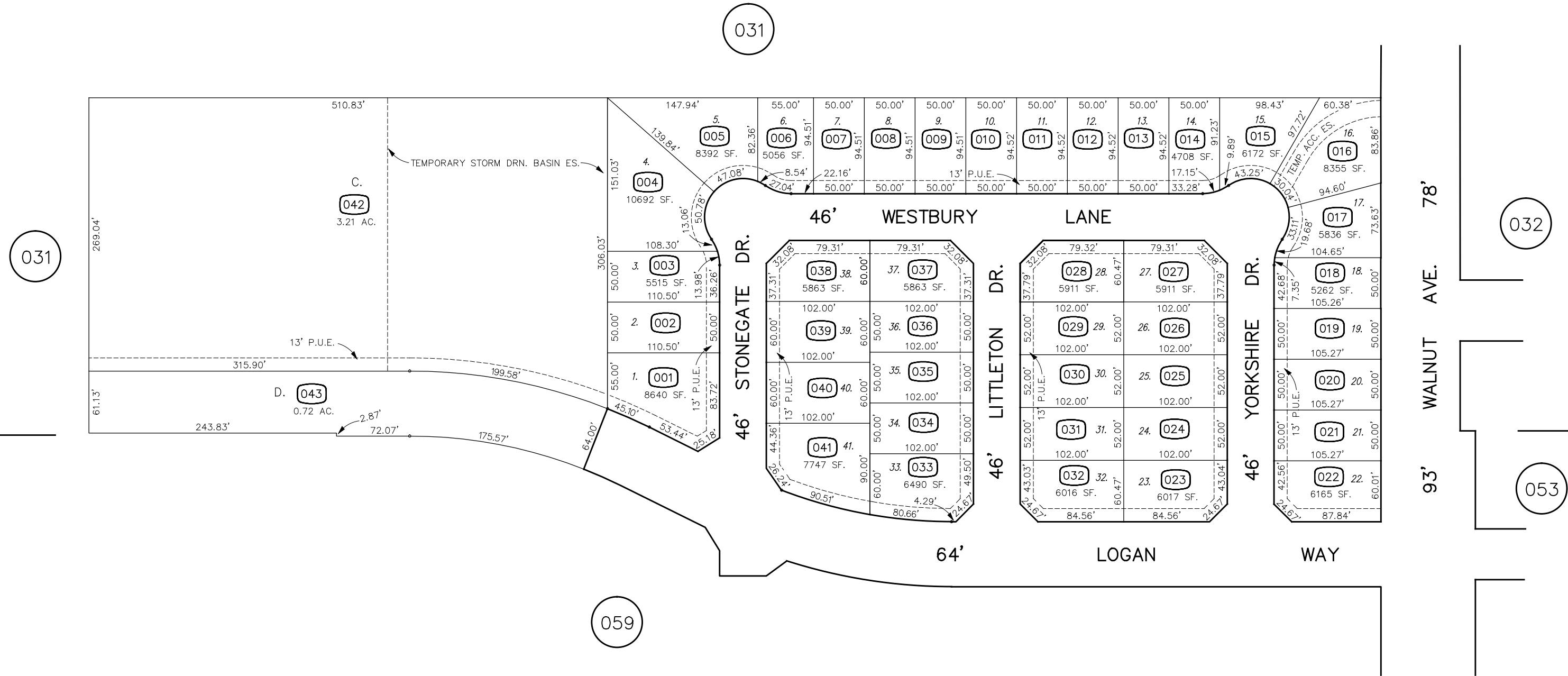
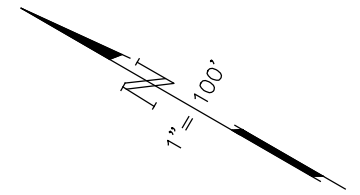
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REVISED: 4-8-12 MB, 1-12-18 MB, 9-24-19 MF



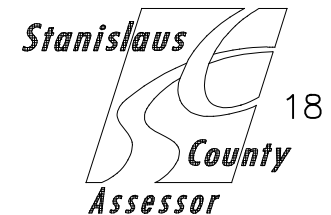
POR. SECTION 19 T.5S. R.8E. M.D.B.& M.
 POR. VILLAGES OF PATTERSON – STONEGATE SHIRE – UNIT 1
 LOTS 1–41, PCL. C & PCL. D (44M58)

005 054 047 – 061

THIS MAP FOR
 ASSESSMENT PURPOSES ONLY



FROM: 047-031,059
 DRAWN: 01-16-18
 REVISED:



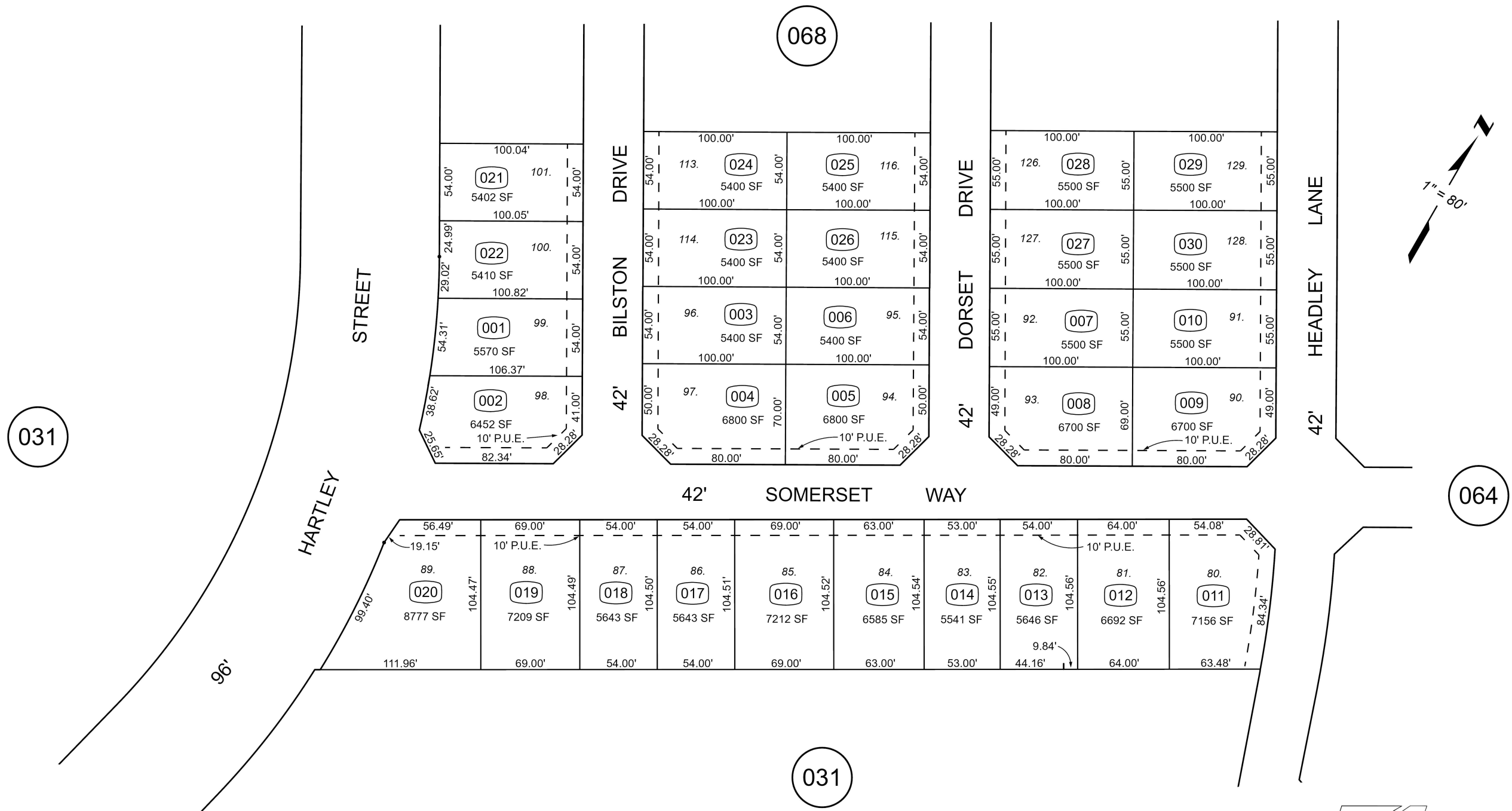
POR. SECTION 19 T.5S. R.8E. M.D.B. & M.

047 — 062

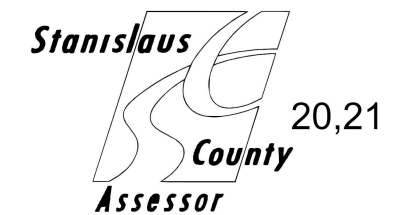
THIS MAP FOR
ASSESSMENT PURPOSES ONLY

POR. PATTERSON RANCH UNIT NO. 1 (44M77)
POR. PATTERSON RANCH UNIT NO. 2 (44M84)

005 054



FROM: 047-031
DRAWN: 12-16-2019 DB
REVISED: 8-6-2020 DB



POR. SECTION 19 T.5S. R.8E. M.D.B. & M.

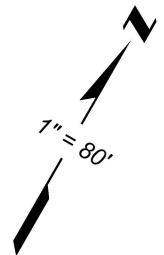
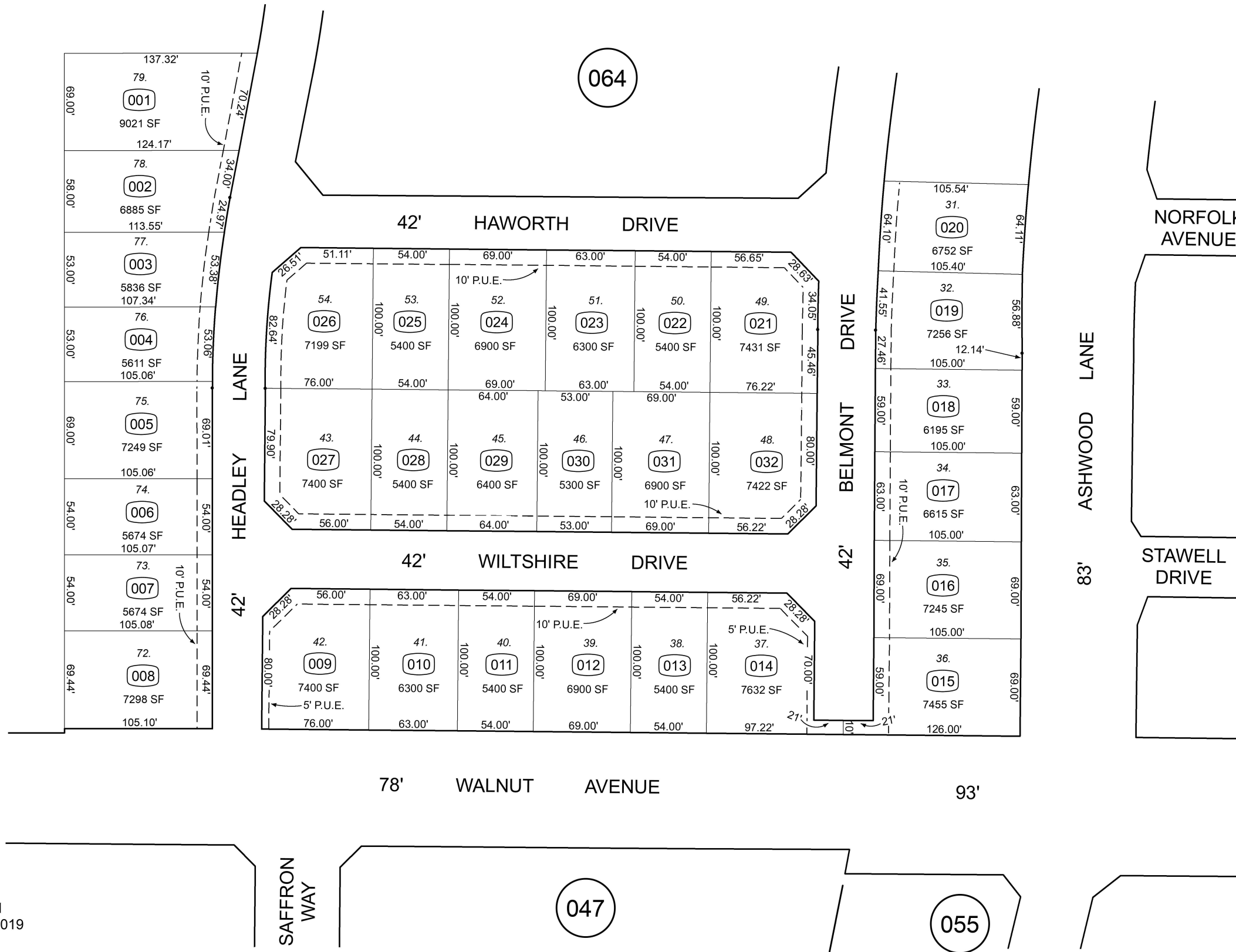
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005 054

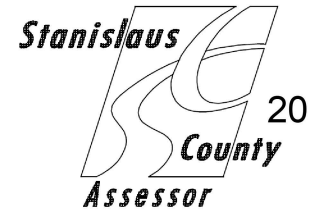
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THIS MAP FOR ASSESSMENT PURPOSES ONLY

031



065



FROM: 047-031
DRAWN: 12-12-2019
REVISED:

POR. SECTION 19 T.5S. R.8E. M.D.B. & M.

POR. PATTERSON RANCH UNIT NO. 1 (44M77)
POR. PATTERSON RANCH UNIT NO. 2 (44M84)

THIS MAP FOR
ASSESSMENT PURPOSES ONLY

062



066

063



FROM: 047-031
DRAWN: 12-16-2019 DB
REVISED: 8-6-20 DB

POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

POR. PATTERSON RANCH UNIT NO. 1 (44M77)
POR. PATTERSON RANCH UNIT NO. 2 (44M78)

005 055

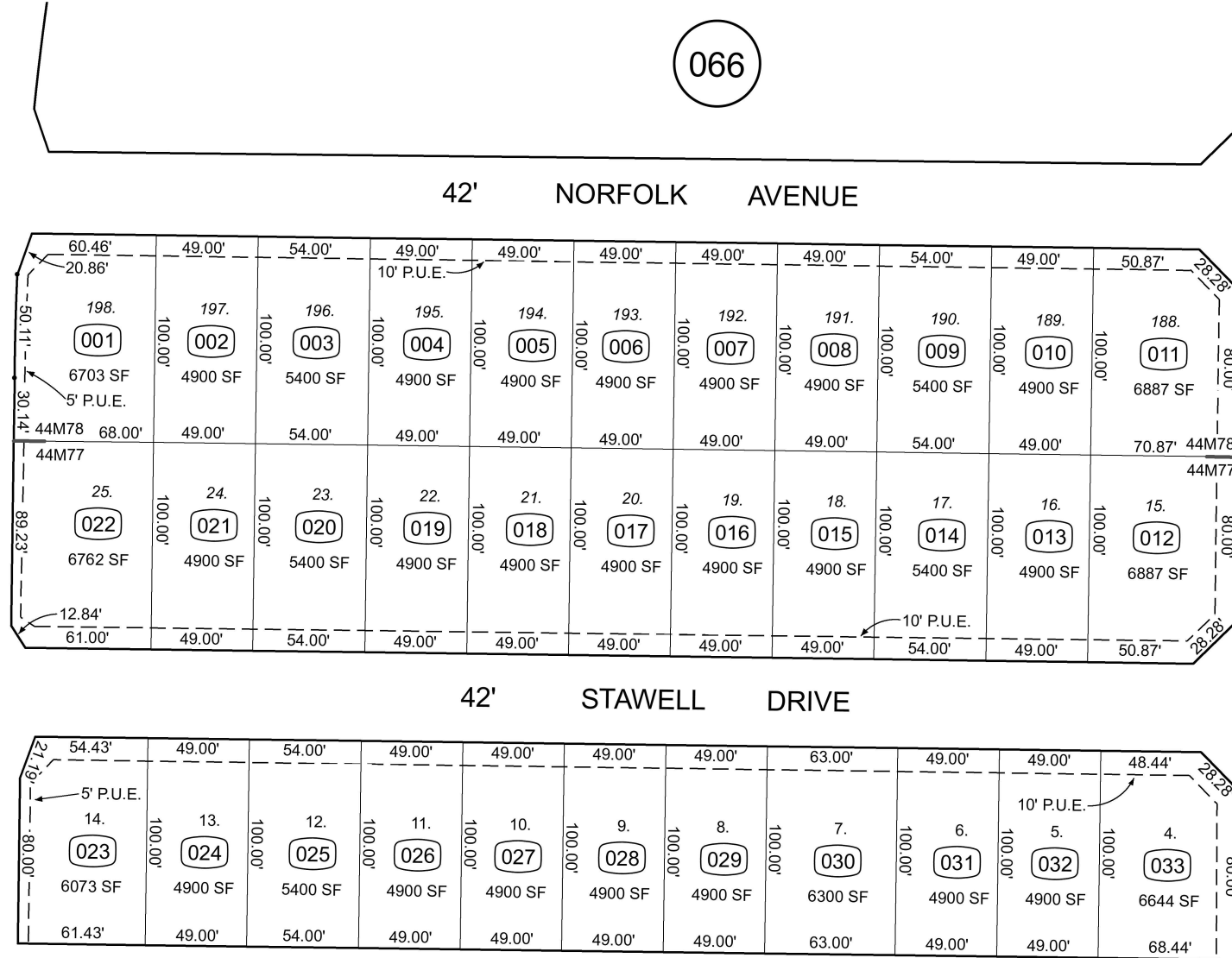
047 - 065

THIS MAP FOR
ASSESSMENT PURPOSES ONLY

063

ASHWOOD LANE

83'

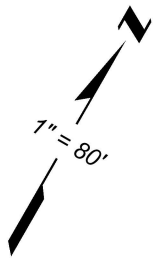
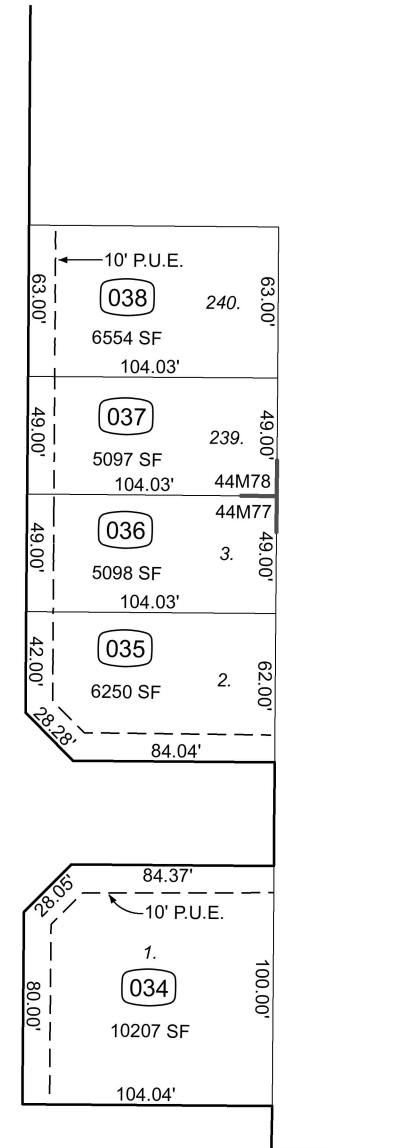


066

MILLWOOD DRIVE

42'

031



055



FROM: 047-031
DRAWN: 12-12-2019
REVISED:

POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

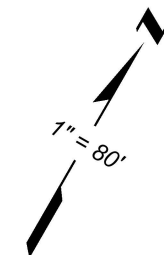
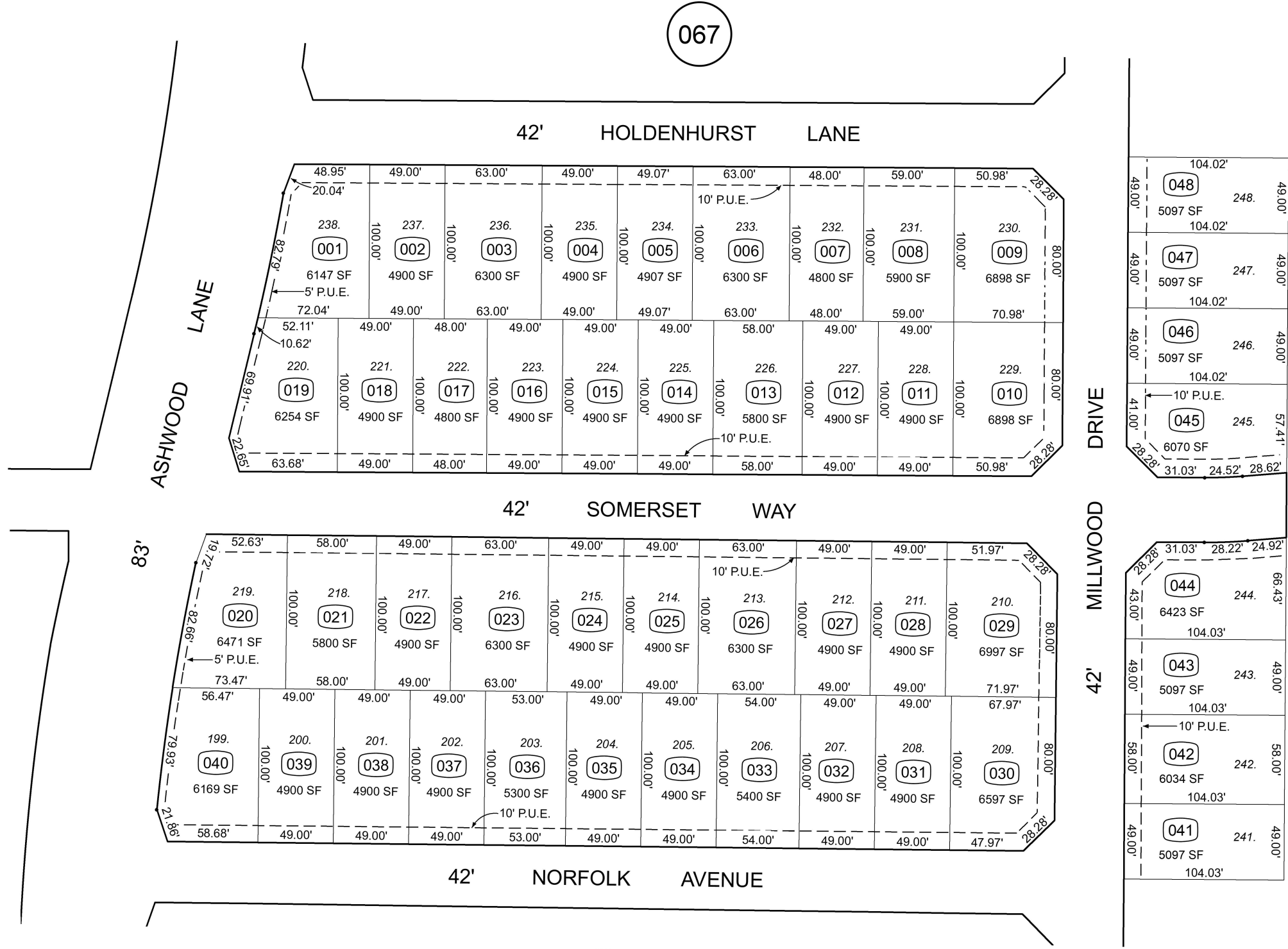
POR. PATTERSON RANCH UNIT NO. 3 (44M78)

064

067

031

065



FROM: 047-031
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REVISED:

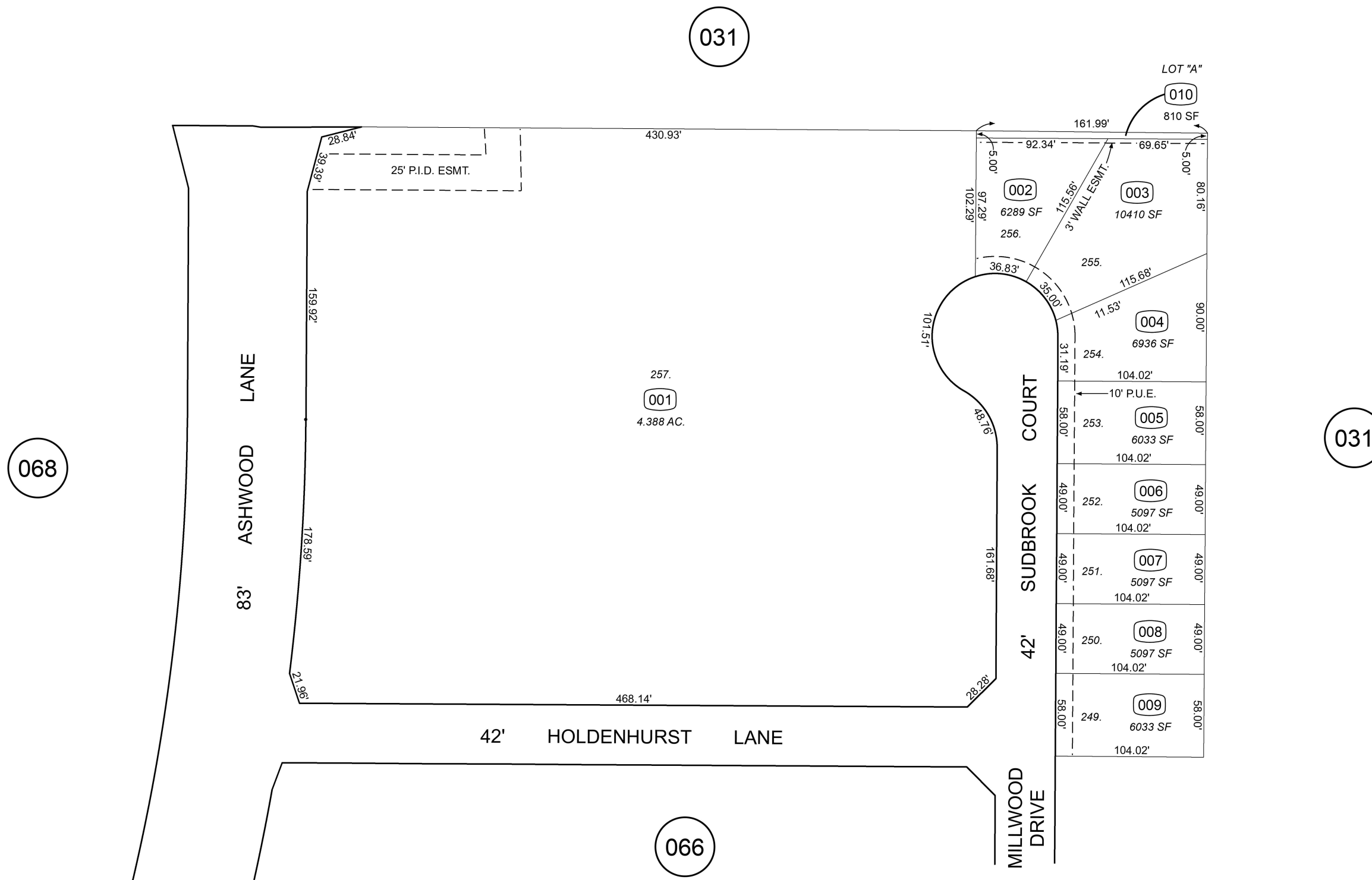
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ASSESSMENT PURPOSES ONLY

POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

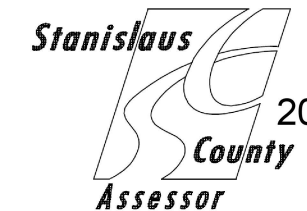
POR. PATTERSON RANCH UNIT NO. 3 (44M78)

005 055

047 - 067



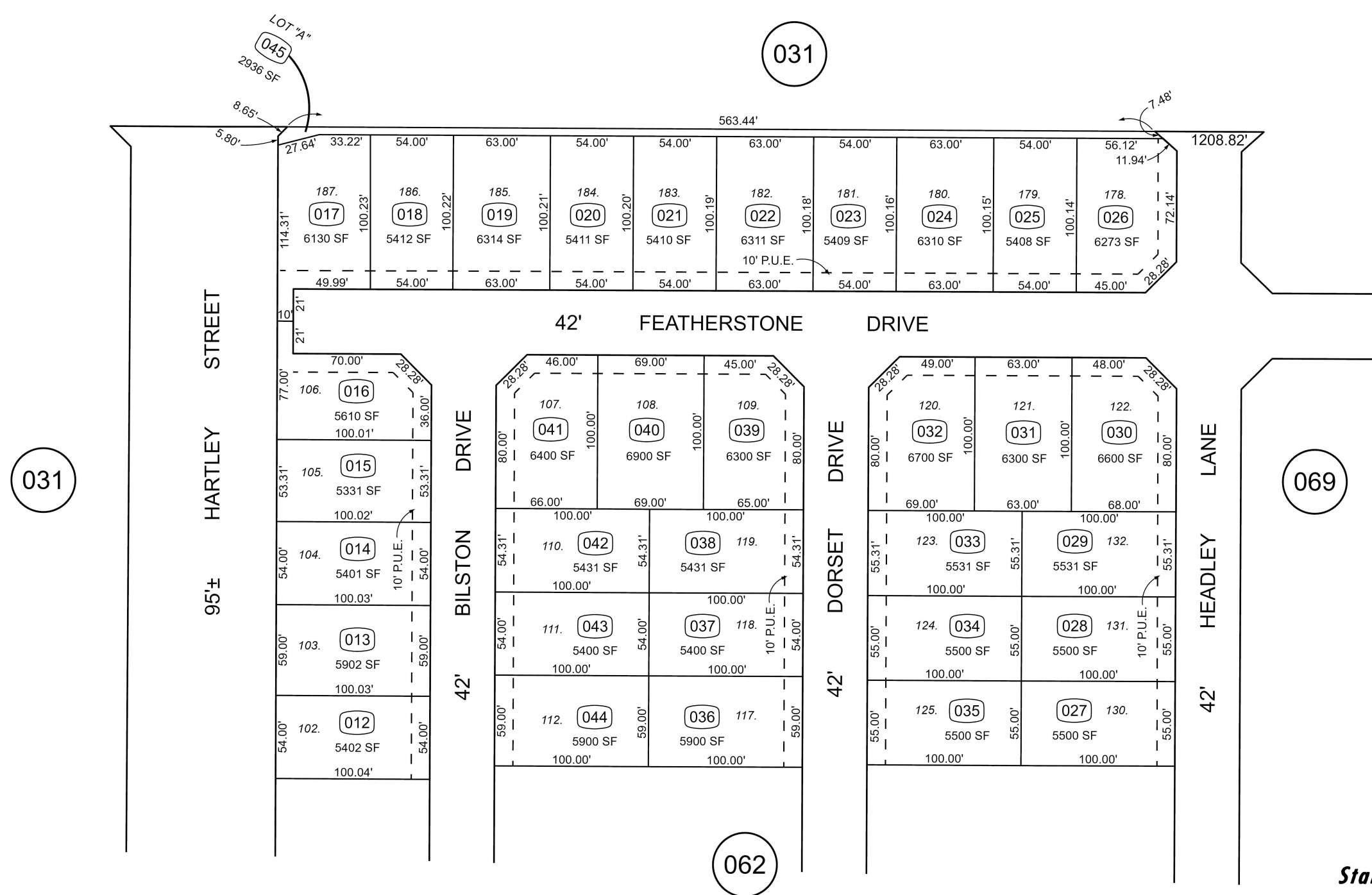
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DRAWN: 12-12-2019
REVISED:



THIS MAP FOR
ASSESSMENT PURPOSES ONLY

POR. SECTIONS 19 T.5S. R.8E. M.D.B. & M.
POR. PATTERSON RANCH UNIT NO. 2 (44M84)

005 054 047 — 068



FROM: 047-031
DRAWN: 12-17-2019
REVISED: 7-20-20 DB

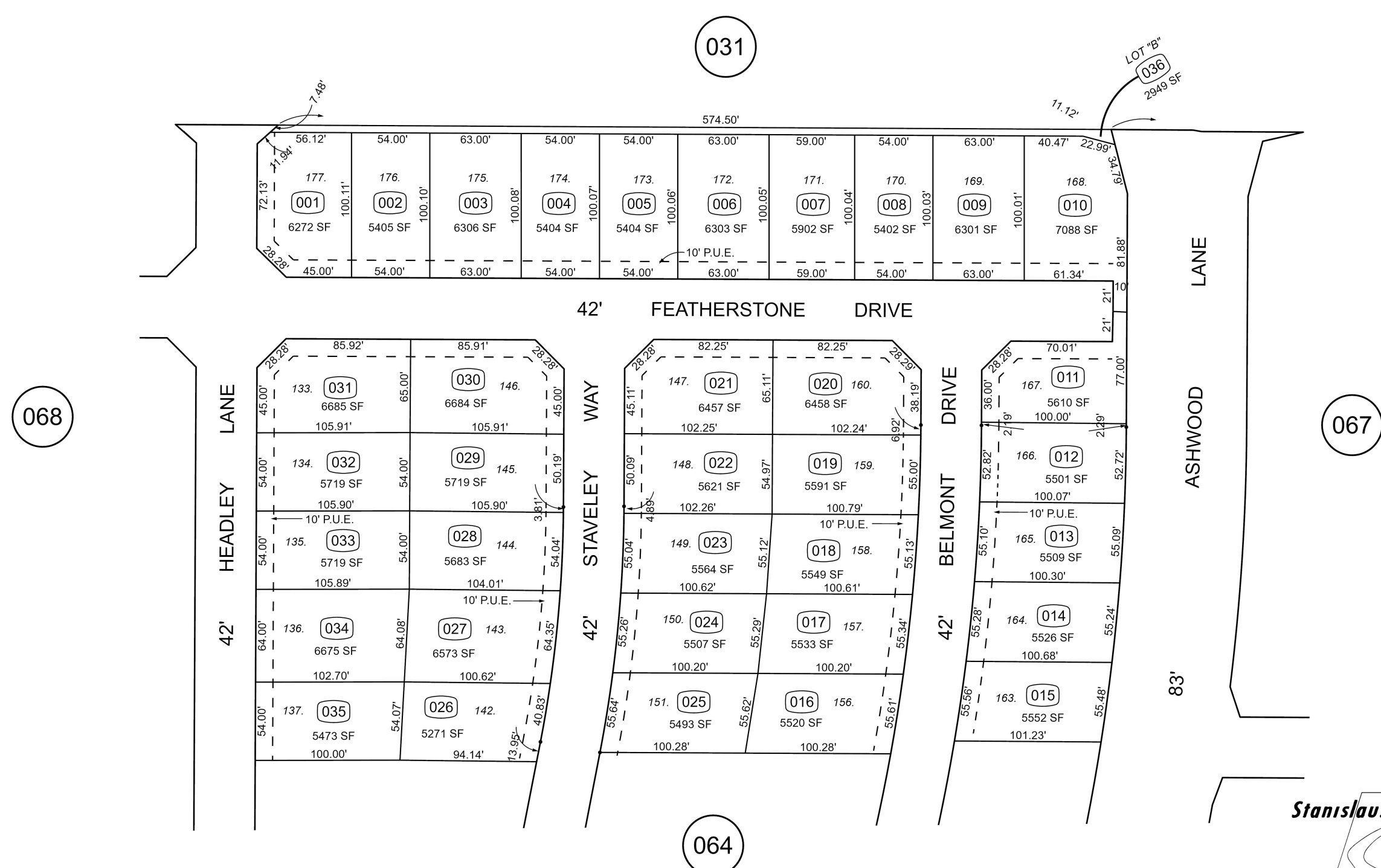


POR. SECTION 19 T.5S. R.8E. M.D.B. & M.
 POR. PATTERSON RANCH UNIT NO. 2 (44M84)

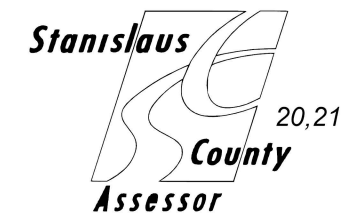
005 054

047 — 069

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FROM: 047-031,047-068
 DRAWN: 12/17/2019
 REVISED: 7/20/2020 DB

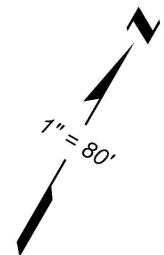
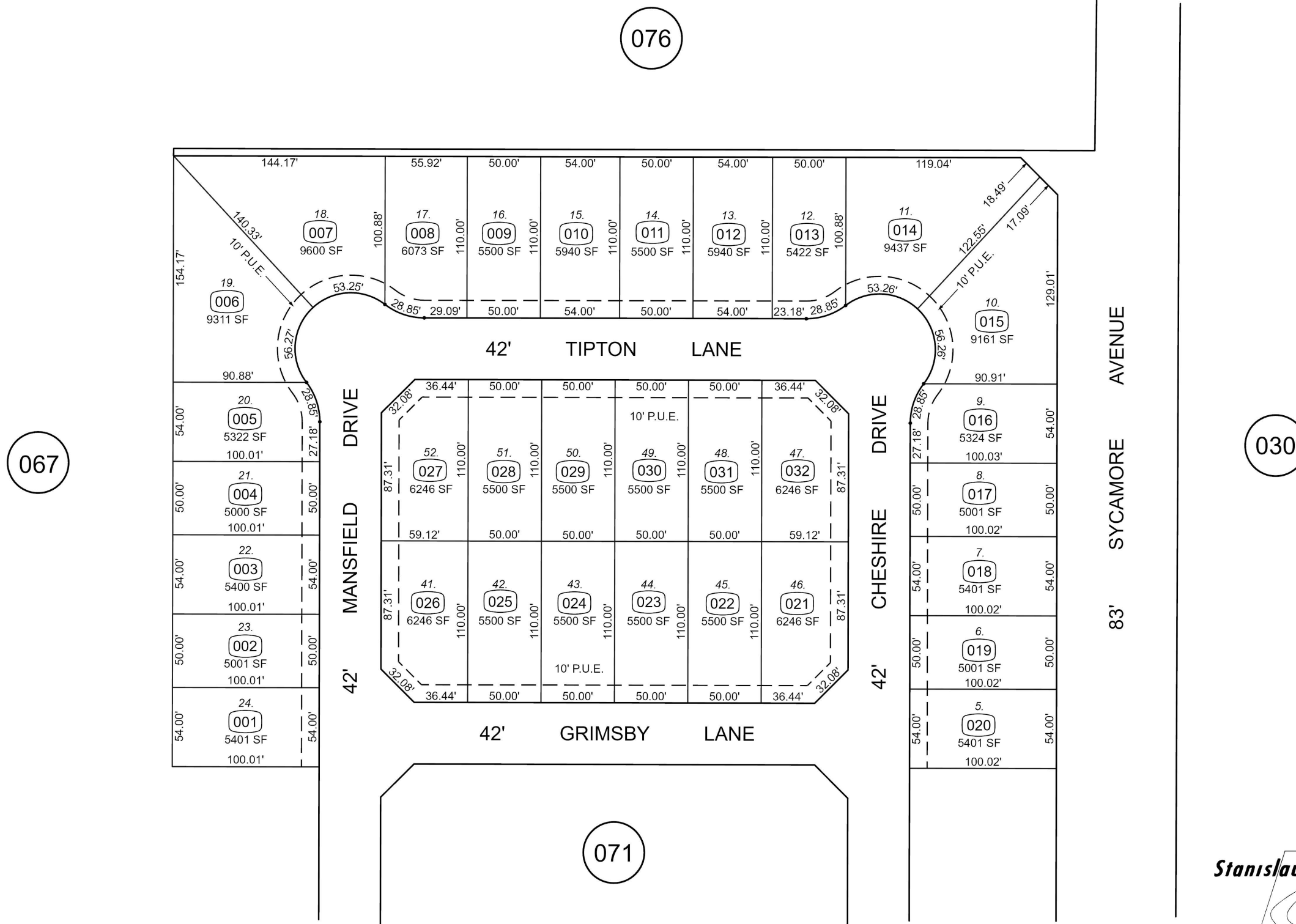


POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B & M.
 POR. VILLAGES OF PATTERSON CROMWELL SHIRE UNIT NO. 1 (44M93)

005 055

047 — 070

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 ASSESSMENT PURPOSES ONLY



FROM: 047-031
 DRAWN: 05/10/2021
 REVISED: 4/14/23 MQ



047 — 070

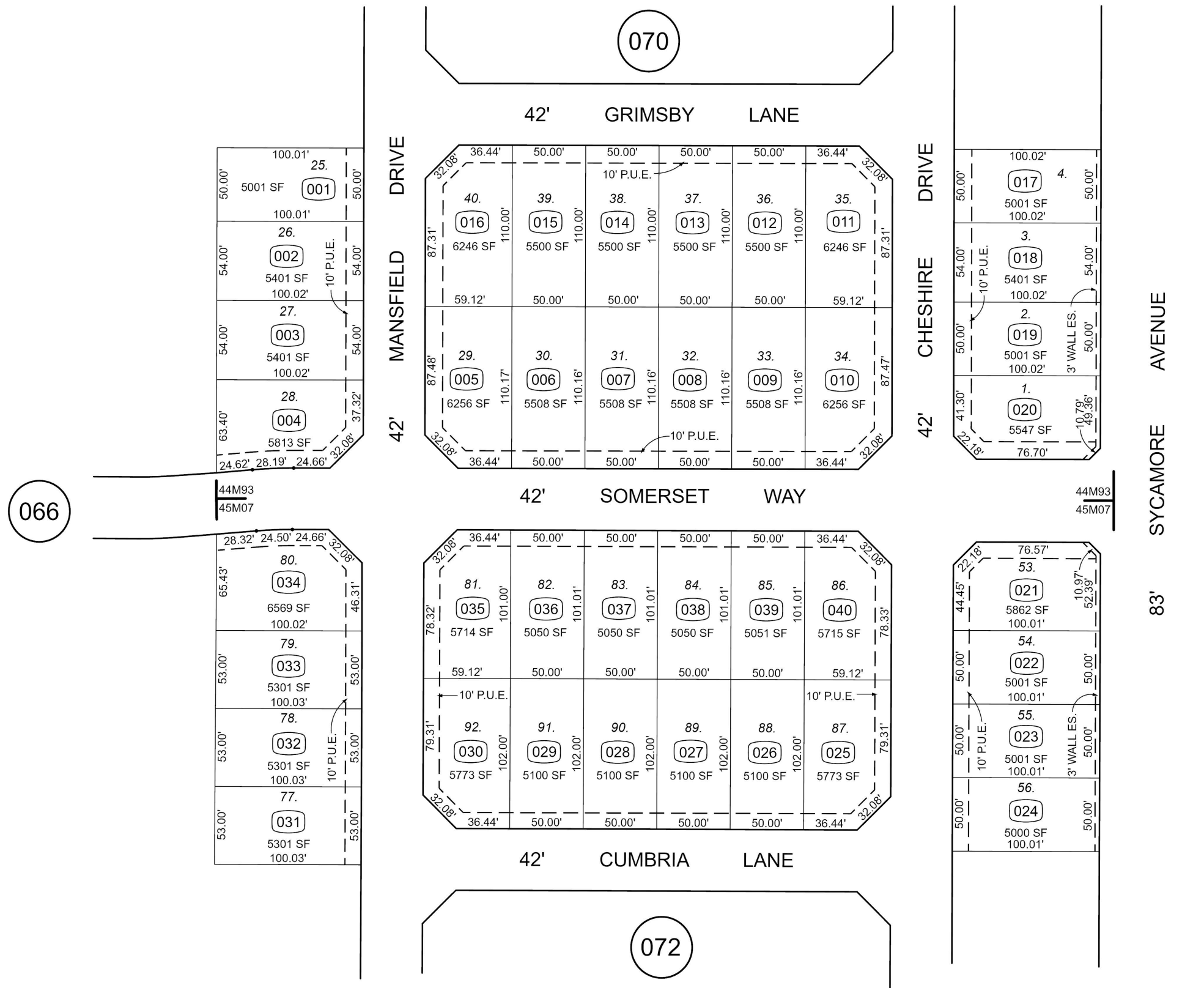
THIS MAP FOR
ASSESSMENT PURPOSES ONLY

POR. SECTION 20 T.5S. R.8E. M.D.B & M.

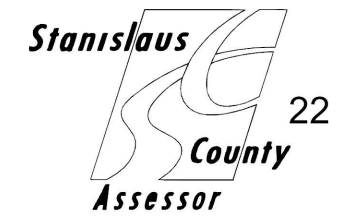
005 055

047 — 071

POR. VILLAGES OF PATTERSON CROMWELL SHIRE UNIT NO. 1 (44M93)
POR. VILLAGES OF PATTERSON CROMWELL SHIRE UNIT NO. 2 (45M07)



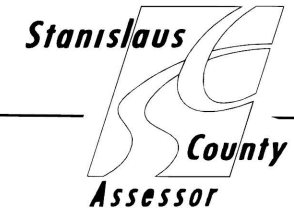
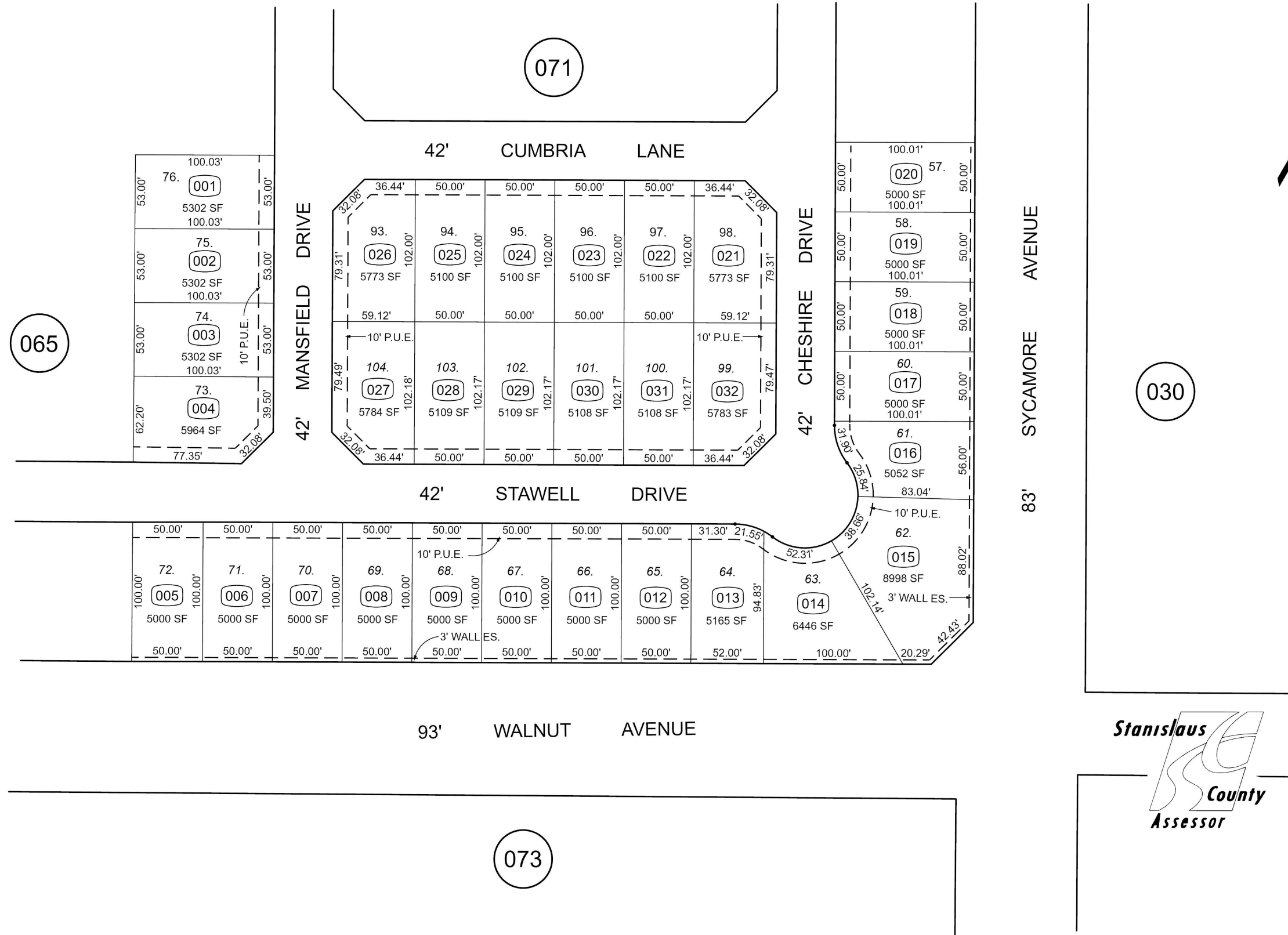
030



FROM: 047-031
DRAWN: 05/10/2021
REVISED: 12/28/21 DB

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ASSESSMENT PURPOSES ONLY

POR. SECTION 20 T.5S. R.8E. M.D.B & M.
POR. VILLAGES OF PATTERSON CROMWELL SHIRE UNIT NO. 2 (45M07)

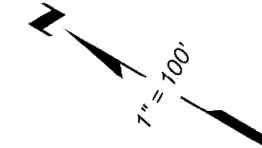


FROM: 047-031
DRAWN: 12/28/2021
REVISED:

POR. SECTIONS 20 T.5S. R.8E. M.D.B. & M.

CLAYTON SHIRE UNIT 1 (45M11)
CLAYTON SHIRE UNIT 2 (45M14)

TRA
005-054



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036

83' SYCAMORE AVENUE

93' AVENUE

WALNUT

93'

42' MELFORD DRIVE

42' MELFORD DRIVE

56' HONEYSUCKLE AVENUE

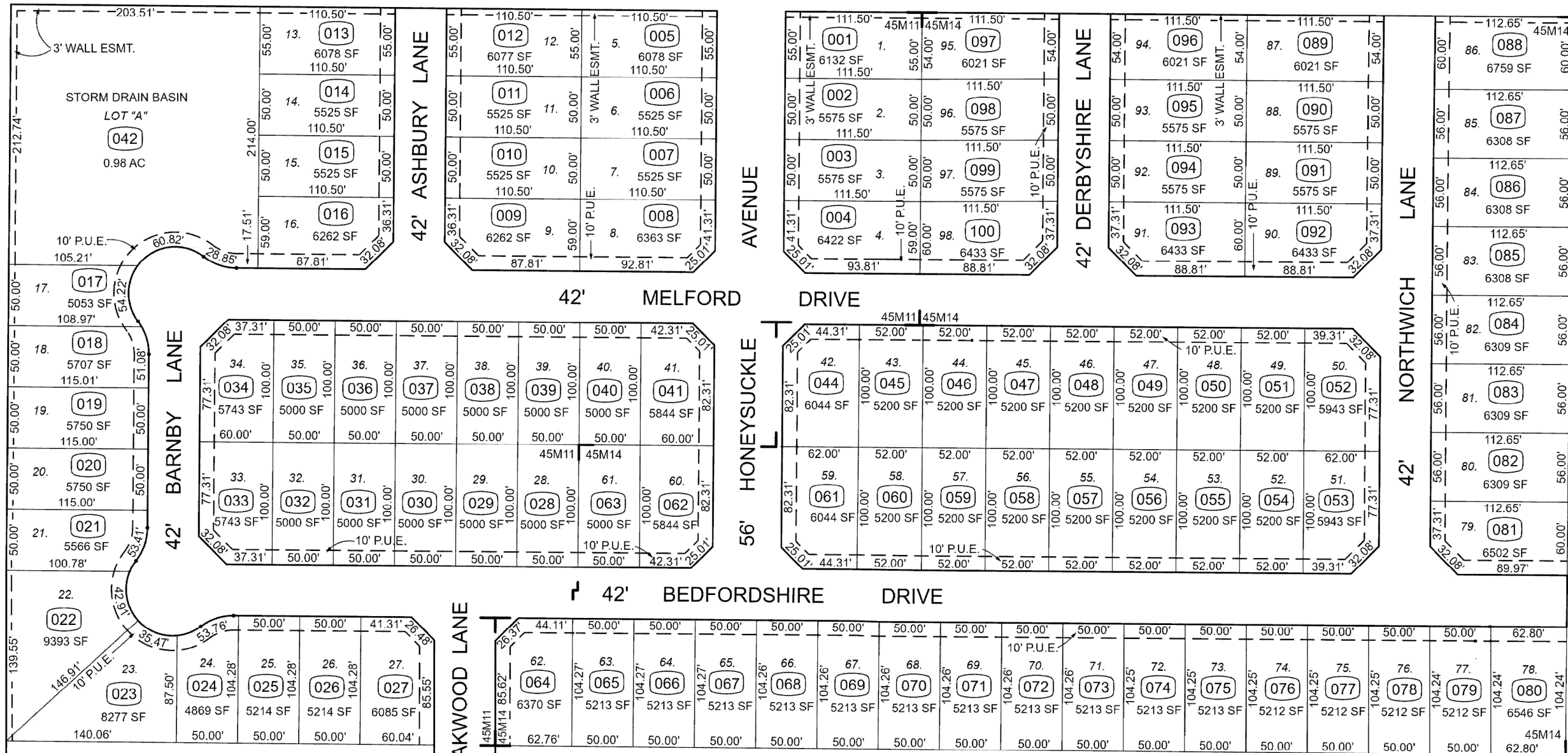
42' BEDFORDSHIRE DRIVE

50' OAKWOOD LANE

42' DERBYSHIRE LANE

42' NORTHWICH LANE

42' NORTHWICH LANE



072

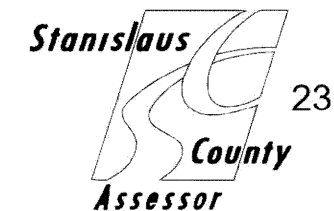
035

055

056

057

FROM: 047-035
DRAWN: 03/28/2022 DB
REVISED: 07/07/2022 MQ



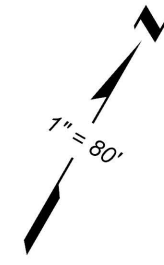
POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

TRA
005 055

047 - 074

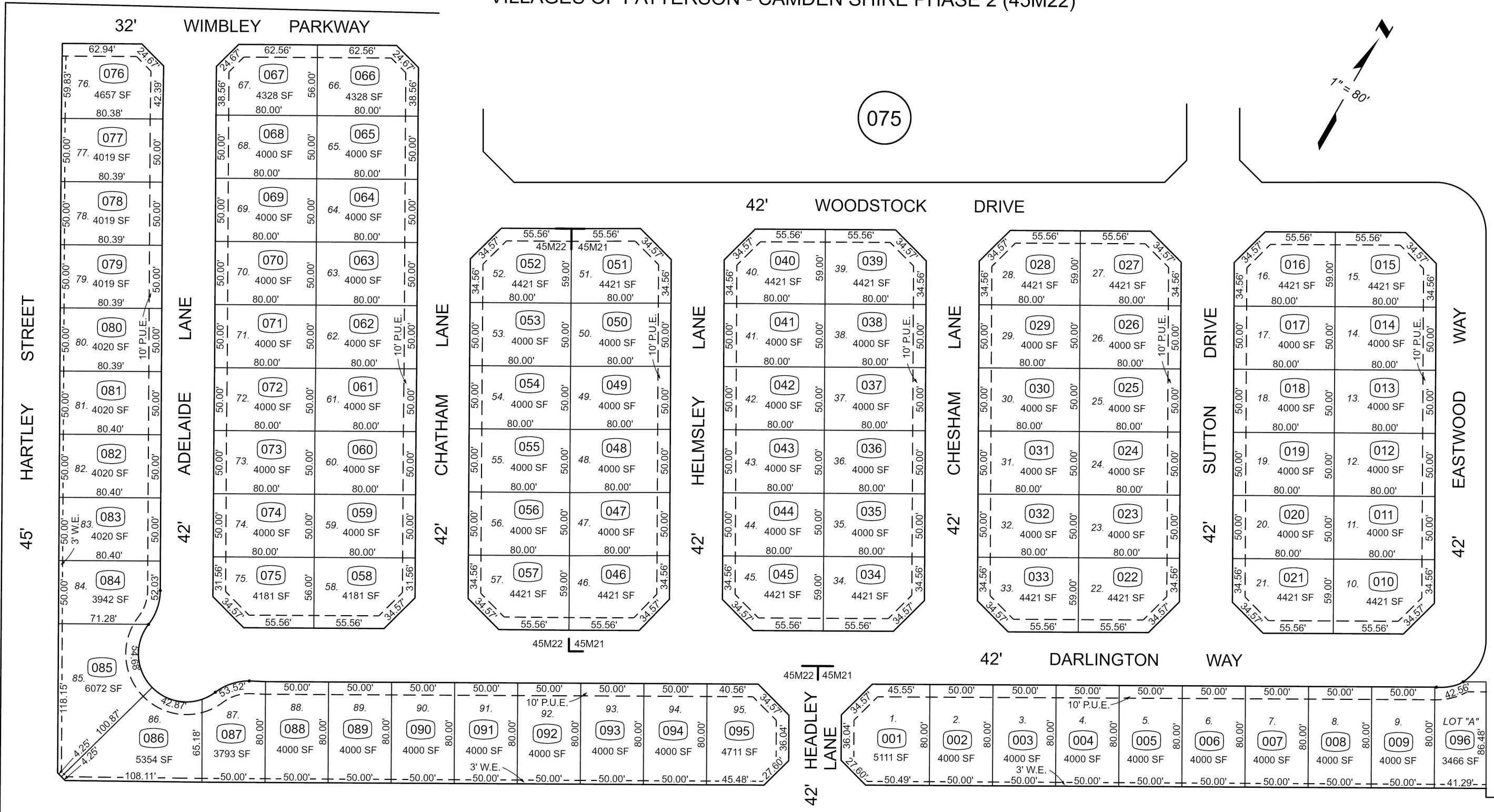
THIS MAP FOR
ASSESSMENT PURPOSES ONLY

VILLAGES OF PATTERSON - CAMDEN SHIRE PHASE 1 (45M21)
VILLAGES OF PATTERSON - CAMDEN SHIRE PHASE 2 (45M22)



031

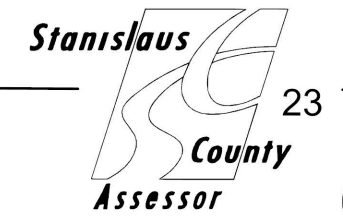
031



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DRAWN: 08/29/22 MQ
REVISED:

068

069



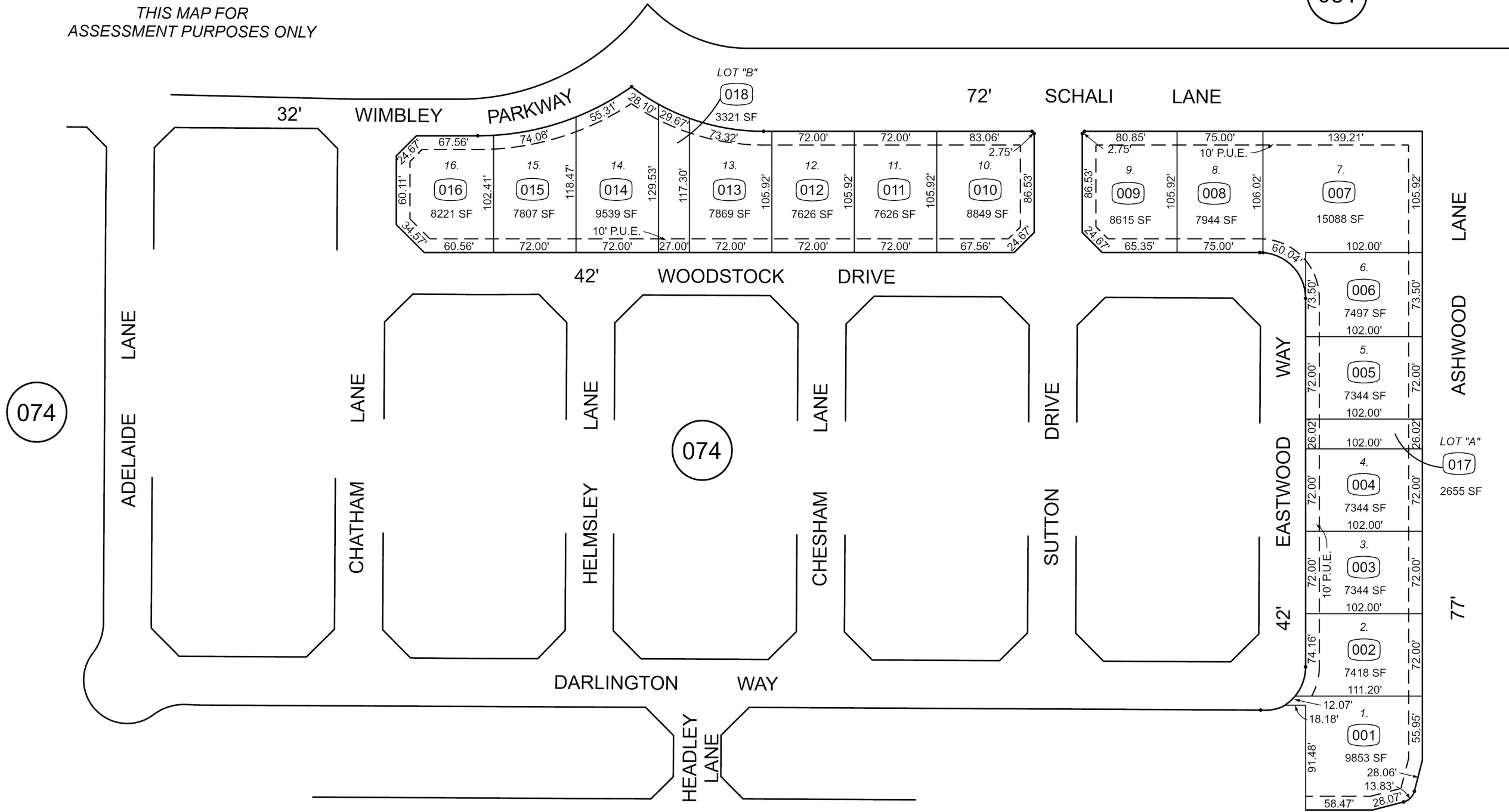
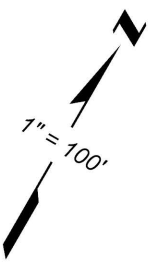
POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

POR. VILLAGES OF PATTERSON - TRIPLEXES PHASE 1 (45M27)

TRA 047 — 075
005 055

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031



074

074

031



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068

069

067

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047 — 075

POR. SECTIONS 19 & 20 T.5S. R.8E. M.D.B. & M.

POR. PATTERSON COLONY, SUB TRACT NO. 1 - POR. LOT 74 & 75 (04M40)
 POR. VILLAGES OF PATTERSON- SYCAMORE RANCH UNIT NO.1 (45M08)
 POR. VILLAGES OF PATTERSON - SYCAMORE RANCH UNIT NO. 2 - LOTS 1-75 (45M29)

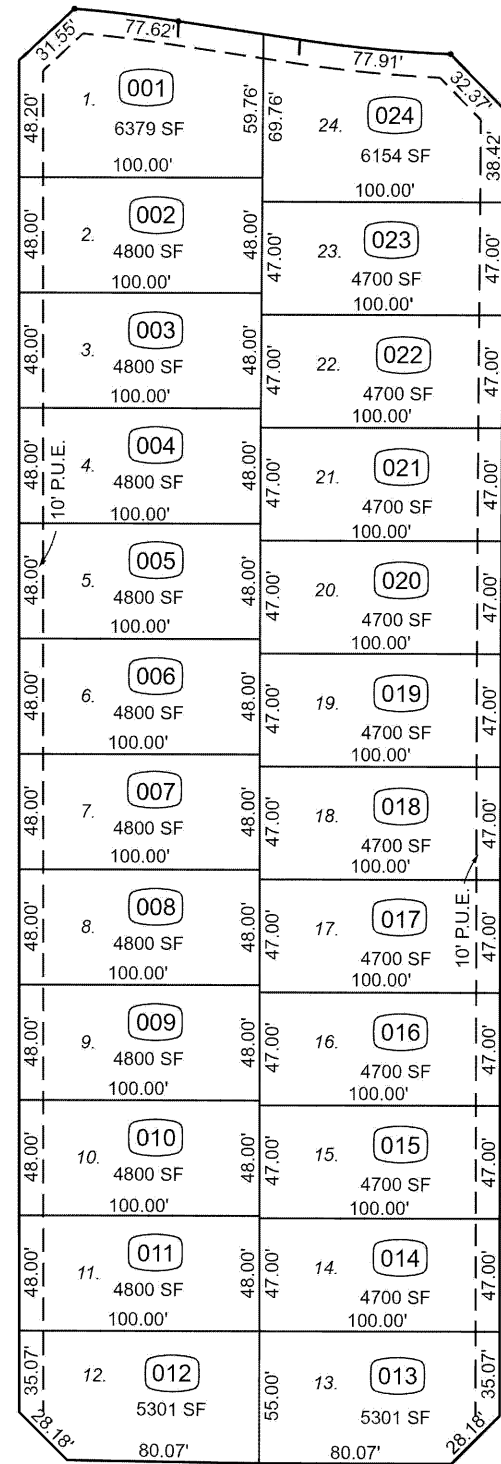
TRA
005 055

047 - 076

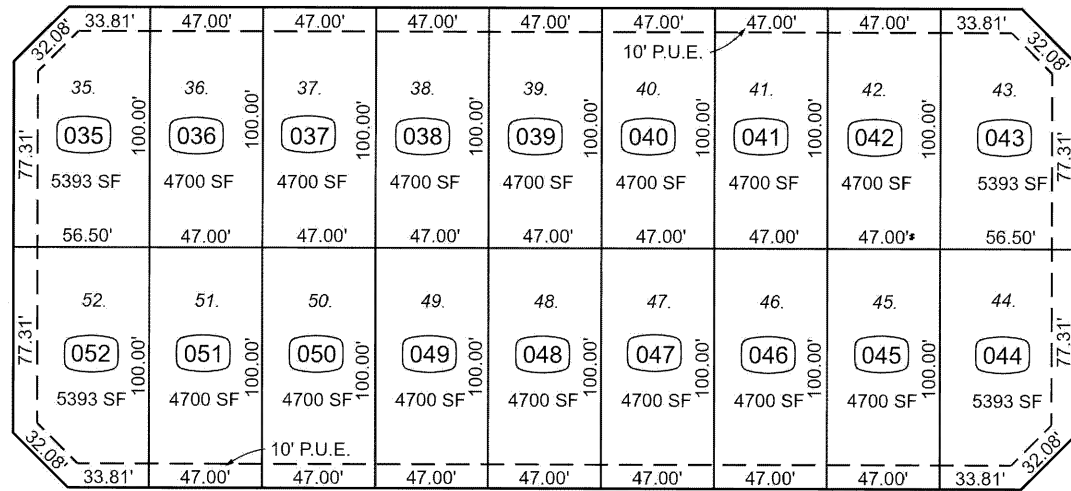
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ASSESSMENT PURPOSES ONLY

031

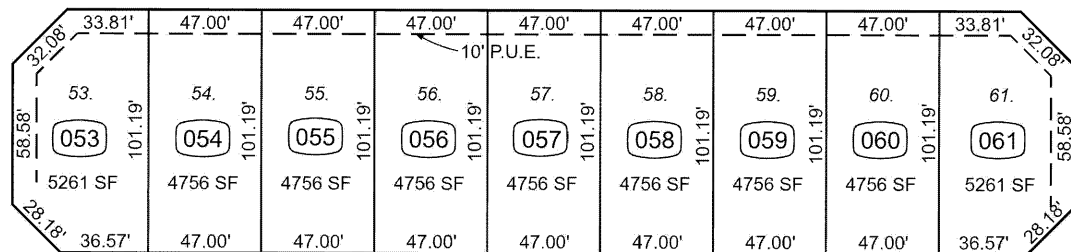
42' SUMMERHOUSE DRIVE



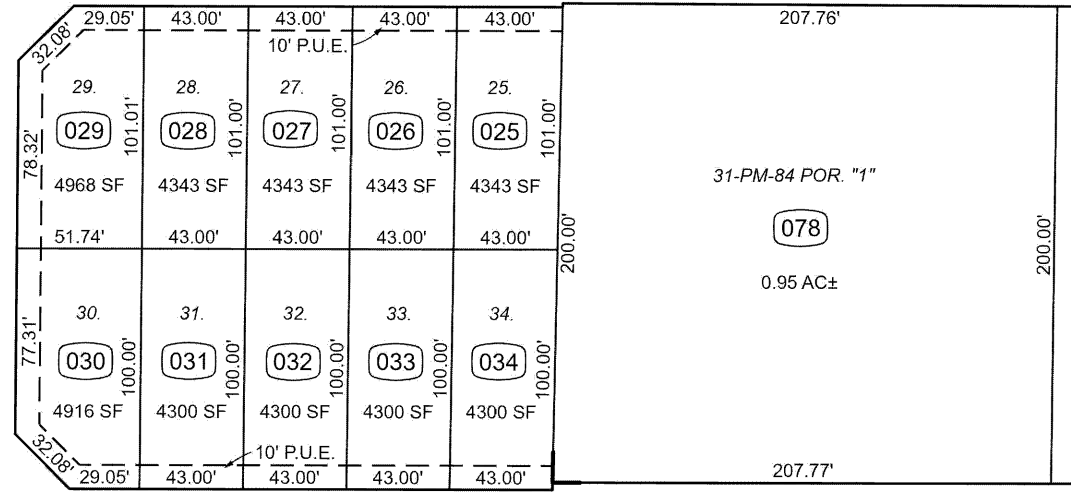
42' RYTON LANE



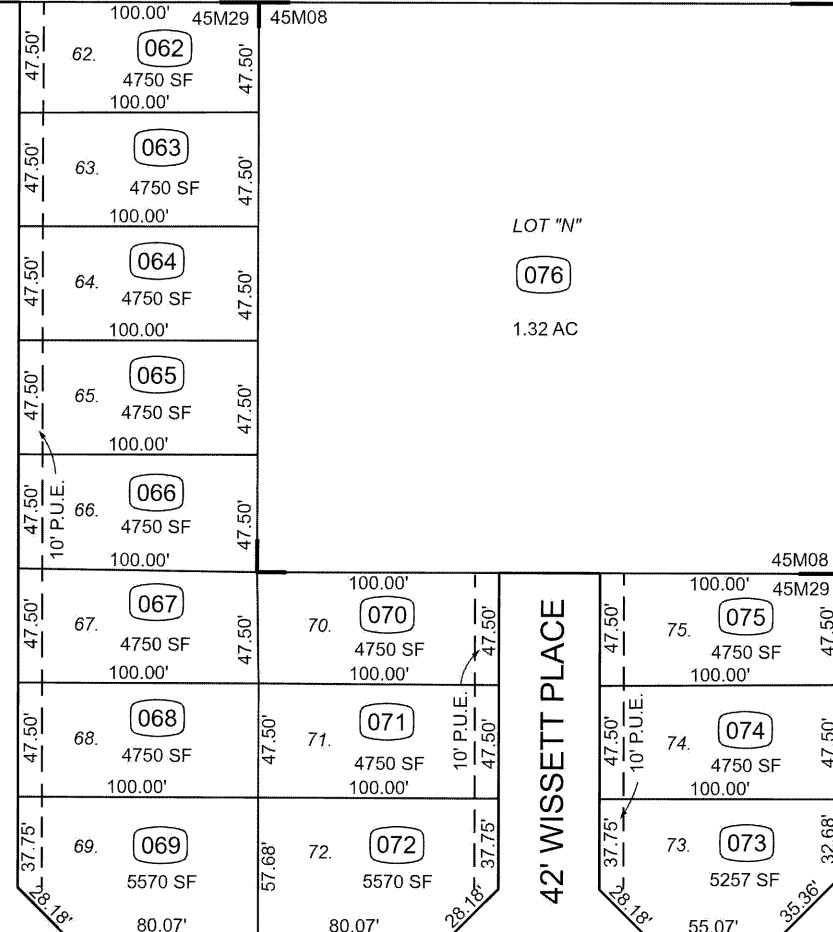
42' LINFORD DRIVE



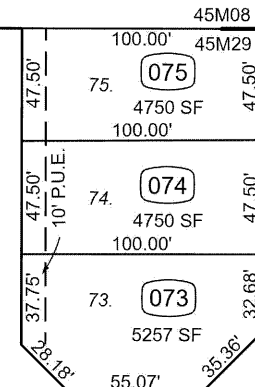
42' BROMLEY DRIVE



42' GILLINGHAM LANE

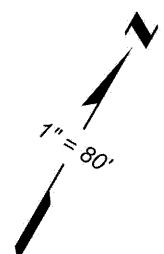


42' WISSETT PLACE



70' ENGLISH BIRCH AVENUE

75'



75'

80' SYCAMORE AVENUE

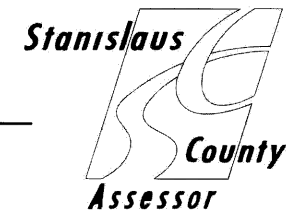
030

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067

070



24

75'

047 - 076

POR. SECTIONS 19 & 20T.5S. R.8E. M.D.B. & M.

025

POR. PATTERSON COLONY, SUB TRACT NO. 1 - POR. LOT 74 & 75 (04M40)
POR. VILLAGES OF PATTERSON - SYCAMORE RANCH UNIT NO.2 - LOTS 76-153 (45M29)

TRA 047 - 077
005 055

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97' OLIVE AVENUE

88'



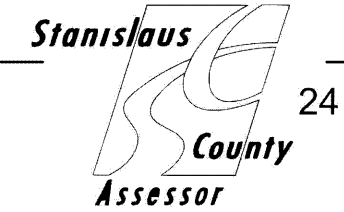
031

030

076

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047 - 077

