

Exhibit C-1

Donner Summit Public Utility District

Community Facilities District No. 1

Improvement Area No. 1

RATE, METHOD OF APPORTIONMENT, AND MANNER OF COLLECTION OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the Community Facilities District No. 1 (CFD) of the Donner Summit Public Utility District (District) shall be levied and collected according to the tax liability determined by the District through the application of the appropriate amount or rate, as described below.

2. Definitions

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following, of the California Government Code.

"Administrative Expenses" means the actual or reasonably estimated costs related to the administration of the CFD, including these:

- a. Costs of computing Special Taxes and preparing annual Special Tax collection schedules (whether by the District or any designee thereof or both).
- b. Costs of collecting the Special Taxes (whether by the County, the District, or otherwise).
- c. Costs of remitting the Special Taxes to a Lender.
- d. Costs of a Lender (including its legal counsel) in the discharge of the duties required of it under the Lender Documents.
- e. Costs to the District, CFD, or any designee thereof of complying with arbitrage rebate requirements.
- f. Costs to the District, CFD, or any designee thereof of complying with District, CFD, or obligated persons disclosure requirements.
- g. Costs associated with preparing Special Tax disclosure statements.
- h. Costs incurred in responding to public inquiries regarding the Special Taxes.

- i. Costs to the District, CFD, or designee thereof related to any appeal of the Special Tax.
- j. Costs associated with the release of funds from an escrow account, if any.
- k. Costs to the District for the issuance of Debt authorized by this CFD that are not recovered through the proceeds of the Debt, or costs to the District for securing of any Debt of the District for the CFD.
- l. Amounts estimated to be advanced or advanced by the District for any other administrative purposes, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.
- m. Costs associated with the review and updates of financing plans, engineering and planning studies, and the recalculation of the Special Tax rates.

"Administrator" means the General Manager of the District, or his or her designee.

"Annexation Parcel" means a Parcel that annexes into the CFD after initial formation.

"Annual Costs" means, for any Fiscal Year, the total of these:

- a. Debt Service to be paid from Special Taxes.
- b. Administrative Expenses for such Fiscal Year.
- c. The amount needed to replenish the reserve fund for the Debt to the level required under the Lender Documents.
- d. The amount needed to fund current special tax delinquencies from previous Fiscal Years and anticipated delinquencies for the current Fiscal Year. Collections from prior delinquencies should be used to offset the amount needed for current and future delinquencies if available.
- e. A credit for any available earnings on the reserve fund, Special Tax funds, or any other available revenues of the CFD or the District that may be used to fund Annual Costs.
- f. Authorized Facilities Funded on a Pay-As-You-Go Basis.

"Authorized Facilities" means those facilities to be financed as identified in the resolution forming the CFD.

"Board" means the Board of Directors of the Donner Summit Public Utility District acting for the CFD under the Act.

"Catch Up Special Tax" means a Special Tax that is assigned to a Parcel when the owner of such a Parcel acquires an EDU after formation of the CFD. The Catch Up Special Tax must be paid in full to the District in order to acquire an EDU.

"CFD" means the Community Facilities District No. 1 of the Donner Summit Public Utility District.

"County Assessor's Parcel" means a lot or Parcel with an assigned Assessor's Parcel Number in the maps used by the County Assessor of Placer County and Nevada County in the preparation of the tax roll.

"Debt" means any and all loans, bonds or other indebtedness obligations to pay moneys incurred by the District for the CFD, as authorized under the Act.

"Debt Service" means the total amount of principal, interest, and any other fees or charges due the Lender, plus the scheduled sinking fund payments of the Debt.

"Developed Parcel" means any Taxable Parcel with an Existing EDU, Expansion EDU, or Future EDU.

"District" means the Donner Summit Public Utility District.

"Equivalent Dwelling Unit" or "EDU" means the number of equivalent dwelling units of WWTP capacity assigned to a Developed Parcel. An EDU is equivalent WWTP capacity of a typical single family home as defined by Donner Summit Public Utility District ordinance.

"Existing EDUs" means EDUs that are currently connected to the WWTP.

"Expansion EDUs" means EDUs that will be created with the expansion of the WWTP.

"Future EDUs" means EDUs that have been purchased by property owners in order to connect to the WWTP in the future and for which there is current capacity in the WWTP.

"Fiscal Year" means the period starting July 1 and ending the following June 30.

"Improvement Area" means those areas shown in **Map 1**.

"Improvement Area 1" is the shaded area shown on **Map 1**. Darkened Parcels depicted on **Map 1** are Developed Parcels at formation.

"Lender" means the Clean Water State Revolving Fund or other entity providing funding for construction of any Authorized Facilities and to which Debt Service payments will be made.

"Lender Documents" means the indenture, resolution, fiscal agent agreement, trust agreement, loan agreement, reimbursement agreement or other financing document or documents pursuant to which any Debt is issued.

"Maximum Annual Special Tax" means the maximum amount of annual Special Tax that can be levied on a Taxable Parcel calculated by multiplying the number of EDUs assigned to such Parcel by the Maximum Annual Special Tax Rate per EDU, as shown in **Attachment 1**.

"Maximum Annual Special Tax Rate" means the maximum amount of Developed Special Tax per EDU that is used to determine the Maximum Annual Special Tax for a Developed Parcel, as shown in **Attachment 1**.

"Maximum Annual Special Tax Revenue" means the sum of the Maximum Annual Special Tax that could be levied in a Fiscal Year on all Developed Parcels.

"Nevada County" means the County of Nevada, California.

"One-Time Special Tax" means a Special Tax collected by the District for Expansion EDUs upon formation of the CFD. The One-Time Special Tax is shown in **Attachment 1**.

"Original Parcel" means a Parcel identified in **Attachment 2** at formation of the CFD.

Pay-As-You-Go Basis means the use of annual and One-Time Special Tax revenues to directly fund the construction of Authorized Facilities.

Parcel means any County Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

Placer County means the County of Placer, California.

Prepayment means the complete fulfillment of a Parcel's Special Tax Obligation, as determined by following the procedures in **Section 8**.

RMA means the Rate and Method of Apportionment of the Special Tax.

Sewer Rate means the net increase in the amount of an annual sewer rate or charge that is being charged to Parcels located in Improvement Areas 2 or 3 in lieu of a Maximum Annual Special Tax as is levied in Improvement Area 1 to fund the costs for the upgrade to the WWTP. This amount is shown in **Attachment 1** and as periodically adjusted by the Board.

Special Tax(es) mean(s) any tax levy under the Act in the CFD.

Special Tax Obligation means the requirement of Taxable Parcels to pay the annual Special Tax each Fiscal Year until all Annual Costs have been satisfied.

Subdivision or **Subdivided** means a division of a Parcel into two or more Parcels through the Subdivision Map Act process. A Subdivision may also include the merging of two or more Parcels to create new Parcels.

Successor Parcel means a Parcel created by the Subdivision of an Original Parcel or a Successor Parcel.

Tax Collection Schedule means the document prepared by the Administrator for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

Taxable Parcel means any Parcel that is not a Tax-Exempt Parcel.

Tax-Exempt Parcel means a Parcel not subject to the Annual Special Tax. Tax-Exempt Parcels include (i) Undeveloped Parcels and (ii) Parcels that have fulfilled the Special Tax Obligation by means of Prepayment.

Undeveloped Parcel means a Parcel with no Existing EDUs, Future EDUs, or Expansion EDUs.

WWTP means the District's wastewater treatment plant.

3. Duration of the Special Tax

The Special Tax will be levied and collected for as long as it is needed to pay Annual Costs; however, in no event shall the Special Tax be levied on any Parcel in the CFD after Fiscal Year 2050–2051.

When all Authorized Facilities and other Annual Costs incurred by the CFD have been paid, the Special Taxes under each of the Special Tax programs shall cease to be levied. The District shall

direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. In addition, the Notice of Cessation of Special Tax shall identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Administrative Tasks

Administrative tasks required of the Administrator are discussed below.

- A. Assignment of EDUs to Developed Parcels. Existing EDUs, Expansion EDUs, and Future EDUs are assigned to Developed Parcels at formation of the CFD and are identified by County's Assessor's Parcel in **Attachment 2**.

If it is determined that EDUs were incorrectly assigned to Parcels in **Attachment 2**, the Administrator will reassign EDUs to the correct Parcels for the purposes of determining the Special Tax Obligation.

EDUs may be added and reassigned to Parcels up until consideration of the Resolution of Formation.

- B. Subdivision of Parcels. As Parcels in the CFD are Subdivided, and to the extent that the Successor Parcels are assigned EDUs, the Administrator will perform the following tasks after each Subdivision.
1. Identify the Parcel or Parcels that are included in the Subdivision.
 2. Determine the number of EDUs assigned to the Parcel or Parcels created by the Subdivision.
 3. Using District records and other sources, assign EDUs to Successor Parcels.
 4. Update Parcel records showing new County Assessor's Parcel numbers and number of EDUs assigned to each Successor Parcel.
- C. Reassignment of EDUs to Parcels. If District policy allows for the transfer of EDUs from Parcel to Parcel where possible then the reassignment of EDUs from one Parcel to another Parcel will result in the transfer of the Special Tax Obligation associated with the EDU. The process for the reassignment of EDUs and transfer of Special Tax Obligation is provided below.
1. Existing EDUs. Existing EDUs could be reassigned to another Parcel if they are no longer needed for the Parcel to which they are currently assigned. A demolition of a structure or redevelopment of a Parcel could be an instance where the EDU is no longer required to serve the Parcel. The owner of the Parcel with the Existing EDU must notify the Administrator of the intent to transfer the EDU to another Parcel. Upon approval of the District, the Administrator will reassign the EDU(s) to the new Parcel and update all CFD records.

2. Expansion and Future EDUs. An owner of a Parcel with an Expansion or Future EDU must notify the Administrator of the intent to transfer the EDU to another Parcel. Upon approval of the District, the Administrator will reassign the EDU(s) to the new Parcel and update all CFD records..
- D. Annexation Parcels. The District will direct the Administrator to update CFD records when EDUs are assigned or reassigned to Annexation Parcels. The Administrator will assign the number of EDUs to the Parcel(s), the EDU type (Existing, Expansion, or Future), and assign the Parcel(s) to an Improvement Area.
- E. Maintenance of Parcel Records. The Administrator will maintain a record for each Parcel within the CFD. The record will contain the number of EDUs assigned to the Parcel, EDU type (Existing, Expansion, or Future), and the Improvement Area. Such records will be used to assign the annual Special Tax levy for Taxable Parcels.

5. Assignment of the Maximum Annual Special Tax

- A. Classification of Parcels. By June 30 of each Fiscal Year, using the Definitions in **Section 2**, above, the parcel records of the Assessor's Secured Tax Roll as of January 1, and other District records, the Administrator shall cause these:
 1. Each Parcel to be classified as a Taxable Parcel or Tax-Exempt Parcel.
 2. Each Parcel to be classified as a Developed Parcel or Undeveloped Parcel.
- B. Assignment of the Maximum Annual Special Tax to Taxable Parcels. The Maximum Annual Special Tax will be assigned to each Taxable Parcel using the following procedure Using the number and types of EDUs determined in **Section 4**.

Step 1: Multiply the Maximum Annual Special Tax Rate per EDU shown in **Attachment 1** by the number of EDUs.

Step 2: If a Sewer Rate is being charged in other Improvement Areas in lieu of the Maximum Annual Special Tax, reduce the amount calculated in **Step 1** by the amount of the Sewer Rate shown in **Attachment 1**, and as adjusted periodically by the Board.

- C. Assignment of the One-Time Special Tax to Taxable Parcels. The One-Time Special Tax will be assigned to each Taxable Parcel with assigned Expansion EDUs using the following procedures.

Step 1: Determine the number of Expansion EDUs assigned to the Taxable Parcel.

Step 2: Multiply the number of Expansion EDUs from **Step 1** by the One-Time Special Tax.

- D. Calculation of the Catch Up Special Tax: If the owner of an Parcel wishes to acquire an EDU from the District after the formation of the CFD, such owner must pay to the District a Catch Up Special Tax in an amount equal to the amounts of Special Taxes that would

otherwise have been paid through the CFD if such Parcel had an assigned EDU at the formation of the CFD. The Catch Up Special Tax is calculated using the following procedures.

Step 1: Determine the number of EDUs the owner of the Parcel will acquire from the District.

Step 2: Using the records for the CFD, determine the amount of all previous Special Tax levies assigned per EDU in all previous Fiscal Years, and including the current Fiscal Year.

Step 3: Sum the amount of each levy determined in **Step 2**.

Step 4: Multiply the amount from **Step 3** by the number of EDUs from **Step 1**.

Step 5: Multiply the sum from **Step 4** by 1.05.

Step 6: Collect the amount determined in **Step 5**.

Step 7: Update the Parcel record by adding the number of EDUs to such record.

6. Calculating Annual Special Tax Levy

The Administrator will compute the Annual Costs and determine the annual Special Tax for each Taxable Parcel based on the assignment of the Special Tax in **Section 5**. The Administrator will then determine the tax levy for each Taxable Parcel using the following process:

- A. Compute the Annual Costs using the definition of Annual Costs in **Section 2**.
- B. Calculate the Special Tax levy for each Taxable Parcel by the following steps:
 - Step 1: Compute 100 percent of the Maximum Annual Special Tax Revenue for all Taxable Parcels.
 - Step 2: Compare the Annual Costs with the amount calculated in the previous step.
 - Step 3: If the Annual Costs are lower than the amount calculated in **Step 1**, decrease proportionately the Maximum Annual Special Tax levy for each Taxable Parcel until the revenue from the Special Tax levy equals the Annual Costs.
- C. Levy on each Taxable Parcel the amount calculated above.
- D. Prepare the Tax Collection Schedule and, unless an alternative method of collection has been selected pursuant to **Section 10**, send it to the County Auditor requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule will not be sent later than the date required by the Auditor for such inclusion.

The Administrator will make every effort to correctly calculate the Special Tax for each Parcel. It will be the burden of the taxpayer to correct any errors in the determination of the Parcels subject to the tax and their Special Tax assignments.

7. Collecting the One-Time Special Tax

After the formation of the CFD, the Administrator will prepare a direct billing of the One-Time Special Tax for all Parcels with an assigned Future EDU. The direct billing will be prepared and mailed to the owner of record shown by the County Assessor for such Parcels. The direct billing will be prepared using the following procedures.

Step 1: Using the procedure in **Section 5.C**, determine the amount of the One-Time Special Tax for Parcels with assigned Expansion EDUs.

Step 2: Mail the direct billings to the owners of such Parcels as shown on the records of the County Assessor as of the billing date.

Step 3: On April 1, 2012 determine if all property owners have paid the One-Time Special Tax. If all property owners have paid the One-Time Special Tax program is completed. If some property owners have not paid the One-Time Special Tax, perform the following steps.

Step 4: On April 1, 2012, multiply the amount determined in **Step 1** by 1.1 (10-percent penalty added to the One-Time Special Tax).

Step 5: Beginning May 1, 2012, multiply the unpaid One-Time Special Tax by 1.015 (a 1.5-percent interest cost added to the outstanding balance). Continue this procedure at the beginning of each month until August 1, 2012.

Step 6: If the One-Time Special Tax has not been paid by some Parcels as of August 1, 2012, using the amounts determined in **Steps 1, 4, and 5**, determine the unpaid One-Time Special Tax for each Parcel. Prepare a Tax Collection Schedule and request the County Auditor-Controller to place the amounts determined on the secured property tax roll for FY 2012-2013. Request that the County Auditor-Controller create a separate tax code for the One-Time Special Tax so that it is clear to the property owner that the Maximum Annual Special Tax was not exceeded by combining the One-Time Special Tax with the annual Special Tax levy.

8. Prepayment of the Special Tax Obligation

With a Prepayment, a landowner may permanently satisfy the entire Special Tax Obligation for one or more Parcels. By exercising the right to Prepayment, a landowner can eliminate the future annual Special Tax Obligation for one or more Parcels.

Prepayment is permitted based on the following conditions:

- Any landowner who wishes to exercise the right to a Prepayment for a Parcel must pay any and all delinquent special taxes and penalties attributable to that Parcel no later than the time of the Prepayment.

- The District determines that the Prepayment of the Special Tax does not jeopardize its ability to make timely payments of Debt Service to the Lender.
- If the prepayment is for Expansion EDUs, the One-Time Special Tax has already been paid.
- Parcel owners may make Prepayment by June 15 of any year in order to permanently satisfy the Special Tax Obligation to avoid further levying the annual Special Tax. Payments made after June 15 will not include the Special Tax levy for the following Fiscal Year.

The Prepayment amount calculation through June 30, 2012 is calculated using the following steps:

- STEP 1: Determine the number of EDUs assigned to the Parcel using the procedures identified in **Section 4**.
- STEP 2: Multiply \$11,880 by the number of EDUs determined in **Step 1**.
- STEP 3: Add to the product determined in **Step 2** any administrative costs of the District for processing the Prepayment (if any).

The Prepayment amount calculation from July 1, 2012 to June 30, 2013 is calculated using the following steps:

- STEP 1: Determine the number of EDUs assigned to the Parcel using the procedures identified in **Section 4**.
- STEP 2: Multiply \$11,880 by the number of EDUs determined in **Step 1**.
- STEP 3: Determine the amount of interest paid or currently due for Debt Service.
- STEP 4: Divide the number determined in **Step 3** by the total number of EDUs assigned to Parcels in all Improvement Areas.
- STEP 5: Multiply the amount determined in **Step 4** by the result from **Step 1**.
- STEP 6: Add the amount determined in **Step 2** to the amount from **Step 5**.
- STEP 7: Add to the product determined in **Step 6** any administrative costs of the District for processing the Prepayment (if any). Such costs may include fees, call premiums, or expenses which would be expected to be incurred by the District in connection with the calculation or application of the proceeds of a Prepayment.

The Prepayment amount calculation after June 30, 2013 is calculated using the following steps:

- STEP 1: Determine the Maximum Annual Special Tax which, if no Prepayment was made, would apply to the Parcel during the following Fiscal Year, based on the assignment procedure described in **SECTION 5** above.

- STEP 2a: Calculate the annual revenue which would be produced by the Maximum Annual Special Tax, based on the Maximum Annual Special Tax determined in **STEP 1**, from the date of Prepayment up to and including the final payment of principal.
- STEP 2b: In the event that all Authorized Facilities have been provided, the District determines that all anticipated Debt of the CFD has been issued, and the future Debt Service, through final payment or the maturity of all outstanding Debt, is known with certainty, the Prepayment amount shall be determined by calculating the present value of the annual taxes which would otherwise be collected from the affected Parcel up to and including the final payment of all outstanding Debt Service.
- STEP 3: Calculate the present value of the annual revenue stream determined in **STEP 2a** or **2b**. The present value shall be calculated using that discount rate which, when the Prepayment is invested in District-available approved investments earning a rate of interest equal to the discount rate, would produce annual revenues equal to the amounts calculated in **STEP 2a** or **2b**. If the Debt is issued on a tax-exempt basis, the discount rate may not exceed the Debt yield as determined by the Tax Reform Act of 1986, as may be amended.
- Step 4: Determine the amount of a Prepayment by adding to the present value calculated in **STEP 3** any fees, call premiums, or expenses which would be expected to be incurred by the District in connection with the calculation or application of the proceeds of a Prepayment.

9. Interpretation, Application and Appeal of Special Tax Formula and Procedures

Any taxpayer who feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the Administrator appealing the levy of the Special Tax. The Administrator will then promptly review the appeal, and if necessary, meet with the applicant. If the Administrator verifies that the tax should be modified or changed, the Special Tax levy will be corrected and, if applicable in any case, a refund will be granted.

Interpretations may be made by Resolution of the Board for purposes of clarifying any vagueness or ambiguity as it relates to the Special Tax rate, the method of apportionment, the classification of properties, or any definition applicable to the CFD.

Without Board approval, the Administrator may make minor, non-substantive administrative and technical changes to the provisions of this Exhibit that do not materially affect the RMA for purposes of the administrative efficiency or convenience or to comply with new applicable federal, state or local law.

10. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes, provided, however, that the Administrator or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary, to meet the District's financial obligations.

**Attachment 1
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)
Maximum Annual Special Tax per EDU and One-Time Special Tax**

Item	Amount
Maximum Annual Special Tax per EDU [1]	\$593
Sewer Rate [2]	\$0
One-Time Special Tax [3]	\$1,070

"Att_1"

[1] the Maximum Annual Special Tax Rate per EDU is multiplied by the number of EDUs assigned to a Parcel to determine the Maximum Annual Special Tax for such Parcel. The Maximum Annual Special Tax Rate per EDU does not increase over time.

[2] The Sewer Rate may be updated periodically by the Board through a Proposition 218 procedure.

[3] If not paid by April 1, 2012, the One-Time Special Tax is increased by a factor of 1.1. If not paid by May 1, 2012 and each beginning of the month after, increase by a factor of 1.015 until placed on the secured property tax roll for collection by the County Tax Collector.

Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-070-029-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-070-040-000	UNITED STATES OF AMERICA	-	-	-	\$0	\$0
069-070-043-000	SUGAR BOWL CORPORATION	-	-	5.00	\$2,965	\$5,350
069-070-044-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-070-045-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-070-046-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-070-048-000	MORGAN DAVID R	-	-	-	\$0	\$0
069-070-049-000	MORGAN DAVID R	-	-	-	\$0	\$0
069-080-002-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-080-017-000	SUGAR BOWL CORP	-	-	-	\$0	\$0
069-080-019-000	SUGAR BOWL CORP	-	-	-	\$0	\$0
069-080-022-000	SUGAR BOWL CORPORATION	199.26	-	-	\$118,161	\$0
069-080-024-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-102-001-000	BRINTON WILLIAM W ET AL	-	-	-	\$0	\$0
069-102-002-000	BATES JOHN BURNHAM JR & DENISE COONAN TRUSTEES ET	-	-	-	\$0	\$0
069-102-003-000	HICKINGBOTHAM DEVEN TTEE ET AL	-	-	-	\$0	\$0
069-102-004-000	SHELL WEST III ET AL	-	-	-	\$0	\$0
069-102-005-000	GOTCHER PETER C & MARIE HELENE MOORE	-	-	-	\$0	\$0
069-102-006-000	RAMSAY SHELDON CONSTANTINE LIFE EST ET	-	-	-	\$0	\$0
069-102-007-000	TOMPKINS SUSIE R TRUSTEE	-	-	-	\$0	\$0
069-102-008-000	MERRILL STEVEN L TRUSTEE	-	-	-	\$0	\$0
069-102-009-000	TILDEN CALVIN B TTEE	-	-	-	\$0	\$0
069-102-010-000	COCKBURN LLC	-	-	-	\$0	\$0
069-102-012-000	SEAVEY WILLIAM A TR ET AL	-	-	-	\$0	\$0
069-102-013-000	SNOW WHITE LODGE	12.00	-	-	\$7,116	\$0
069-102-017-000	FISHER DONALD G & DORIS F TRUSTEES	-	1.00	1.00	\$1,186	\$1,070
069-102-018-000	SUGAR BOWL CORPORATION	-	14.44	19.00	\$19,830	\$20,330
069-102-019-000	SUGAR BOWL SKI TEAM FOUNDATION ET AL	7.25	2.00	-	\$5,485	\$0
069-103-001-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-002-000	HENDERSON WELLINGTON S JR TRUSTEE ET AL	-	1.00	-	\$593	\$0
069-103-003-000	HENDERSON WELLINGTON S JR TRUSTEE ET AL	-	1.00	-	\$593	\$0
069-103-004-000	NIEHAUS JOSEPH & KAREN TRUSTEES	1.00	-	-	\$593	\$0

**Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)**

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-103-006-000	PASQUESI JOHN M & MEREDITH S	1.00	-	-	\$593	\$0
069-103-007-000	HAMMARSKJOLD PHILIP & ALICIA TRUSTEES	1.00	-	-	\$593	\$0
069-103-008-000	PAGE HOPE TRUSTEE	-	-	1.00	\$593	\$1,070
069-103-009-000	HENDERSON WELLINGTON S JR TRUSTEE	-	-	1.00	\$593	\$1,070
069-103-010-000	HENDERSON WELLINGTON S JR LIFE EST ET AL	-	-	1.00	\$593	\$1,070
069-103-011-000	HELLMAN F WARREN & PATRICIA C TTEE ET AL	-	-	1.00	\$593	\$1,070
069-103-012-000	GAITHER JAMES C TTEE	-	-	1.00	\$593	\$1,070
069-103-013-000	MOORE JOSEPH GWYER TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-016-000	HUNEEUS AGUSTIN FRANCISCO & MACARENA	-	1.00	1.00	\$1,186	\$1,070
069-103-017-000	HELLMAN F WARREN & PATRICIA CHRISTINA TTEE ET AL	-	-	-	\$0	\$0
069-103-018-000	MILLER ROBERT F TRUSTEE	-	-	-	\$0	\$0
069-103-019-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-020-000	PODELL NICHOLAS TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-021-000	CASEY A MICHAEL & JEAN K TRUSTEES	-	-	1.00	\$593	\$1,070
069-103-023-000	WALKERSILVERMAN LINDSEY ET AL	-	-	1.00	\$593	\$1,070
069-103-024-000	WALKERSILVERMAN LINDSEY ET AL	-	-	1.00	\$593	\$1,070
069-103-025-000	HOROWITZ JEFFREY S TTEE ET AL	-	-	-	\$0	\$0
069-103-026-000	GREGORY DONALD M JR TRUSTEE	-	-	-	\$0	\$0
069-103-027-000	SUGAR BOWL CORP	-	-	-	\$0	\$0
069-103-028-000	GIMON ELEANOR HEWLETT TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-032-000	HELLMAN F WARREN & PATRICIA CHRISTINA TTEE ET AL	-	-	-	\$0	\$0
069-103-033-000	HARLEEN JAMES TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-034-000	GAITHER JAMES C TTEE ET AL	-	-	-	\$0	\$0
069-103-037-000	MCINTOSH JAMES CASTLE TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-038-000	CUMMINGS CELIA TRUSTEE	-	-	1.00	\$593	\$1,070
069-103-039-000	SUGAR SHACK LLC	-	-	-	\$0	\$0
069-103-040-000	JONES MICHAEL A TRUSTEE ET AL	-	-	1.00	\$593	\$1,070
069-103-041-000	SCHROLL J CHRISTOPHER ET AL	-	-	-	\$0	\$0
069-103-042-000	SHAW MARYANNA G TRUSTEE	-	-	-	\$0	\$0
069-103-043-000	SONOMA MOUNTAIN INSTITUTE	-	-	-	\$0	\$0
069-103-045-000	HAMBRECHT WILLIAM R TRUSTEE	-	-	-	\$0	\$0
069-103-045-000	HAMBRECHT WILLIAM R TRUSTEE	-	-	-	\$0	\$0

**Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)**

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-103-046-000	DYSON BRENDAN C TRUSTEE	-	-	-	\$0	\$0
069-103-047-000	STEYER THOMAS F ET AL	-	-	-	\$0	\$0
069-103-048-000	COXE TENCH TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-048-000	COXE TENCH TRUSTEE ET AL	-	-	-	\$0	\$0
069-103-049-000	CUBE PARTNERS	-	-	-	\$0	\$0
069-103-051-000	HENDRICKSON JOHN J & SARA M	-	-	-	\$0	\$0
069-103-052-000	KUECHLER ALICE CHRISTINE	-	-	1.00	\$593	\$1,070
069-103-053-000	PARADIS PAUL & LAURA TTEE	-	-	-	\$0	\$0
069-103-054-000	DYSON BRENDAN C TRUSTEE	-	-	-	\$0	\$0
069-103-055-000	EMERY ROBERT L & DANA M TRUSTEES	1.00	-	-	\$593	\$0
069-103-055-000	EMERY ROBERT L & DANA M TRUSTEES	-	-	-	\$0	\$0
069-103-056-000	HANNAH JOSHUA DAVID & YAMAMOTO DENISE YOSHIKO	-	-	2.00	\$1,186	\$2,140
069-103-056-000	HANNAH JOSHUA DAVID & YAMAMOTO DENISE YOSHIKO	-	-	-	\$0	\$0
069-103-057-000	FERNALD GUY HASKIN & LIA HASKIN	-	-	1.00	\$593	\$1,070
069-103-061-000	ATLAS LLC ET AL	-	-	-	\$0	\$0
069-103-062-000	US BANK NATIONAL ASSOCIATION TRUSTEE ET AL	-	1.00	-	\$593	\$0
069-103-063-000	US BANK NATIONAL ASSOCIATION TTEE ET AL	-	1.00	-	\$593	\$0
069-103-064-000	KINGSLEY DANIEL R & MARIEL S TRUSTEES	-	-	-	\$0	\$0
069-103-066-000	WALKER RICHARD W TTEE	-	-	-	\$0	\$0
069-103-067-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-069-000	PARISH MICHAEL HENRY ET AL	-	-	-	\$0	\$0
069-103-070-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-072-000	BECHTLE NANCY HELLMAN & JOACHIM TRUSTEES	-	-	-	\$0	\$0
069-103-080-000	BRANDYWINE TRUST COMPANY TRUSTEE	-	-	-	\$0	\$0
069-103-081-000	MT LINCOLN LLC	-	-	20.00	\$11,860	\$21,400
069-103-082-000	MT LINCOLN LLC	-	-	6.00	\$3,558	\$6,420
069-103-083-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
069-103-084-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
069-103-085-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-086-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-103-087-000	WALKER RICHARD W	-	2.00	-	\$1,186	\$0
069-103-088-000	CLARK ANTONIA H TTEE	-	1.00	-	\$593	\$0

**Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)**

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-103-089-000	BECHTLE JOACHIM & NANCY H TTEE	-	-	-	\$0	\$0
069-103-092-000	WATKINS RICHARDSON L & SUSAN SWIG TTEE	-	-	-	\$0	\$0
069-103-093-000	KELLY PETER B & APRIL TR	-	-	-	\$0	\$0
069-180-009-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-180-011-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-320-006-000	SUGAR BOWL CORPORATION	-	-	13.00	\$7,709	\$13,910
069-320-007-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-320-008-000	SNOW WHITE LODGE	-	-	-	\$0	\$0
069-320-013-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-320-014-000	SOLOMON MICHAEL & KIMBERLY	1.00	-	-	\$593	\$0
069-320-015-000	CALLANDER CLARK N & ELIZABETH L	1.00	-	-	\$593	\$0
069-320-016-000	RUSSELL CHRISTINE H TRUSTEE	1.00	-	-	\$593	\$0
069-320-017-000	TUNNELL DAVID R TTEE ET AL	1.00	-	-	\$593	\$0
069-320-018-000	PIKE DRUMMOND M TRUSTEE	1.00	-	-	\$593	\$0
069-320-019-000	SIMMONS WARREN L JR & NANCY G TRUSTEES	1.00	-	-	\$593	\$0
069-320-020-000	PELOSI PAUL F & NANCY	1.00	-	-	\$593	\$0
069-320-021-000	KIESCHNICK MICHAEL & FRANCES TRUSTEES	1.00	-	-	\$593	\$0
069-320-022-000	DUANE JON R TRUSTEE ET AL	1.00	-	-	\$593	\$0
069-320-023-000	WILLIAMSON MARK N & SARAH K TRUSTEES	1.00	-	-	\$593	\$0
069-320-024-000	BINGHAM W RICHARD TRUSTEE	1.00	-	-	\$593	\$0
069-320-025-000	JUDAH 106 PARTNERS GP	1.00	-	-	\$593	\$0
069-320-026-000	CHALET TOWNHOMES OWNERS ASSOCIATION	-	-	-	\$0	\$0
069-320-027-000	YOUNGER WILLIAM H JR TRUSTEE ET AL	1.00	-	-	\$593	\$0
069-320-028-000	SILK JEFF & NAOMI	1.00	-	-	\$593	\$0
069-320-029-000	KVAMME E FLOYD & JEAN	1.00	-	-	\$593	\$0
069-320-030-000	ROUZIER ROBERT NEAL & CAROLYN CARLSEN	1.00	-	-	\$593	\$0
069-320-031-000	SANDERSON PHILLIP N & ROBIN SHANK TTEES	-	1.00	-	\$593	\$0
069-320-032-000	WADSWORTH CHRISTOPHER & LELA M TRUSTEES	-	1.00	-	\$593	\$0
069-320-033-000	ZOBENICK LLC	1.00	-	-	\$593	\$0
069-320-034-000	HANNAH JOSHUA D & YAMAMOTO DENISE Y TR	-	1.00	-	\$593	\$0
069-320-035-000	MATTHES ANDREW & TRACY	1.00	-	-	\$593	\$0
069-320-036-000	HAGAN JAMES & DANA	1.00	-	-	\$593	\$0

Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-320-037-000	EMERSON RICHARD P & JENNIFER L TTEE ET AL	1.00	-	-	\$593	\$0
069-320-038-000	DONOHUE ROBIN RICHARDS & CHRISTOPHER JOHN TRUSTEES	1.00	-	-	\$593	\$0
069-320-039-000	HENDERSON WELLINGTON S JR TRUSTEE ET AL	-	1.00	-	\$593	\$0
069-320-046-000	TOBIN REAL PROPERTY LLC	1.00	-	-	\$593	\$0
069-320-047-000	HELLMAN F WARREN & PATRICIA C TTEE ET AL	1.00	-	-	\$593	\$0
069-320-048-000	STGOAR FREDERICK G TRUSTEE ET AL	1.00	-	-	\$593	\$0
069-320-049-000	WILLIS CHARLES F IV TRUSTEE ET AL	1.00	-	-	\$593	\$0
069-320-050-000	GERBODE PENELOPE A TTEE	1.00	-	-	\$593	\$0
069-320-051-000	FLEISHHACKER MORTIMER & FRANCOISE G TTEE	1.00	-	-	\$593	\$0
069-320-052-000	HAGEN KENNEN D	1.00	-	-	\$593	\$0
069-320-053-000	HOMMEYER JOHN A & PAMELA C TRUSTEES	1.00	-	-	\$593	\$0
069-320-054-000	FARRELL JAMES T & HOLLY TTEES	1.00	-	-	\$593	\$0
069-320-055-000	LEVIT CARSON V & SUZANNE DEVITT	1.00	-	-	\$593	\$0
069-320-056-000	BURKE T ROBERT & KATHERINE S TRUSTEES	1.00	-	-	\$593	\$0
069-320-057-000	GRAY ELDRIDGE & KIRSTEN TRUSTEES	1.00	-	-	\$593	\$0
069-320-058-000	SUGAR BOWL MEADOWS TOWNHOMES OWNERS ASSOCIATION	23.00	-	-	\$13,639	\$0
069-320-060-000	MT LINCOLN LLC	-	-	-	\$0	\$0
069-320-061-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
069-320-062-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
069-320-063-000	SUGAR BOWL CORPORATION	-	10.00	-	\$5,930	\$0
069-320-063-000	SUGAR BOWL CORPORATION	-	-	-	\$0	\$0
069-320-063-000	SUGAR BOWL CORPORATION	-	-	20.00	\$11,860	\$21,400
069-500-001-000	MELLIN WILLIAM F & STEPHANIE TRUSTEES	1.00	-	-	\$593	\$0
069-500-002-000	JOHNSON ANN L TRUSTEE	-	1.00	-	\$593	\$0
069-500-003-000	JOHNSON ANN L TRUSTEE	1.00	-	-	\$593	\$0
069-500-004-000	JOHNSON ANN L TRUSTEE	1.00	-	-	\$593	\$0
069-500-005-000	TOBIN REAL PROPERTY LLC	-	1.00	-	\$593	\$0
104-010-001-000	MT JUDAH CONDO OWNERS ASSOCIATION	1.00	-	-	\$593	\$0
104-010-002-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
104-010-003-000	MT LINCOLN LLC	-	-	-	\$0	\$0
104-010-004-000	HELLMAN F WARREN & PATRICIA C TTEE	-	-	-	\$0	\$0
104-010-005-000	GRIEPP TROY A & ANGELIQUE SLYE	-	-	-	\$0	\$0

Attachment 2
Donner Summit Public Utility District
Community Facilities District No. 1 (Improvement Area 1)

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
104-010-006-000	DOYLE JOHN L & JUDITH A TR	-	-	-	\$0	\$0
104-010-007-000	WADSWORTH JOHN BRANNAN TTEE	-	-	-	\$0	\$0
104-010-008-000	JUDAH 106 PARTNERS GP	-	-	-	\$0	\$0
104-010-009-000	RUEGG DAVID C & EUGENIA L TTEE	-	-	-	\$0	\$0
104-010-010-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
104-010-011-000	HENDERSON MARK C & CHEW HELEN K	-	-	-	\$0	\$0
104-010-012-000	POPE PATRICIA MOFFAT ET AL	-	-	-	\$0	\$0
104-010-013-000	MILNER JAMES L	-	-	-	\$0	\$0
104-010-014-000	CONLON EDWARD D & STEPHENS ELISA	-	-	-	\$0	\$0
104-010-015-000	HELLMAN F WARREN & PATRICIA C TTEE	-	-	-	\$0	\$0
104-010-016-000	MT LINCOLN LLC	-	-	-	\$0	\$0
104-010-017-000	FERNALD GUY HASKIN & LIA HASKIN	-	-	-	\$0	\$0
104-010-018-000	FERGUSON MATTHEW B & KATHERINE R TR	-	-	-	\$0	\$0
104-010-019-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
104-010-020-000	KERBYMILLER YVONNE E TR	-	-	-	\$0	\$0
104-010-021-000	AMBWANI KAILASH J & VALERIE B	-	-	-	\$0	\$0
104-010-022-000	BRYAN AMANDA A	-	-	-	\$0	\$0
104-010-023-000	LAMM WILLIAM D & LAUREN G	-	-	-	\$0	\$0
104-010-024-000	GAITHER JAMES C TTEE	-	-	-	\$0	\$0
104-010-025-000	HAGAN JAMES P	-	-	-	\$0	\$0
104-010-026-000	CALLANDER PETER WARREN ET AL	-	-	-	\$0	\$0
104-010-027-000	GROSS THOMAS DANIEL & VERONICA ROWNEY TR	-	-	-	\$0	\$0
104-010-028-000	MT JUDAH CONDO OWNERS ASSOCIATION	-	-	-	\$0	\$0
17-050-13-000	SUGAR BOWL CORP	-	-	-	\$0	\$0
17-050-14-000	SUGAR BOWL CORP	-	-	-	\$0	\$0
47-101-39-000	SUGAR BOWL CORP	20.10	-	-	\$11,919	\$0
Totals		302.61	41.44	99.00	\$262,728.65	\$105,930.00

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