

Exhibit C-2

Donner Summit Public Utility District

Community Facilities District No. 1

Improvement Area No. 2

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 2" 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 1 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 2)
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 2)**

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-020-003-000	BOREAL RIDGE CORPORATION	-	-	-	\$0.00	\$0.00
069-020-006-000	UNION PACIFIC RAILROAD COMPANY	-	-	-	\$0.00	\$0.00
069-020-050-000	BOREAL RIDGE CORPORATION	-	-	-	\$0.00	\$0.00
069-020-051-000	BOREAL RIDGE CORPORATION	-	-	-	\$0.00	\$0.00
069-020-060-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-020-061-000	SIERRA CLUB	-	-	-	\$0.00	\$0.00
069-070-001-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
069-070-002-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
069-070-003-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
069-070-004-000	UNION PACIFIC RAILROAD COMPANY	-	-	-	\$0.00	\$0.00
069-070-006-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-070-007-000	PACIFIC GAS & ELECTRIC CO	-	-	-	\$0.00	\$0.00
069-070-009-000	UNION PACIFIC RAILROAD COMPANY	-	-	-	\$0.00	\$0.00
069-070-011-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-070-017-000	MCCAUGHEY TIMOTHY H	-	-	-	\$0.00	\$0.00
069-070-025-000	EHIKIAN FAMILY TRUST LP	-	2.00	-	\$1,186.00	\$0.00
069-070-030-000	PRIEWE DONALD E & MARY LOU TRUSTEES	-	-	-	\$0.00	\$0.00
069-070-031-000	UNION PACIFIC RAILROAD COMPANY	-	-	-	\$0.00	\$0.00
069-070-032-000	UNION PACIFIC RAILROAD COMPANY	-	-	-	\$0.00	\$0.00
069-070-037-000	TINGLEY WALTER R III & SUSAN	-	-	-	\$0.00	\$0.00
069-070-039-000	MORGAN DAVID R	-	-	-	\$0.00	\$0.00
069-070-050-000	CASCONE MICHAEL J & DIANA M	-	-	-	\$0.00	\$0.00
069-080-003-000	BROST VALEN R & LINDA M	-	9.00	-	\$5,337.00	\$0.00
069-080-004-000	BROST VALEN R & LINDA	-	1.00	-	\$593.00	\$0.00
069-080-005-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-080-007-000	RUFFA MARY ANN	1.00	-	1.00	\$1,186.00	\$1,070.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
069-080-015-000	BROST VALEN R & LINDA M	-	2.00	25.00	\$16,011.00	\$26,750.00
069-080-016-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
069-080-018-000	RUSTIC COTTAGE AND MOTEL LLC	8.20	-	-	\$4,862.60	\$0.00
069-080-020-000	SCHULL RICHARD A TR ET AL	-	-	3.00	\$1,779.00	\$3,210.00
069-080-023-000	SCHULL RICHARD A TR	1.00	-	-	\$593.00	\$0.00
069-080-025-000	RUFFA MARY ANN	1.00	-	-	\$593.00	\$0.00
069-080-026-000	RUFFA MARY ANN	-	-	-	\$0.00	\$0.00
069-090-001-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-002-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-003-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-004-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-005-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-006-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-007-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-008-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-010-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-011-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-012-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-014-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
069-090-015-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
15-200-02-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
15-200-03-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
15-200-05-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
15-200-06-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
17-010-05-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
17-010-06-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
17-010-07-000	USA	-	-	-	\$0.00	\$0.00
17-030-02-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
17-030-03-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-030-04-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
17-030-14-000	CALIFORNIA STATE OF	-	-	-	\$0.00	\$0.00
17-030-15-000	FULTON JACK & DIANE ETAL	1.00	-	-	\$593.00	\$0.00
17-030-17-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
17-030-21-000	SOUTHERN PACIFIC TRANS CO	-	-	-	\$0.00	\$0.00
17-030-29-000	SACRAMENTO VALLEY LTD	-	-	-	\$0.00	\$0.00
17-030-32-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-040-02-000	LAKEY ROGER J	1.00	-	-	\$593.00	\$0.00
17-040-03-000	ILLERICH GAIL R ETAL	1.00	-	-	\$593.00	\$0.00
17-040-07-000	ADAMS CLIVE L JR & TAMARA TRSTES	-	-	-	\$0.00	\$0.00
17-040-09-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-040-10-000	BEGG FLORIEN D & LILLIAN K TRSTES	1.00	-	-	\$593.00	\$0.00
17-040-11-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-040-12-000	HAYES BRAD L ETAL	1.00	-	-	\$593.00	\$0.00
17-040-14-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-040-15-000	HANN MICHAEL & DENISE	-	1.00	-	\$593.00	\$0.00
17-050-05-000	PENINSULA SKI CLUB INC A CORP	5.50	-	-	\$3,261.50	\$0.00
17-050-08-000	DONNER SUMMIT TRAMWAYS INC	2.10	-	-	\$1,245.30	\$0.00
17-050-09-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-050-10-000	CALICK BEVERLY A	1.00	-	-	\$593.00	\$0.00
17-050-18-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-050-19-000	DIAMOND HEAD OIL INC	1.00	-	-	\$593.00	\$0.00
17-050-20-000	LERCH BARBARA C TRUSTEE	1.00	-	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
17-050-21-000	KNUDSEN RUDOLPH A & ANNE E TRSTES	-	-	-	\$0.00	\$0.00
17-050-22-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-050-25-000	SIERRA PACIFIC POWER CO	-	-	-	\$0.00	\$0.00
17-050-28-000	BRADY MARK & JANET	-	-	-	\$0.00	\$0.00
17-050-29-000	DONNER SUMMIT TRAMWAYS INC	-	-	-	\$0.00	\$0.00
17-050-30-000	RUSTIC COTTAGE RESORT & MOTEL	-	-	-	\$0.00	\$0.00
17-050-31-000	DONNER SUMMIT TRAMWAYS INC	36.94	-	-	\$21,905.42	\$0.00
17-050-32-000	COMMON AREA	-	-	-	\$0.00	\$0.00
17-050-33-000	DONNER SUMMIT TRAMWAYS INC	1.30	-	-	\$770.90	\$0.00
17-050-36-000	SAN FRANCISCO VIKING SKI CLUB	4.20	-	-	\$2,490.60	\$0.00
17-490-01-000	HUDSPETH LEWIS A & CARLOTTA S	1.00	-	-	\$593.00	\$0.00
17-490-02-000	MITCHELL ALAN D & DOROTHY T TRSTES	1.00	-	-	\$593.00	\$0.00
17-490-03-000	SILPA MICHAEL L TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
17-490-04-000	FERGON TIMOTHY M	1.00	-	-	\$593.00	\$0.00
17-490-05-000	NORRIS LARRY ETAL	1.00	-	-	\$593.00	\$0.00
17-490-06-000	TUCKER BEVERLY ETAL	1.00	-	-	\$593.00	\$0.00
17-490-07-000	ALLEN JEFFREY S II ETAL	1.00	-	-	\$593.00	\$0.00
17-490-08-000	EVERETT NORRIS N TRSTE	1.00	-	-	\$593.00	\$0.00
17-490-10-000	TO YOUR WEALTH LLC	1.00	-	-	\$593.00	\$0.00
17-490-11-000	DENLINGER SUE E	1.00	-	-	\$593.00	\$0.00
17-490-12-000	WINNICK JAMES E & PASCALE	1.00	-	-	\$593.00	\$0.00
17-490-13-000	NEWMAN JOSEPH T	1.00	-	-	\$593.00	\$0.00
17-490-14-000	HOLLAND MARK R	1.00	-	-	\$593.00	\$0.00
17-490-15-000	MILANA JEROME M	1.00	-	-	\$593.00	\$0.00
17-490-16-000	COHAN STEVEN M & JOY E	1.00	-	-	\$593.00	\$0.00
17-490-17-000	STOLL JACQUELINE J TRSTE ETAL	1.00	-	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
17-490-18-000	WEIS LOUIS T & BETH E TRSTES	1.00	-	-	\$593.00	\$0.00
17-490-19-000	MORRIS THOMAS E TRSTE	1.00	-	-	\$593.00	\$0.00
17-490-20-000	SPARKS KATHLEEN	1.00	-	-	\$593.00	\$0.00
17-490-22-000	CALVILLO STEPHEN J TRSTE	1.00	-	1.00	\$1,186.00	\$1,070.00
17-490-23-000	DANIEL WILLIAM L TRSTE	1.00	-	-	\$593.00	\$0.00
17-490-24-000	CONROY PITR & TERESA	1.00	-	-	\$593.00	\$0.00
17-490-25-000	STYNE DENNIS M ETAL	1.00	-	-	\$593.00	\$0.00
17-490-26-000	GONZALES RALPH	1.00	-	-	\$593.00	\$0.00
17-490-27-000	MIDDLETON CARL L TRSTE	1.00	-	-	\$593.00	\$0.00
17-490-28-000	TIBBETTS LYNN P TRSTE	1.00	-	-	\$593.00	\$0.00
17-490-29-000	BELISLE PHILIP A & BARBARA E	1.00	-	-	\$593.00	\$0.00
17-490-30-000	RUNQUIST BENTON J & PAMELA E	1.00	-	-	\$593.00	\$0.00
17-490-31-000	CARREIRO JOHN D ETAL	1.00	-	-	\$593.00	\$0.00
17-490-32-000	BUSSELL JOHN V & RENATE C	1.00	-	-	\$593.00	\$0.00
17-490-33-000	POTTER MARK H & KATHLEEN T	1.00	-	-	\$593.00	\$0.00
17-490-34-000	BRANT RAYMOND F & ANN L	1.00	-	-	\$593.00	\$0.00
17-490-36-000	MEYER FAMILY ENTERPRISES LLC	1.00	-	-	\$593.00	\$0.00
47-021-01-000	SOUTHERN PACIFIC TRANS CO	1.00	-	-	\$593.00	\$0.00
47-021-02-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
47-021-03-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
47-021-04-000	U S A UNPATENTED	1.00	-	-	\$593.00	\$0.00
47-021-05-000	GREGG RONALD M & ELIZABETH E TRSTES	-	-	-	\$0.00	\$0.00
47-021-06-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
47-021-07-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
47-021-08-000	PENDOLA WILLIAM J SR TRSTE	-	-	-	\$0.00	\$0.00
47-021-13-000	PENDOLA WILLIAM J SR TRSTE	-	-	-	\$0.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-021-14-000	AUBURN SKI CLUB	-	-	-	\$0.00	\$0.00
47-021-15-000	AUBURN SKI CLUB	1.70	-	-	\$1,008.10	\$0.00
47-021-16-000	AUBURN SKI CLUB	2.90	-	-	\$1,719.70	\$0.00
47-021-17-000	AUBURN SKI CLUB	85.20	-	-	\$50,523.60	\$0.00
47-021-18-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
47-021-47-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-021-48-000	BOREAL RIDGE CORP	21.30	10.00	-	\$18,560.90	\$0.00
47-021-50-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-021-51-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-021-52-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
47-021-53-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
47-021-54-000	TUGGEY TERENCE J & LAUREL	-	-	-	\$0.00	\$0.00
47-021-55-000	UNITED STATES OF AMERICA	-	-	-	\$0.00	\$0.00
47-030-01-000	AUBURN SKI CLUB BOREAL RIDGE C	-	-	-	\$0.00	\$0.00
47-030-02-000	AUBURN SKI CLUB,BOREAL RDGE CP	-	-	-	\$0.00	\$0.00
47-030-03-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-04-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-05-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-06-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-07-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-08-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-09-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-030-10-000	BOREAL RIDGE CORP	1.00	-	-	\$593.00	\$0.00
47-040-01-000	MEHL CLAUDINE A ETAL	1.00	-	-	\$593.00	\$0.00
47-040-04-000	HECKENDORN CLARK L & REGINA E TRSTES	-	-	-	\$0.00	\$0.00
47-040-06-000	HECKENDORN CLARK L & REGINA E TRSTES	-	-	-	\$0.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-040-08-000	HECKENDORN CLARK L & REGINA E TRSTES	-	-	-	\$0.00	\$0.00
47-040-09-000	LUX DAVID & JENNIFER	1.00	-	-	\$593.00	\$0.00
47-040-10-000	NAGAO HENRY J & CHRISTINE A TRSTES	-	-	-	\$0.00	\$0.00
47-040-11-000	WAGENET JOHN & YVONNE ETAL	-	-	-	\$0.00	\$0.00
47-040-12-000	MARCUS JEFFREY D & LINDA J TRSTES	1.00	-	-	\$593.00	\$0.00
47-040-13-000	LUX DAVID & JENNIFER	-	-	-	\$0.00	\$0.00
47-040-14-000	HECKENDORN CLARK L & REGINA E TRSTES	-	-	-	\$0.00	\$0.00
47-040-17-000	GRIFFIN MARK E & AMY M	1.00	-	-	\$593.00	\$0.00
47-051-01-000	JONES NAN TRSTE	-	-	-	\$0.00	\$0.00
47-051-02-000	CALIFORNIA STATE OF	-	-	-	\$0.00	\$0.00
47-052-01-000	LEHTIN TERRELL M	-	-	-	\$0.00	\$0.00
47-052-02-000	TERRY DEBORA R ETAL	-	-	-	\$0.00	\$0.00
47-052-03-000	TUFTS STANLEY G TRSTE	-	-	-	\$0.00	\$0.00
47-053-01-000	TANHOFF TREVOR A & ELIZABETH C	-	-	-	\$0.00	\$0.00
47-053-03-000	ROBERTS JOSEPH M & JANIS J	-	-	-	\$0.00	\$0.00
47-053-04-000	BAUER NANCY ETAL	-	-	-	\$0.00	\$0.00
47-053-05-000	VATISTAS PAUL G & KERRY J	-	-	1.00	\$593.00	\$1,070.00
47-053-06-000	TALLMAN MICHELLE S ETAL	-	-	-	\$0.00	\$0.00
47-053-07-000	BONCELLA PATRICIA A	1.00	-	-	\$593.00	\$0.00
47-053-08-000	PHILLIPS DANIEL ETAL	-	-	-	\$0.00	\$0.00
47-053-09-000	ESSWEIN CAROLYN ETAL	1.00	-	-	\$593.00	\$0.00
47-053-10-000	JEHL JACKLYN M	1.00	-	-	\$593.00	\$0.00
47-053-11-000	GIESEN ROWE	-	-	-	\$0.00	\$0.00
47-053-12-000	SULLIVAN JACK & MARY E TRSTES	-	1.00	1.00	\$1,186.00	\$1,070.00
47-053-13-000	VATISTAS PAUL G & KERRY J	-	1.00	-	\$593.00	\$0.00
47-053-14-000	MONROE GARY L & KAREN L	1.00	-	-	\$593.00	\$0.00

**Attachment 2
Donner Summit Public Utility District
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Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-060-02-000	JONES NAN TRSTE	-	-	-	\$0.00	\$0.00
47-060-03-000	KOS PAUL J TRSTE ETAL	-	-	-	\$0.00	\$0.00
47-060-04-000	ROBERTS JENNIFER A TRSTE	1.00	-	-	\$593.00	\$0.00
47-060-05-000	HOOLEY BARTON & ELSA	-	-	-	\$0.00	\$0.00
47-070-01-000	PENSCO TRUST CO CUSTODIAN ETAL	-	-	-	\$0.00	\$0.00
47-070-02-000	MCNAUGHTON DANIEL J TRSTE ETAL	-	-	1.00	\$593.00	\$1,070.00
47-070-03-000	BEAULIEU STEPHEN G	1.00	-	-	\$593.00	\$0.00
47-070-06-000	PHILLIPS DANIEL ETAL	-	1.00	-	\$593.00	\$0.00
47-070-11-000	SCHWARTZ THEODORE C & DENISE M	-	-	-	\$0.00	\$0.00
47-070-12-000	ETCHELL RUSSELL & MARJORIE TRST ETAL	1.00	-	-	\$593.00	\$0.00
47-070-15-000	YOUNG LIFE	-	-	-	\$0.00	\$0.00
47-070-16-000	YOUNG LIFE CAMPAIGN INC	9.30	-	-	\$5,514.90	\$0.00
47-070-19-000	KOSICH JOHN ETAL	-	-	-	\$0.00	\$0.00
47-070-20-000	PRICE CHARLES P ETAL	1.00	-	-	\$593.00	\$0.00
47-070-22-000	BERTENTHAL HOWARD & PATRICE TRSTES	1.00	-	-	\$593.00	\$0.00
47-070-25-000	BERRY JOHN F & YOKO M	-	-	-	\$0.00	\$0.00
47-070-26-000	CUSHMAN STEVEN P & LAURA H ETAL	1.00	-	-	\$593.00	\$0.00
47-070-27-000	BERRY JOHN F & YOKO M	1.00	-	-	\$593.00	\$0.00
47-070-29-000	BERTENTHAL HOWARD ETAL	-	-	-	\$0.00	\$0.00
47-070-30-000	ALEXANDER COLLEEN ETAL	1.00	-	-	\$593.00	\$0.00
47-070-31-000	MOFTAKHAR HOSSEIN & MAHNAZ	1.00	-	-	\$593.00	\$0.00
47-070-32-000	KAUFMAN JOAN B	1.00	-	-	\$593.00	\$0.00
47-070-34-000	MEURSINGE JOHN A & MARIE F TRSTES	1.00	-	-	\$593.00	\$0.00
47-070-35-000	MEURSINGE JOHN A & MARIE F TRSTES	-	-	-	\$0.00	\$0.00
47-070-37-000	RODHOLM PETER & JILL TRSTES	-	-	1.00	\$593.00	\$1,070.00
47-070-39-000	PLANK KAREN	-	-	-	\$0.00	\$0.00

**Attachment 2
Donner Summit Public Utility District
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Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-071-01-000	CHRISTIE CHRISTOPHER E & MEREDITH L	-	-	-	\$0.00	\$0.00
47-071-02-000	MCMAHON THOMAS S & ELAINE C TRSTES	1.00	-	-	\$593.00	\$0.00
47-071-03-000	BUSBOOM HERBERT J & ANNE M TRSTES	1.00	-	-	\$593.00	\$0.00
47-071-04-000	MARIN SKI CLUB INC A CORP	3.74	-	-	\$2,217.82	\$0.00
47-071-08-000	LANGFORD RICHARD L ETAL	1.00	-	1.00	\$1,186.00	\$1,070.00
47-071-09-000	OBLATES OF ST JOSEPH A CORP	2.58	-	-	\$1,529.94	\$0.00
47-071-10-000	OBLATES OF ST JOSEPH A CORP	-	-	-	\$0.00	\$0.00
47-071-11-000	AMBORN RYAN	1.00	-	-	\$593.00	\$0.00
47-071-12-000	VANDERMEER ROBERT R JR & KAREN S	1.00	-	-	\$593.00	\$0.00
47-071-13-000	POORT ENRICO S TRSTE ETAL	-	-	-	\$0.00	\$0.00
47-071-14-000	ENGLAR RICHARD C & BONNIE L TRSTES	1.00	-	-	\$593.00	\$0.00
47-080-02-000	ROBERTS JENNIFER A TRSTE	-	-	1.00	\$593.00	\$1,070.00
47-080-03-000	SCHOCK EMIL & SOPHIE B TRSTES	-	-	-	\$0.00	\$0.00
47-080-04-000	JACOBER GARTH L & MARCIA S TRSTES	-	-	-	\$0.00	\$0.00
47-080-05-000	BENSON JEROME T ETAL	1.00	-	-	\$593.00	\$0.00
47-080-06-000	LUNDBLAD KURT	1.00	-	-	\$593.00	\$0.00
47-080-08-000	ADAMS LINDA S ETAL	1.00	-	-	\$593.00	\$0.00
47-080-09-000	VADASZ BELA G & MARLA Y	-	-	-	\$0.00	\$0.00
47-080-10-000	GILMAN VERNON L TRSTE	-	-	-	\$0.00	\$0.00
47-080-11-000	LIVELY KEVEN & PAMELA	-	-	-	\$0.00	\$0.00
47-080-12-000	GILMAN VERNON L TRSTE	-	-	-	\$0.00	\$0.00
47-080-13-000	GILMAN VERNON L TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
47-080-14-000	GILMAN VERNON L TRSTE	-	-	-	\$0.00	\$0.00
47-080-15-000	TOWEY-MARTINI JACQUILINE A	1.00	-	-	\$593.00	\$0.00
47-080-16-000	ZANETTI ROBERT L & LINDA L	1.00	-	-	\$593.00	\$0.00
47-080-17-000	MT DIABLO SKI CLUB A CORP	2.00	-	-	\$1,186.00	\$0.00

**Attachment 2
Donner Summit Public Utility District
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Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-080-19-000	DENNY SEAN R ETAL	-	-	-	\$0.00	\$0.00
47-080-20-000	RACKLEY DANIEL L ETAL	-	-	-	\$0.00	\$0.00
47-080-22-000	MCRAE MICHAEL D TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
47-080-23-000	STROMQUIST EBEN	-	-	1.00	\$593.00	\$1,070.00
47-080-24-000	ZAPOTOCKY MARYANN	-	-	1.00	\$593.00	\$1,070.00
47-080-25-000	HURLEY STARR W TRSTE	-	-	-	\$0.00	\$0.00
47-080-26-000	HURLEY STARR W TRSTE	1.00	-	-	\$593.00	\$0.00
47-080-27-000	HURLEY STARR W TRSTE	-	-	-	\$0.00	\$0.00
47-080-28-000	HURLEY STARR W TRSTE	-	-	-	\$0.00	\$0.00
47-080-30-000	REIMERS NIELS J III ETAL	1.00	-	-	\$593.00	\$0.00
47-080-31-000	STROMQUIST EBEN	1.00	-	-	\$593.00	\$0.00
47-080-32-000	FLEMING PHILIP E & BEVERLY A TRSTES	-	-	-	\$0.00	\$0.00
47-080-33-000	HOWE MARIA A	-	-	1.00	\$593.00	\$1,070.00
47-080-34-000	COMMON AREA	-	-	-	\$0.00	\$0.00
47-080-36-000	MYERS JOHN A & LINDA	-	1.00	-	\$593.00	\$0.00
47-080-37-000	ANDERSON DANIEL H JR TRSTE	-	-	1.00	\$593.00	\$1,070.00
47-080-38-000	ANDERSON DANIEL H JR TRSTE	1.00	-	-	\$593.00	\$0.00
47-080-39-000	ROYER R DAVID & TWYLA L TRSTES	1.00	-	-	\$593.00	\$0.00
47-080-40-000	APPELBAUM THOMAS J & JEANNE	-	-	-	\$0.00	\$0.00
47-080-41-000	APPELBAUM THOMAS J & JEANNE	1.00	-	-	\$593.00	\$0.00
47-080-42-000	BUCHIGNANI CHERYL L	1.70	-	-	\$1,008.10	\$0.00
47-090-01-000	HINKLE SPENCER L & CAROL S TRSTES	1.00	-	-	\$593.00	\$0.00
47-090-02-000	RYE ROBERT & KATHLEEN A S	-	1.00	-	\$593.00	\$0.00
47-090-03-000	GREEN DANIEL R & SUSAN P E TRSTES	1.00	-	-	\$593.00	\$0.00
47-090-04-000	TOLMACHOFF RACHEL ETAL	1.00	-	-	\$593.00	\$0.00
47-090-05-000	GORESHNIK GREGORY & MICHELLE D	1.00	-	-	\$593.00	\$0.00

Attachment 2
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Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-090-06-000	MASTERSON NOLA E TRSTE ETAL	-	1.00	-	\$593.00	\$0.00
47-090-07-000	MEHMEDBASICH CHENG-ER	-	-	-	\$0.00	\$0.00
47-090-08-000	MOFFITT RICHARD & ARIKA	1.00	-	-	\$593.00	\$0.00
47-090-10-000	HENDERSON DONALD L & PATTI L TRSTES	1.00	-	-	\$593.00	\$0.00
47-090-11-000	RAUSCHHUBER BRIAN J & JULEE L TRSTES	1.00	-	-	\$593.00	\$0.00
47-090-12-000	PENMAN HUGH S	-	-	-	\$0.00	\$0.00
47-090-13-000	TUXON JAMES M TRSTE	-	1.00	-	\$593.00	\$0.00
47-090-14-000	CERVANTES ANTONIO S	-	1.00	-	\$593.00	\$0.00
47-090-15-000	BEARRY SELBY & CATHERINE TRSTES	-	1.00	-	\$593.00	\$0.00
47-090-16-000	JORDAN JASON L JR	1.00	-	-	\$593.00	\$0.00
47-090-17-000	REAMS KEITH A ETAL	1.00	-	-	\$593.00	\$0.00
47-090-18-000	REAMS KEITH ETAL	-	-	1.00	\$593.00	\$1,070.00
47-090-19-000	BALDWIN HOWARD E TRSTE	1.00	-	-	\$593.00	\$0.00
47-090-20-000	SPARGO R A & S A	1.00	-	-	\$593.00	\$0.00
47-090-21-000	GAMICK PHILIP	1.00	-	-	\$593.00	\$0.00
47-090-22-000	DELAROSA WILFRED L & LINDA M TRSTES	-	-	1.00	\$593.00	\$1,070.00
47-090-23-000	SMITH STANLEY R & RUBY F TRSTES	-	-	-	\$0.00	\$0.00
47-090-24-000	RICHSTAD RONALD R & INGRID A	1.70	-	-	\$1,008.10	\$0.00
47-090-25-000	SPARGO RICHARD A & SHERRILL	1.00	-	-	\$593.00	\$0.00
47-090-26-000	THALHAMER MICHAEL & PATRICIA TRSTES	1.00	-	-	\$593.00	\$0.00
47-101-07-000	BELDEN JANETTE TRSTE	1.00	-	-	\$593.00	\$0.00
47-101-08-000	BELDEN DONALD J TRSTE ETAL	-	1.00	-	\$593.00	\$0.00
47-101-09-000	BASDEN JAMES A & ELIZABETH A	-	-	-	\$0.00	\$0.00
47-101-11-000	PACIFIC TELEPHONE & TELEGRAPH	1.00	-	-	\$593.00	\$0.00
47-101-12-000	RHOADS GARY A	1.00	-	-	\$593.00	\$0.00
47-101-13-000	STRELE JEAN R	1.00	-	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-101-15-000	CLISHAM PAMELA L ETAL	-	-	1.00	\$593.00	\$1,070.00
47-101-17-000	GATES DAVID E JR & CYNTHIA	-	1.00	-	\$593.00	\$0.00
47-101-19-000	HOYT CARRIE ETAL	-	2.00	-	\$1,186.00	\$0.00
47-101-22-000	HOLLINGER STEPHEN T	1.70	-	-	\$1,008.10	\$0.00
47-101-25-000	BELL CHRISTOPHER G & MICHELLE J	1.00	-	-	\$593.00	\$0.00
47-101-26-000	FLAHERTY LORETTA C TRSTE	1.00	-	-	\$593.00	\$0.00
47-101-27-000	ADAMSKI DOUGLAS E & MAUREEN E	-	1.00	-	\$593.00	\$0.00
47-101-28-000	OLSON JOHN TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
47-101-32-000	LINDLEY DALE C & CAROLINE N TRSTES	1.00	-	-	\$593.00	\$0.00
47-101-33-000	CANTONI RONALD & PATRICIA ETAL	1.00	-	-	\$593.00	\$0.00
47-101-34-000	SOUTH BAY SKI CLUB INC	1.20	-	-	\$711.60	\$0.00
47-101-35-000	CULLOM FREEMAN D & CATHERINE TRSTES	1.00	-	-	\$593.00	\$0.00
47-101-37-000	BASS MARNE N SR & BETTY J	-	-	-	\$0.00	\$0.00
47-101-42-000	HOLLINGER STEPHEN T	-	-	-	\$0.00	\$0.00
47-101-46-000	CROSE OLIVER TRSTE ETAL	12.00	-	-	\$7,116.00	\$0.00
47-101-47-000	STROMQUIST EBEN	-	-	-	\$0.00	\$0.00
47-101-48-000	STROMQUIST EBEN	-	-	-	\$0.00	\$0.00
47-102-01-000	21995 LINCOLN HIGHWAY LLC	-	2.00	-	\$1,186.00	\$0.00
47-102-03-000	FLINT AYAME O TRSTE	-	-	-	\$0.00	\$0.00
47-102-04-000	FLINT AYAME O TRSTE	1.00	-	-	\$593.00	\$0.00
47-102-06-000	SHATTERHAND HOLDING CO LLC	8.70	2.00	-	\$6,345.10	\$0.00
47-102-13-000	SHATTERHAND HOLDING CO LLC	-	2.00	-	\$1,186.00	\$0.00
47-102-14-000	FOX MAURICE E & MARGARET F	1.00	-	-	\$593.00	\$0.00
47-102-15-000	LARSON ADELE V TRSTE EST OF	-	-	-	\$0.00	\$0.00
47-102-16-000	ESPRESSO ROMA CORP	1.40	-	-	\$830.20	\$0.00
47-102-17-000	GORBATENKO ANDREI	1.00	-	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-102-18-000	SLAUGHTER LEE ETAL	1.50	-	-	\$889.50	\$0.00
47-102-19-000	AMRAIN RICHARD F & BARBARA L TRSTES	1.00	-	-	\$593.00	\$0.00
47-102-21-000	BENS TRUCK & EQUIPMENT INC	-	-	-	\$0.00	\$0.00
47-102-22-000	BENS TRUCK & EQUIPMENT INC	-	-	-	\$0.00	\$0.00
47-310-16-000	HEWLEN JOSEPH I & MICHELLE A	-	-	-	\$0.00	\$0.00
47-320-01-000	TUSCANO AMBROSE ETAL	-	-	-	\$0.00	\$0.00
47-320-03-000	KESSLER HAL S & NADINE S	-	-	-	\$0.00	\$0.00
47-320-05-000	MOHUN JOHN & LISA	-	-	-	\$0.00	\$0.00
47-320-06-000	MOHUN JOHN & LISA	-	-	-	\$0.00	\$0.00
47-320-07-000	TUGGEY TERENCE J & LAUREL	-	-	-	\$0.00	\$0.00
47-340-04-000	SHIMEK DENNIS W & CHERIE B TRSTES	-	-	-	\$0.00	\$0.00
47-340-05-000	RIGLER JOEL & DONNA S	-	-	-	\$0.00	\$0.00
47-340-10-000	COOK JOHN & MARTHA TRSTES	-	-	-	\$0.00	\$0.00
47-340-11-000	SHUGART STEVEN A & MARY J TRSTES	-	-	-	\$0.00	\$0.00
47-340-12-000	RYUGO KAY & MASAKO M TRSTES	-	-	-	\$0.00	\$0.00
47-380-01-000	FONG PAU K & JUDITH N TRSTES ETAL	1.00	-	-	\$593.00	\$0.00
47-380-02-000	HERKT ROBERT & MELISSA B	1.00	-	-	\$593.00	\$0.00
47-380-03-000	MORRISON JAMES A ETAL	1.00	-	-	\$593.00	\$0.00
47-380-04-000	JANKU JAN A & JANA S TRSTES	1.00	-	-	\$593.00	\$0.00
47-380-05-000	PIERCE FRANK D TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
47-380-06-000	HEFFERNON JEFFREY J & URSULA TRSTES	1.00	-	-	\$593.00	\$0.00
47-380-07-000	ULLOM JAMES R JR & ANN M TRSTES ETAL	1.00	-	-	\$593.00	\$0.00
47-380-08-000	SEMPER VIRIDIS LLC	1.00	-	-	\$593.00	\$0.00
47-380-09-000	TRUBSCHENCK CARL H III & K M TRSTES	1.00	-	-	\$593.00	\$0.00
47-380-10-000	SISON JOSEPH I ETAL	1.00	-	-	\$593.00	\$0.00
47-380-11-000	ZURINAGA LUIS M & SUZANNE W TRSTES	1.00	-	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-380-12-000	LANE JAMES G ETAL	1.00	-	-	\$593.00	\$0.00
47-380-13-000	NEWMAN MICHAEL ETAL	1.00	-	-	\$593.00	\$0.00
47-380-14-000	MANSFIELD KATHY A & DEAN J	1.00	-	-	\$593.00	\$0.00
47-380-15-000	GARZON HERNANDO	1.00	-	-	\$593.00	\$0.00
47-380-16-000	IRWIN SANDRA ETAL	1.00	-	-	\$593.00	\$0.00
47-380-17-000	KANAS PETER	1.00	-	-	\$593.00	\$0.00
47-380-18-000	ROUZIER ROBERT N & CAROLYN C TRSTES	1.00	-	-	\$593.00	\$0.00
47-380-19-000	DONNER SPITZ INN INC	1.00	-	-	\$593.00	\$0.00
47-390-01-000	RUNYON JOE L TRSTE ETAL	-	1.00	-	\$593.00	\$0.00
47-390-02-000	ANDERSON ERIC D	-	-	-	\$0.00	\$0.00
47-390-03-000	U S A UNPATENTED	1.00	-	-	\$593.00	\$0.00
47-390-04-000	RUNYON JOE L TRSTE ETAL	-	1.00	-	\$593.00	\$0.00
47-390-05-000	ROTHER BROOK A	-	-	1.00	\$593.00	\$1,070.00
47-390-06-000	LAMEN CHRIS B ETAL	1.00	-	-	\$593.00	\$0.00
47-390-07-000	LAMAN CHRIS B ETAL	-	-	-	\$0.00	\$0.00
47-400-01-000	U S A	-	-	-	\$0.00	\$0.00
47-400-02-000	SIERRA CLUB	-	-	-	\$0.00	\$0.00
47-400-03-000	SIEGLITZ FRANK E	1.30	-	-	\$770.90	\$0.00
47-400-04-000	SIERRA CLUB	18.57	-	-	\$11,012.01	\$0.00
47-400-05-000	ROSE CHARLES	1.00	-	1.00	\$1,186.00	\$1,070.00
47-400-06-000	SIERRA CLUB	24.60	-	-	\$14,587.80	\$0.00
47-400-07-000	ASSOCIATED STUDENTS UNIVERSITY CALIF	1.00	-	-	\$593.00	\$0.00
47-400-08-000	NATURE FRIENDS	-	-	-	\$0.00	\$0.00
47-400-09-000	SIERRA CLUB	-	-	-	\$0.00	\$0.00
47-410-01-000	REHAL GURDIP S & SURINDER K TRSTES	-	1.00	-	\$593.00	\$0.00
47-410-02-000	WHEELER RANDY W	-	1.00	-	\$593.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-410-03-000	ROBERTSON R G JR	-	1.00	1.00	\$1,186.00	\$1,070.00
47-410-04-000	ISENBERG KENNETH H TRSTE	-	-	1.00	\$593.00	\$1,070.00
47-410-05-000	POPOVIC BRANKO & NICOLLE	-	-	-	\$0.00	\$0.00
47-410-06-000	PREIS CATHY	-	1.00	-	\$593.00	\$0.00
47-410-07-000	GATES RANDALL J ETAL	-	1.00	-	\$593.00	\$0.00
47-410-08-000	BERTOGLIO SEVEN S & CORY J	-	-	1.00	\$593.00	\$1,070.00
47-410-09-000	AMCAP LAND PARTNERS	-	1.00	-	\$593.00	\$0.00
47-410-11-000	CALFEE DAVID W TRSTE	-	-	-	\$0.00	\$0.00
47-410-12-000	CALFEE DAVID W TRSTE	-	-	-	\$0.00	\$0.00
47-410-13-000	CALFEE DAVID W TRSTE	-	-	-	\$0.00	\$0.00
47-410-14-000	BELDEN JANETTE TRSTE	-	-	-	\$0.00	\$0.00
47-410-15-000	BAUMBERGER EDWARD M & CATHERINE D	-	-	-	\$0.00	\$0.00
47-410-16-000	REHAL GURDIP S & SURINDER K TRSTES	-	1.00	-	\$593.00	\$0.00
47-410-17-000	VALENTE JAMES P & TERESA J	-	1.00	-	\$593.00	\$0.00
47-410-18-000	GATES DAVID E JR & CYNTHIA	-	-	-	\$0.00	\$0.00
47-410-19-000	LAYTON ERIC	1.00	-	-	\$593.00	\$0.00
47-410-20-000	JAUL DOUGLAS H & ZOYA J	-	1.00	-	\$593.00	\$0.00
47-410-21-000	TRAGOUTSIS CYNTHIA & MATTHEW	-	1.00	-	\$593.00	\$0.00
47-410-22-000	ECKERT KARL & TERRI ETAL	-	1.00	-	\$593.00	\$0.00
47-410-23-000	HAYNES JACQUA	-	1.00	-	\$593.00	\$0.00
47-410-24-000	GATES DAVID E JR & CYNTHIA	-	-	-	\$0.00	\$0.00
47-410-25-000	COOPER MICHAEL J	1.00	-	-	\$593.00	\$0.00
47-420-01-000	HAMEL GREGORY A	-	-	-	\$0.00	\$0.00
47-420-02-000	JONES JEFFREY B & BARBARA R	-	1.00	-	\$593.00	\$0.00
47-420-03-000	THURMON STEVEN & MELISSA	-	1.00	-	\$593.00	\$0.00
47-420-05-000	CARR LINDA TRSTE	-	-	-	\$0.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-420-06-000	BEARRY SEBLY C & CATHERINE TRSTES	-	1.00	-	\$593.00	\$0.00
47-420-07-000	HANFORD HENRY	1.00	-	-	\$593.00	\$0.00
47-420-08-000	OCONNELL DENNIS E ETAL	-	-	-	\$0.00	\$0.00
47-420-09-000	VACCARO TERESA ETAL	1.00	-	-	\$593.00	\$0.00
47-420-10-000	OCONNELL DENNIS E ETAL	-	-	-	\$0.00	\$0.00
47-420-12-000	SINGHAL ASHOK ETAL	1.00	-	-	\$593.00	\$0.00
47-420-13-000	SEABERG JEFF A ETAL	-	1.00	-	\$593.00	\$0.00
47-420-14-000	SELANDER MARY ANNE D	-	-	-	\$0.00	\$0.00
47-420-15-000	BEARRY SELBY & CATHERINE TRSTES	1.00	-	-	\$593.00	\$0.00
47-420-16-000	BARKETT CATHERINE J	1.00	-	-	\$593.00	\$0.00
47-420-17-000	BARTON ROLLIN E & IRENE J ETAL	1.00	-	-	\$593.00	\$0.00
47-420-18-000	SELANDER MARY A D	-	-	-	\$0.00	\$0.00
47-420-19-000	GOULD JOHN D	-	1.00	-	\$593.00	\$0.00
47-420-20-000	GOULD JOHN D	-	1.00	-	\$593.00	\$0.00
47-420-21-000	SCHOCK CHARLES ETAL	1.00	-	-	\$593.00	\$0.00
47-420-22-000	BAYLESS RICHARD M TRSTE ETAL	1.00	-	-	\$593.00	\$0.00
47-420-23-000	GATES DAVID E JR & CYNTHIA	-	-	-	\$0.00	\$0.00
47-420-24-000	BROST VALEN ETAL	-	1.00	-	\$593.00	\$0.00
47-440-01-000	PACIFIC GAS & ELECTRIC CO	-	-	-	\$0.00	\$0.00
47-440-02-000	VINCES PARTNERS LP	-	-	-	\$0.00	\$0.00
47-440-03-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00
47-440-04-000	PENDOLA WILLIAM J SR TRSTE	-	-	-	\$0.00	\$0.00
47-440-05-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
47-440-06-000	DONNER SUMMIT PUBLIC UTIL DIST	-	-	-	\$0.00	\$0.00
47-440-07-000	AUBURN SKI CLUB	-	-	-	\$0.00	\$0.00
47-440-08-000	U S A UNPATENTED	-	-	-	\$0.00	\$0.00

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

Assessor's Parcel Number	Owner of Record	EDUs			Maximum Annual Special Tax	One Time Special Tax
		Existing	Future	Expansion		
47-440-09-000	AUBURN SKI CLUB INC	-	-	-	\$0.00	\$0.00
47-440-10-000	AUBURN SKI CLUB	-	-	-	\$0.00	\$0.00
47-440-11-000	HECKENDORN CLARK L & REGINA E	8.02	-	-	\$4,755.86	\$0.00
47-440-12-000	FLAGGRICULTURE INC	-	-	-	\$0.00	\$0.00
47-440-13-000	FLAGGRICULTURE INC	-	-	-	\$0.00	\$0.00
47-440-14-000	DOUGLAS WILLIAM T & ELLA M TRSTES	-	-	-	\$0.00	\$0.00
47-440-15-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-440-16-000	DANZIG KEVIN & FRED A	-	-	-	\$0.00	\$0.00
47-440-17-000	KSW ENTERPRISES	-	-	-	\$0.00	\$0.00
47-440-18-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-440-19-000	BOREAL RIDGE CORP	-	-	-	\$0.00	\$0.00
47-440-20-000	ROYAL GORGE LANDS	2.00	-	-	\$1,186.00	\$0.00
47-440-21-000	ROYAL GORGE LANDS	-	-	-	\$0.00	\$0.00
Totals		422.35	66.00	48.00	\$318,055.55	\$51,360.00

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