



RESOLUTION NO. 064-2014

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

*Dissolution of Latrobe Fire Protection District, LAFCO Project Number 2014-03; and
El Dorado Hills County Water District Annexation of the Latrobe Fire Protection District's Dissolved
Territory and Sphere of Influence Territory, LAFCO Project Number 2014-04*

WHEREAS, request has been made to the Board of Supervisors of the County of El Dorado for negotiations with respect to property tax revenue in accordance with Section 99 of the Revenue and Taxation Code; and

WHEREAS, this request related to the dissolution of the Latrobe Fire Protection District, namely LAFCO Project Number 2014-03; and the El Dorado Hills County Water District annexation of the territory of the dissolved Latrobe Fire Protection District and the territory of the Sphere of Influence of the dissolved Latrobe Fire Protection District, namely LAFCO Project Number 2014-04; and

WHEREAS, negotiations for a redistribution of the property tax base and annual property tax increment have been concluded; and

NOW, THEREFORE, BE IT RESOLVED by the El Dorado County Board of Supervisors that for purposes of the Latrobe Fire District dissolution with concurrent transfer of services to the El Dorado Hills County Water District, all of Latrobe Fire District's existing property tax revenues are to be transferred to the El Dorado Hills County Water District. Any ERAF liability (or credits) is to be transferred to the County General Fund. These amounts for the 2013/14 are estimated below.

Agency	Ad Valorem 2013/14 Lien Date Roll Property Tax Base
El Dorado Hills County Water District	\$120,322
Latrobe Fire Protection District	\$108,560
County General Fund	(\$11,762)— Latrobe ERAF I amount
<u>Note that all other property tax revenues such as Supplemental Revenue are also transferred on the same basis as shown above</u>	

BE IT FURTHER RESOLVED that the future Annual Tax Increment for ad valorem property tax from the territory of the dissolved Latrobe Fire Protection District or the territory within its Sphere of Influence shall be distributed as follows:

- For parcels in Tax Rate Area 076-007 the annual tax increment shall be distributed as indicated on Attachment 2014-04-A1, in the columns labeled “Latrobe Fire Dissolution”.
- For parcels in Tax Rate Area 076-011 the annual tax increment shall be distributed as indicated on Attachment 2014-04-B1, in the columns labeled “Latrobe Fire Dissolution.
- For parcels in Tax Rate Area 076-015 the annual tax increment shall be distributed as indicated on Attachment 2014-04-C1, in the columns labeled “Latrobe Fire Dissolution.
- For parcels in Tax Rate Area 076-019 the annual tax increment shall be distributed as indicated on Attachment 2014-04-D1, in the columns labeled “Latrobe Fire Dissolution.
- For parcels in Tax Rate Area 076-025 the annual tax increment shall be distributed as indicated on Attachment 2014-04-E1, in the columns labeled “Latrobe Fire Dissolution.
- For parcels in Tax Rate Area 076-001 the annual tax increment shall be distributed as indicated on Attachment 2014-04-F1, in the columns labeled “Latrobe Fire Dissolution.

BE IT FURTHER RESOLVED that pursuant to the California Revenue and Taxation Code Section 99.02(b), commencing with the 2014-15 fiscal year, County of El Dorado also determines to transfer the following portions of its base property tax revenue:

- County General Fund: \$210,983
- County Capital Outlay Fund: \$21,172
- Road District Tax: \$4,384
- County Service Area #7: \$20,112

Pursuant to Revenue and Taxation Code Section 99.02(f), the County determines the following conditions exist:

- 1) The County determines that revenues are available for this purpose.
- 2) The transfer will not result in any increase in the ratio between the amount of revenues of the transferring agency that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of revenues of the County used to finance services provided by the County.
- 3) The transfer will not impair the ability of the transferring agency to provide existing services.
- 4) The transfer will not result in a reduction of property tax revenues to school entities.

The County and the El Dorado Hills County Water District agree that this mechanism of property tax transfer is:

- Certain, in terms of identifying the initial amounts due to the District on the base valuation and certain in that the mechanism is fail-safe.
- Automatic self-execution, in that no future action on the part of either the District or any other party to the AB-8 negotiations would be necessary to ensure that the entirety of the expected tax revenues annually flow to the District.
- Irrevocable, in that the mechanism would not be subject to future unilateral adjustment.
- Perpetual, in that there would be no time limitation.

- Adjustable, to ensure that the District receives annual increases or decreases upon the base amount to reflect the annual change in assessed valuation and distribution of the annual tax increment as agreed herein.

BE IT FURTHER RESOLVED that pursuant to Revenue and Taxation Code 99.02, as outlined above, the annual property increment shall also be distributed as indicated in Attachments 2014-04-A1, 2014-04-B1, 2014-04-C1, 2014-04-D1, 2014-04-E1, and 2014-04-F1, in the columns labeled "EDH Fire Annexation".

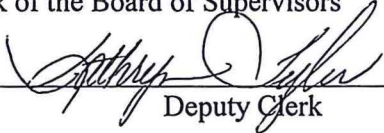
BE IT FURTHER RESOLVED that for purposes of Government Code Section 56857(e), the County supports the dissolution of the Latrobe Fire Protection District, LAFCO Project Number 2014-03; and the El Dorado Hills County Water District Annexation of the Latrobe Fire Protection District's dissolved territory and Sphere of Influence territory, LAFCO Project Number 2014-04; and

BE IT FURTHER RESOLVED that this resolution be effective at the time that affected agencies adopt a resolution adopting the property tax increment distribution as shown on Exhibits 2014-04-A1, 2014-04-B1, 2014-04-C1, 2014-04-D1, 2014-04-E1, and 2014-04-F1.

BE IT FURTHER RESOLVED that the Clerk to the Board of Supervisors is hereby directed to transmit notice of this resolution to the affected agencies and the El Dorado County Local Agency Formation Commission.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 10 day of June, 2014, by the following vote of said Board:

Attest:
James S. Mitrison
Clerk of the Board of Supervisors

By: 
Deputy Clerk

Ayes: Briggs, Mikulaco, Veerkamp, Santiago
Noes: none
Absent: none


Chair, Board of Supervisors
Norma Santiago

Property Tax Distribution Future Increment EXHIBIT 2014-03-A1 and 2014-04-A1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Water District
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-007
Net Assessed Value Per Assessor: \$136,607,119
H/O Exemption Assessed Value: \$1,113,000
Total Assessed Value Subject to AB-8: \$137,720,119
Estimated 1% Property Tax Revenue: \$1,377,201

Agency	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	Latrobe Fire Dissolution		EDH Fire Annexation	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment	Proposed Exchange of Tax Increment	Proposed Future Tax Increment
<u>Agency</u>	<u>Number</u>	<u>Number</u>	<u>(note 1)</u>	<u>(note 1)</u>				
County General Fund	00001	n/a	\$505,568	36.7098%	4.0823%	40.7921%	-13.9205%	26.8716%
County Capital Outlay Fund	00007	n/a	\$10,505	0.7628%	0.0848%	0.8476%	-0.2893%	0.5584%
Road District Tax	00011	n/a	\$50,733	3.6838%	0.4097%	4.0935%	-1.3969%	2.6965%
County Water Agency	30045	207	\$16,561	1.2025%	0.1337%	1.3362%	-0.4560%	0.8802%
EI Dorado Hills Jt County Water (Fire)	30190	209	\$0		0.0000%	0.0000%	17.0000%	17.0000%
Latrobe Fire	30053	061	\$68,659	4.9854%	-4.9854%	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$34,040	2.4717%	0.2749%	2.7466%	-0.9373%	1.8093%
CSA#9	30291	123	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10, zone E	30289	228	\$0		0.0000%	0.0000%	0.0000%	0.0000%
Total Local Agencies:			<u>\$686,067</u>	<u>49.8160%</u>	<u>0.0000%</u>	<u>49.8160%</u>	<u>0.0000%</u>	<u>49.8160%</u>
Latrobe Elementary	20110	012	\$283,914	20.6153%				
EI Dorado High	20290	032	\$261,280	18.9718%				
County School Services	20370	n/a	\$52,577	3.8177%				
Los Rios Jt Community College	20320	046	<u>\$93,363</u>	<u>6.7792%</u>				
Total School Agencies:			<u>\$691,135</u>	<u>50.1840%</u>				
Grand Total:			<u>\$1,377,201</u>	<u>100.0000%</u>				

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or Account	Secured/ Unsecured	APN/Acct Status TRA	ACRES	Land AV	Total AV	Net AV	Homeowner's Exemption	AB8 AV	Mineral Rights	COMMENTS	APN Xrefnc for Unsecured Acct
087-010-02-100	SECURED	00 076-007	325.55	56,320	56,320	56,320		56,320			
087-010-03-100	SECURED	00 076-007	44.93	7,686	7,686	7,686		7,686			
087-010-05-100	SECURED	00 076-007	481.19	85,513	85,513	85,513		85,513			
087-010-07-100	SECURED	00 076-007	579.14	116,644	441,495	441,495		441,495			
087-010-08-100	SECURED	00 076-007	80	13,840	13,840	13,840		13,840			
087-010-11-100	SECURED	00 076-007	40	10,853	10,853	10,853		10,853			
087-010-13-100	SECURED	00 076-007	27.7	20,610	20,610	20,610		20,610			
087-010-21-100	SECURED	00 076-007	71.12	320,000	320,000	320,000		320,000			
087-010-22-100	SECURED	00 076-007	313.99	949,000	2,264,000	2,264,000		2,264,000			
087-010-23-100	SECURED	00 076-007	39	118,245	118,245	118,245		118,245			
087-010-24-100	SECURED	00 076-007	8.01	24,255	24,255	24,255		24,255			
087-010-25-100	SECURED	00 076-007	41.1	175,000	175,000	175,000		175,000			
087-010-26-100	SECURED	00 076-007	26.6	115,000	115,000	115,000		115,000			
087-010-27-100	SECURED	00 076-007	60.92	223,000	223,000	223,000		223,000			
087-010-28-100	SECURED	00 076-007	68.86	245,000	245,000	245,000		245,000			
087-010-29-100	SECURED	00 076-007	131.05	470,000	470,000	470,000		470,000			
087-021-01-100	SECURED	00 076-007	10.24	143,000	715,500	715,500		715,500			
087-021-02-100	SECURED	00 076-007	10.01	239,928	684,507	677,507	7,000	684,507			
087-021-02-200	SECURED	00 076-007		-	100,000	93,000	7,000	100,000			
087-021-03-100	SECURED	00 076-007	10.02	246,000	596,500	596,500		596,500			
087-021-04-100	SECURED	00 076-007	10.02	275,000	275,000	275,000		275,000			
087-021-05-100	SECURED	00 076-007	45.69	51,720	420,407	413,407	7,000	420,407			
087-021-10-100	SECURED	00 076-007	304.22	1,248,130	1,248,130	1,248,130		1,248,130			
087-021-11-100	SECURED	00 076-007	14.92	40,968	44,623	37,623	7,000	44,623			
087-021-12-100	SECURED	00 076-007	47.52	42,145	42,145	42,145		42,145			
087-021-17-100	SECURED	00 076-007	94.67	83,965	356,468	356,468		356,468			
087-021-24-100	SECURED	00 076-007	195	65,333	65,333	65,333		65,333			
087-021-25-100	SECURED	03 076-007	0		-	-		-	M/R		
087-021-26-100	SECURED	00 076-007	128.88	200,000	200,000	200,000		200,000			
087-021-29-100	SECURED	00 076-007	7.93	14,976	80,227	73,227	7,000	80,227			
087-021-31-100	SECURED	00 076-007	40	36,264	115,819	115,819		115,819			
087-021-32-100	SECURED	00 076-007	20.61	273,156	273,156	273,156		273,156			
087-021-33-100	SECURED	00 076-007	60.38	194,045	382,178	375,178	7,000	382,178			
087-021-34-100	SECURED	00 076-007	56	433,500	984,000	984,000		984,000			
087-021-35-100	SECURED	00 076-007	9.87	36,759	130,528	123,528	7,000	130,528			
087-021-36-100	SECURED	00 076-007	29.4	306,000	306,000	306,000		306,000			
087-021-37-100	SECURED	00 076-007	80	160,439	160,439	160,439		160,439			
087-021-38-100	SECURED	00 076-007	40	55,686	554,623	554,623		554,623			
087-021-39-100	SECURED	00 076-007	80	28,882	678,643	671,643	7,000	678,643			
087-021-43-100	SECURED	00 076-007	6.5	16,846	98,694	91,694	7,000	98,694			
087-021-44-100	SECURED	00 076-007	6.82	9,555	9,555	9,555		9,555			
087-021-45-100	SECURED	00 076-007	5.74	162,000	335,500	335,500		335,500			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-021-56-100	SECURED	00	076-007	221.89	283,575	283,575	283,575		283,575			
087-021-57-100	SECURED	00	076-007	105.9	142,584	232,070	232,070		232,070			
087-021-58-100	SECURED	00	076-007	178.75	38,730	38,730	38,730		38,730			
087-021-63-100	SECURED	00	076-007	71.6	28,612	52,415	45,415	7,000	52,415			
087-021-63-200	SECURED	00	076-007		-	102,000	95,000	7,000	102,000			
087-021-64-100	SECURED	00	076-007	60.29	538,408	538,408	538,408		538,408			
087-021-65-100	SECURED	00	076-007	46.32	317,500	865,500	858,500	7,000	865,500			
087-021-66-100	SECURED	00	076-007	56.8	680,000	680,000	680,000		680,000			
087-021-67-100	SECURED	11	076-007	3.53		-	-		-			
087-021-68-100	SECURED	00	076-007	61.6	45,980	67,507	67,507		67,507			
087-021-69-100	SECURED	00	076-007	155.2	137,287	621,969	614,969	7,000	621,969			
087-030-02-100	SECURED	00	076-007	260	44,980	44,980	44,980		44,980			
087-030-03-100	SECURED	00	076-007	81.12	181,678	181,678	181,678		181,678			
087-030-06-100	SECURED	00	076-007	40	16,855	16,855	16,855		16,855			
087-030-08-100	SECURED	00	076-007	20	230,913	330,779	323,779	7,000	330,779			
087-030-10-100	SECURED	00	076-007	123.44	276,187	276,187	276,187		276,187			
087-030-12-100	SECURED	00	076-007	60	134,468	134,468	134,468		134,468			
087-030-32-100	SECURED	00	076-007	106.73	420,000	420,000	420,000		420,000			
087-030-35-100	SECURED	00	076-007	160.16	383,844	383,844	383,844		383,844			
087-030-36-100	SECURED	00	076-007	160.25	256,963	398,095	391,095	7,000	398,095			
087-030-41-100	SECURED	00	076-007	40.25	135,500	300,000	300,000		300,000			
087-030-42-100	SECURED	11	076-007	10.01		-	-		-			
087-030-44-100	SECURED	00	076-007	40.08	119,962	119,962	119,962		119,962			
087-030-46-100	SECURED	00	076-007	40.77	140,000	150,000	150,000		150,000			
087-030-47-100	SECURED	00	076-007	40.13	131,048	363,538	356,538	7,000	363,538			
087-030-49-100	SECURED	00	076-007	40.32	268,719	702,483	695,483	7,000	702,483			
087-030-49-200	SECURED	00	076-007		-	60,000	60,000		60,000			
087-030-50-100	SECURED	00	076-007	40.04	262,057	560,802	553,802	7,000	560,802			
087-030-51-100	SECURED	00	076-007	40.07	67,278	67,278	67,278		67,278			
087-030-52-100	SECURED	00	076-007	40.07	200,000	364,000	364,000		364,000			
087-030-55-100	SECURED	00	076-007	80	180,000	180,000	180,000		180,000			
087-030-56-100	SECURED	00	076-007	300	670,000	670,000	670,000		670,000			
087-030-58-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			
087-030-59-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			
087-030-60-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			
087-030-61-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			
087-030-62-100	SECURED	00	076-007	160	360,000	360,000	360,000		360,000			
087-030-63-100	SECURED	00	076-007	160	360,000	360,000	360,000		360,000			
087-030-64-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			
087-030-69-100	SECURED	00	076-007	344.97	356,428	356,428	356,428		356,428			
087-030-70-100	SECURED	00	076-007	159.65	162,127	162,127	162,127		162,127			
087-030-71-100	SECURED	00	076-007	40	251,925	436,907	436,907		436,907			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	TRA	ACRES	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefrnc for <u>Unsecured Acct</u>
087-030-72-100	SECURED	00	076-007	137.19	141,535	141,535	141,535		141,535			
087-030-73-100	SECURED	00	076-007	40.08	220,000	220,000	220,000		220,000			
087-030-74-100	SECURED	00	076-007	41.1	220,000	220,000	220,000		220,000			
087-040-04-100	SECURED	00	076-007	355.08	68,141	185,566	178,566	7,000	185,566			
087-040-05-100	SECURED	00	076-007	18	3,114	3,114	3,114		3,114			
087-040-06-100	SECURED	00	076-007	6	1,038	1,038	1,038		1,038			
087-040-07-100	SECURED	00	076-007	125.1	21,642	21,642	21,642		21,642			
087-040-09-100	SECURED	00	076-007	273.13	47,251	47,251	47,251		47,251			
087-040-10-100	SECURED	00	076-007	149.1	25,794	25,794	25,794		25,794			
087-040-11-100	SECURED	00	076-007	120	46,320	46,320	46,320		46,320			
087-040-12-100	SECURED	00	076-007	180	220,714	318,345	311,345	7,000	318,345			
087-040-16-100	SECURED	00	076-007	114.76	32,239	32,239	32,239		32,239			
087-040-24-100	SECURED	00	076-007	80	34,862	34,862	34,862		34,862			
087-040-25-100	SECURED	00	076-007	70.67	224,000	224,000	224,000		224,000			
087-040-26-100	SECURED	00	076-007	44.91	95,607	95,607	95,607		95,607			
087-040-27-100	SECURED	00	076-007	40	156,060	156,060	156,060		156,060			
087-040-28-100	SECURED	00	076-007	18.23	8,788	8,788	8,788		8,788			
087-040-40-100	SECURED	00	076-007	40	161,262	223,686	223,686		223,686			
087-040-41-100	SECURED	03	076-007	0	-	-	-		-	M/R		
087-040-55-100	SECURED	00	076-007	39.03	172,500	351,500	344,500	7,000	351,500			
087-040-63-100	SECURED	00	076-007	40.09	232,870	482,717	475,717	7,000	482,717			
087-040-64-100	SECURED	00	076-007	41.58	165,000	165,000	165,000		165,000			
087-040-68-100	SECURED	00	076-007	20	30,358	115,340	108,340	7,000	115,340			
087-040-69-100	SECURED	00	076-007	20	195,500	195,500	195,500		195,500			
087-040-70-100	SECURED	00	076-007	20	22,998	22,998	22,998		22,998			
087-040-71-100	SECURED	00	076-007	20	22,998	22,998	22,998		22,998			
087-040-72-100	SECURED	00	076-007	20.56	64,496	184,592	184,592		184,592			
087-040-73-100	SECURED	00	076-007	20.7	105,130	105,130	105,130		105,130			
087-040-75-100	SECURED	00	076-007	206.87	35,788	35,788	35,788		35,788			
087-040-82-100	SECURED	00	076-007	20.63	68,380	68,380	68,380		68,380			
087-040-83-100	SECURED	00	076-007	20	68,382	266,131	259,131	7,000	266,131			
087-040-85-100	SECURED	11	076-007	373.44	-	-	-		-			
087-050-01-100	SECURED	00	076-007	262.9	589,337	589,337	589,337		589,337			
087-050-04-100	SECURED	00	076-007	40	10,853	10,853	10,853		10,853			
087-050-05-100	SECURED	00	076-007	350.06	95,574	95,574	95,574		95,574			
087-050-06-100	SECURED	00	076-007	100.06	31,327	31,327	31,327		31,327			
087-050-07-100	SECURED	00	076-007	21.64	7,919	7,919	7,919		7,919			
087-050-08-100	SECURED	00	076-007	40	11,605	11,605	11,605		11,605			
087-050-09-100	SECURED	00	076-007	84.74	23,423	41,059	41,059		41,059			
087-050-15-100	SECURED	00	076-007	80	180,000	180,000	180,000		180,000			
087-050-16-100	SECURED	00	076-007	160	360,000	360,000	360,000		360,000			
087-050-17-100	SECURED	00	076-007	40	90,000	90,000	90,000		90,000			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	<u>TRA</u>	<u>ACRES</u>	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefrnc for <u>Unsecured Acct</u>
087-050-19-100	SECURED	00	076-007	80	180,000	180,000	180,000		180,000			
087-050-21-100	SECURED	00	076-007	156.59	350,000	350,000	350,000		350,000			
087-050-22-100	SECURED	00	076-007	160	360,000	360,000	360,000		360,000			
087-050-23-100	SECURED	00	076-007	160	360,000	360,000	360,000		360,000			
087-060-05-100	SECURED	00	076-007	50	15,918	15,918	15,918		15,918			
087-060-06-100	SECURED	00	076-007	2	3,060	3,060	3,060		3,060			
087-060-07-100	SECURED	00	076-007	5	11,938	11,938	11,938		11,938			
087-060-08-100	SECURED	00	076-007	25	61,200	61,200	61,200		61,200			
087-060-10-100	SECURED	00	076-007	12	22,000	22,000	22,000		22,000			
087-060-23-100	SECURED	00	076-007	40.5	244,099	697,429	690,429	7,000	697,429			
087-060-25-100	SECURED	00	076-007	57	205,000	205,000	205,000		205,000			
087-060-26-100	SECURED	00	076-007	1	8,647	8,647	8,647		8,647			
087-060-30-100	SECURED	00	076-007	73.73	381,000	838,500	838,500		838,500			
087-060-31-100	SECURED	00	076-007	35.02	269,552	820,973	813,973	7,000	820,973			
087-060-33-100	SECURED	00	076-007	105.33	269,476	755,881	755,881		755,881			
087-060-35-100	SECURED	11	076-007	129.51		-	-		-			
087-060-37-100	SECURED	00	076-007	120	28,958	28,958	28,958		28,958			
087-060-38-100	SECURED	00	076-007	63.64	15,368	15,368	15,368		15,368			
087-060-39-100	SECURED	00	076-007	40	9,663	9,663	9,663		9,663			
087-060-40-100	SECURED	00	076-007	80	19,312	19,312	19,312		19,312			
PDR 087-070-04-100	SECURED	00	076-007	13.06	29,198	29,198	29,198		29,198		All AV in 076-007, but some territory is in 076-001 (SOI area)	
087-070-07-100	SECURED	00	076-007	119	535,500	535,500	535,500		535,500			
087-081-01-100	SECURED	00	076-007	40	29,802	29,802	29,802		29,802			
087-091-01-100	SECURED	00	076-007	38.71	47,613	237,460	230,460	7,000	237,460			
087-091-02-100	SECURED	00	076-007	2.7	100,131	291,984	284,984	7,000	291,984			
087-091-03-100	SECURED	11	076-007	7.69		-	-		-			
087-091-04-100	SECURED	00	076-007	2.03	164,500	453,500	453,500		453,500			
087-091-05-100	SECURED	11	076-007	1.32		-	-		-		Cemetery, not included on 13/14 assessment roll	
087-101-02-100	SECURED	00	076-007	0.16	1,972	1,972	1,972		1,972			
087-101-05-100	SECURED	00	076-007	0.43	2,029	2,029	2,029		2,029			
087-101-12-100	SECURED	00	076-007	3.75	135,000	427,000	420,000	7,000	427,000			
087-101-14-100	SECURED	00	076-007	5.38	41,857	107,970	100,970	7,000	107,970			
087-101-15-100	SECURED	00	076-007	41.4	198,430	610,107	603,107	7,000	610,107			
087-101-16-100	SECURED	00	076-007	0.17	811	811	811		811			
087-101-17-100	SECURED	00	076-007	2.94	14,088	14,088	14,088		14,088			
087-121-02-100	SECURED	00	076-007	0.87	3,537	44,964	44,964		44,964			
087-121-03-100	SECURED	00	076-007	0.59	6,233	6,233	6,233		6,233			
087-121-05-100	SECURED	00	076-007	10.08	24,099	24,099	24,099		24,099			
087-121-06-100	SECURED	00	076-007	10	23,912	23,912	23,912		23,912			
087-121-07-100	SECURED	00	076-007	10.09	24,123	24,123	24,123		24,123			
087-121-08-100	SECURED	00	076-007	5.01	11,974	11,974	11,974		11,974			
087-121-09-100	SECURED	00	076-007	0.17	2,608	2,608	2,608		2,608			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct</u>		<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-121-10-100	SECURED	00	076-007	0.8	12,274	80,914	80,914		80,914			
087-121-11-100	SECURED	00	076-007	1.35	20,714	20,714	20,714		20,714			
087-121-12-100	SECURED	00	076-007	0.12	1,842	1,842	1,842		1,842			
087-122-01-100	SECURED	00	076-007	2.54	5,974	9,882	9,882		9,882			
087-131-01-100	SECURED	00	076-007	3.19	8,036	8,036	8,036		8,036			
087-131-02-100	SECURED	00	076-007	0.82	3,550	3,550	3,550		3,550			
087-132-02-100	SECURED	11	076-007	4.73		-	-		-			
087-132-04-100	SECURED	00	076-007	0.73	5,027	5,027	5,027		5,027			
087-132-05-100	SECURED	00	076-007	2.34	5,602	5,602	5,602		5,602			
087-132-06-100	SECURED	00	076-007	0.23	2,029	15,884	15,884		15,884			
087-132-07-100	SECURED	00	076-007	0.41	2,029	14,005	14,005		14,005			
087-132-11-100	SECURED	11	076-007	0.04		-	-		-			
087-132-12-100	SECURED	11	076-007	0		-	-		-			
087-132-23-100	SECURED	00	076-007	1.58	77,084	77,084	77,084		77,084			
087-132-23-200	SECURED	11	076-007			-	-		-			
087-132-24-100	SECURED	00	076-007	0.84	42,821	220,982	213,982	7,000	220,982			
087-132-25-100	SECURED	00	076-007	1.21	3,908	3,908	3,908		3,908			
087-132-26-100	SECURED	00	076-007	0.61	2,414	56,046	49,046	7,000	56,046			
087-132-27-100	SECURED	00	076-007	0.59	2,029	2,029	2,029		2,029			
087-133-01-100	SECURED	00	076-007	0.23	9,170	9,170	9,170		9,170			
087-134-01-100	SECURED	00	076-007	0.4	22,000	22,000	22,000		22,000			
087-135-01-100	SECURED	00	076-007	0.29	36,685	104,816	104,816		104,816			
087-135-02-100	SECURED	00	076-007	0.19	3,277	3,277	3,277		3,277			
087-135-03-100	SECURED	00	076-007	0.21	965	965	965		965			
087-135-09-100	SECURED	00	076-007	0.89	22,634	22,634	22,634		22,634			
087-135-10-100	SECURED	00	076-007	0.18	17,767	147,076	147,076		147,076			
087-136-01-100	SECURED	00	076-007	1.89	33,716	33,716	33,716		33,716			
087-136-02-100	SECURED	00	076-007	8.68	11,227	11,227	11,227		11,227			
087-150-03-100	SECURED	00	076-007	40	40,557	40,557	40,557		40,557			
087-160-04-100	SECURED	00	076-007	1.41	10,916	55,482	48,482	7,000	55,482			
087-160-04-200	SECURED	00	076-007		-	40,176	33,176	7,000	40,176			
087-160-05-100	SECURED	00	076-007	11.02	17,489	17,489	17,489		17,489			
087-160-06-100	SECURED	00	076-007	16.66	57,672	153,205	146,205	7,000	153,205			
087-160-07-100	SECURED	00	076-007	31.94	259,500	259,500	259,500		259,500			
087-160-08-100	SECURED	00	076-007	6.13	15,283	93,034	86,034	7,000	93,034			
087-160-10-100	SECURED	00	076-007	2.74	9,162	26,579	26,579		26,579			
087-170-02-100	SECURED	00	076-007	43.88	85,000	85,000	85,000		85,000			
087-170-03-100	SECURED	00	076-007	11.12	11,043	63,885	63,885		63,885			
087-170-04-100	SECURED	00	076-007	40	33,739	33,739	33,739		33,739			
087-170-06-100	SECURED	00	076-007	10.01	37,676	37,676	37,676		37,676			
087-170-07-100	SECURED	00	076-007	10	90,000	324,500	317,500	7,000	324,500			
087-170-08-100	SECURED	00	076-007	27.63	140,000	269,500	262,500	7,000	269,500			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrnc for Unsecured Acct</u>
087-170-09-100	SECURED	00	076-007	40	24,921	24,921	24,921		24,921			
087-170-10-100	SECURED	03	076-007	0		-	-		-	M/R		
087-170-11-100	SECURED	00	076-007	10	101,500	217,500	210,500	7,000	217,500			
087-170-12-100	SECURED	00	076-007	10	194,000	331,500	324,500	7,000	331,500			
087-170-13-100	SECURED	00	076-007	13	64,882	70,268	70,268		70,268			
087-170-14-100	SECURED	00	076-007	12.67	45,055	161,917	154,917	7,000	161,917			
087-170-15-100	SECURED	00	076-007	40.01	26,017	102,524	95,524	7,000	102,524			
087-170-16-100	SECURED	00	076-007	60.24	57,063	57,063	57,063		57,063			
087-181-01-100	SECURED	00	076-007	21.67	21,918	155,547	33,419		33,419			
087-181-02-100	SECURED	00	076-007	21.12	292,500	756,000	749,000	7,000	756,000			
087-181-02-200	SECURED	00	076-007		-	37,000	37,000		37,000			
087-181-03-100	SECURED	00	076-007	20.55	111,760	332,594	325,594	7,000	332,594			
087-181-04-100	SECURED	00	076-007	22.19	145,000	247,000	247,000		247,000			
087-181-05-100	SECURED	00	076-007	21.35	136,500	320,000	313,000	7,000	320,000			
087-181-06-100	SECURED	00	076-007	20.84	178,227	404,652	397,652	7,000	404,652			
087-181-07-100	SECURED	00	076-007	20.51	51,564	230,253	223,253	7,000	230,253			
087-181-08-100	SECURED	00	076-007	20.12	220,000	445,000	438,000	7,000	445,000			
087-181-09-100	SECURED	00	076-007	20.02	215,000	475,000	468,000	7,000	475,000			
087-181-10-100	SECURED	00	076-007	20	158,500	491,500	484,500	7,000	491,500			
087-181-11-100	SECURED	00	076-007	20	146,752	486,378	486,378		486,378			
087-181-13-100	SECURED	00	076-007	20.02	72,097	72,097	72,097		72,097			
087-181-14-100	SECURED	00	076-007	20.01	175,000	453,500	446,500	7,000	453,500			
087-181-15-100	SECURED	00	076-007	20	141,509	445,494	445,494		445,494			
087-181-16-100	SECURED	00	076-007	20.03	81,429	81,429	81,429		81,429			
087-181-18-100	SECURED	00	076-007	20.34	75,699	159,792	152,792	7,000	159,792			
087-181-19-100	SECURED	00	076-007	21.53	244,000	400,000	400,000		400,000			
087-181-20-100	SECURED	00	076-007	10.34	38,498	38,498	38,498		38,498			
087-181-22-100	SECURED	00	076-007	10.24	34,003	321,197	314,197	7,000	321,197			
087-181-23-100	SECURED	00	076-007	20.42	185,944	383,731	383,731		383,731			
087-181-24-100	SECURED	00	076-007	10.74	188,177	538,278	538,278		538,278			
087-181-25-100	SECURED	00	076-007	22.74	161,896	351,485	344,485	7,000	351,485			
087-181-26-100	SECURED	00	076-007	21.1	223,000	446,000	439,000	7,000	446,000			
087-181-29-100	SECURED	00	076-007	21.4	238,000	578,000	571,000	7,000	578,000			
087-181-30-100	SECURED	00	076-007	20.5	185,944	603,843	603,843		603,843			
087-181-31-100	SECURED	00	076-007	21.27	116,565	396,343	389,343	7,000	396,343			
087-181-31-200	SECURED	00	076-007		-	40,000	40,000		40,000			
087-181-32-100	SECURED	00	076-007	36.35	113,739	339,097	332,097	7,000	339,097			
087-181-34-100	SECURED	00	076-007	20.03	171,309	397,680	390,680	7,000	397,680			
087-181-35-100	SECURED	00	076-007	20.22	64,882	262,262	255,262	7,000	262,262			
087-181-36-100	SECURED	00	076-007	20.04	118,015	118,015	118,015		118,015			
087-181-37-100	SECURED	00	076-007	20.64	168,492	380,668	373,668	7,000	380,668			
087-181-38-100	SECURED	00	076-007	20.78	135,000	230,299	230,299		230,299			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or Account	Secured/ Unsecured	APN/Acct Status TRA	ACRES	Land AV	Total AV	Net AV	Homeowner's Exemption	AB8 AV	Mineral Rights	COMMENTS	APN Xrefnc for Unsecured Acct
087-181-39-100	SECURED	00 076-007	10.49	190,405	483,342	476,342	7,000	483,342			
087-181-40-100	SECURED	11 076-007	0.3		-	-		-			
087-181-41-100	SECURED	00 076-007	20.23	70,938	279,540	272,540	7,000	279,540			
087-181-42-100	SECURED	00 076-007	20.04	294,034	627,122	620,122	7,000	627,122			
087-181-43-100	SECURED	00 076-007	27.15	127,770	393,317	386,317	7,000	393,317			
087-181-44-100	SECURED	00 076-007	21.81	69,585	568,107	561,107	7,000	568,107			
087-181-47-100	SECURED	00 076-007	20.01	117,279	443,526	436,526	7,000	443,526			
087-181-48-100	SECURED	00 076-007	60.25	192,862	192,862	192,862		192,862			
087-190-02-100	SECURED	00 076-007	40.14	127,500	258,060	258,060		258,060			
087-190-03-100	SECURED	00 076-007	40.13	151,727	231,259	224,259	7,000	231,259			
087-190-06-100	SECURED	00 076-007	40.02	165,000	165,000	165,000		165,000			
087-190-07-100	SECURED	00 076-007	40.04	160,000	317,000	310,000	7,000	317,000			
087-190-08-100	SECURED	00 076-007	40.03	165,000	165,000	165,000		165,000			
087-190-09-100	SECURED	00 076-007	40.04	83,800	83,800	83,800		83,800			
087-190-10-100	SECURED	00 076-007	40.03	215,000	535,000	535,000		535,000			
087-190-11-100	SECURED	00 076-007	40.06	257,924	527,844	520,844	7,000	527,844			
087-190-12-100	SECURED	00 076-007	40.05	72,555	72,555	72,555		72,555			
087-190-13-100	SECURED	00 076-007	40.04	82,366	82,366	82,366		82,366			
087-190-14-100	SECURED	00 076-007	40.05	125,620	125,620	125,620		125,620			
087-190-15-100	SECURED	00 076-007	40.03	349,500	349,500	349,500		349,500			
087-190-16-100	SECURED	00 076-007	40.05	84,016	291,794	284,794	7,000	291,794			
087-190-17-100	SECURED	00 076-007	40.04	96,076	96,076	96,076		96,076			
087-190-18-100	SECURED	00 076-007	40.01	220,128	220,128	220,128		220,128			
087-190-20-100	SECURED	00 076-007	40.1	125,620	125,620	125,620		125,620			
087-190-21-100	SECURED	00 076-007	40.08	180,000	455,000	455,000		455,000			
087-190-22-100	SECURED	00 076-007	40.26	250,000	550,000	550,000		550,000			
087-190-22-200	SECURED	00 076-007		-	6,500	6,500		6,500			
087-190-23-100	SECURED	00 076-007	40.04	147,500	489,000	482,000	7,000	489,000			
087-190-24-100	SECURED	00 076-007	40.17	165,000	165,000	165,000		165,000			
087-190-26-100	SECURED	00 076-007	10.04	51,734	104,833	97,833	7,000	104,833			
087-190-27-100	SECURED	00 076-007	10.03	187,000	374,000	367,000	7,000	374,000			
087-190-28-100	SECURED	00 076-007	10.03	60,075	60,075	60,075		60,075			
087-190-29-100	SECURED	00 076-007	10.03	162,000	162,000	162,000		162,000			
087-190-30-100	SECURED	00 076-007	20.14	104,570	222,716	215,716	7,000	222,716			
087-190-31-100	SECURED	00 076-007	20	100,000	360,000	353,000	7,000	360,000			
087-190-32-100	SECURED	00 076-007	20.03	95,475	127,473	127,473		127,473			
087-190-32-200	SECURED	00 076-007		-	69,000	69,000		69,000			
087-190-33-100	SECURED	00 076-007	20.02	76,182	76,182	76,182		76,182			
087-260-02-100	SECURED	00 076-007	2.06	95,727	234,883	234,883		234,883			
087-260-06-100	SECURED	00 076-007	42.41	168,627	269,796	262,796	7,000	269,796			
087-260-07-100	SECURED	00 076-007	220	347,950	347,950	347,950		347,950			
087-260-10-100	SECURED	11 076-007	1.18		-	-		-			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct</u>		<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrnc for Unsecured Acct</u>
087-260-11-100	SECURED	11	076-007	0.4		-	-		-			
087-260-12-100	SECURED	00	076-007	126.57	74,607	153,868	153,868		153,868			
087-260-13-100	SECURED	11	076-007	0.69		-	-		-			
087-260-17-100	SECURED	00	076-007	159.45	187,318	332,583	332,583		332,583			
087-260-18-100	SECURED	00	076-007	27.66	174,658	174,658	174,658		174,658			
087-260-19-100	SECURED	00	076-007	6.06	38,277	38,277	38,277		38,277			
087-260-20-100	SECURED	00	076-007	74.49	44,643	44,643	44,643		44,643			
087-260-21-100	SECURED	00	076-007	49.9	29,948	29,948	29,948		29,948			
087-260-22-100	SECURED	00	076-007	119.12	128,064	128,064	128,064		128,064			
087-260-23-100	SECURED	00	076-007	365.02	391,411	391,411	391,411		391,411			
087-260-24-100	SECURED	00	076-007	80.45	518,015	518,015	518,015		518,015			
087-260-25-100	SECURED	00	076-007	40	43,212	43,212	43,212		43,212			
087-260-26-100	SECURED	00	076-007	25.6	27,538	27,538	27,538		27,538			
POR 087-300-34-100	SECURED	00	076-016	0.1		-	-		-		All AV in 076-016, but .10 of 10.194 acres in TRA 076-007	
087-310-11-100	SECURED	00	076-007	10	225,500	695,000	688,000	7,000	695,000			
087-310-16-100	SECURED	00	076-007	10	215,000	540,500	533,500	7,000	540,500			
087-310-21-100	SECURED	00	076-007	12	180,000	580,000	580,000		580,000			
087-310-62-100	SECURED	00	076-007	10	149,769	435,731	428,731	7,000	435,731			
087-310-63-100	SECURED	00	076-007	12.8	182,000	412,000	405,000	7,000	412,000			
087-310-64-100	SECURED	00	076-007	134.05	600,000	1,350,000	1,350,000		1,350,000			
087-330-01-100	SECURED	00	076-007	40.03	564,000	1,336,000	1,329,000	7,000	1,336,000			
087-330-02-100	SECURED	00	076-007	5.02	211,607	724,861	717,861	7,000	724,861			
087-330-03-100	SECURED	00	076-007	5.4	249,620	622,687	615,687	7,000	622,687			
087-330-04-100	SECURED	00	076-007	5.24	223,500	879,500	872,500	7,000	879,500			
087-330-05-100	SECURED	00	076-007	5.11	312,030	723,908	716,908	7,000	723,908			
087-330-06-100	SECURED	00	076-007	5.11	313,500	633,500	626,500	7,000	633,500			
087-330-09-100	SECURED	00	076-007	6	446,000	1,134,500	1,127,500	7,000	1,134,500			
087-330-10-100	SECURED	00	076-007	5.02	336,502	828,734	821,734	7,000	828,734			
087-330-11-100	SECURED	00	076-007	7.06	175,044	175,044	175,044		175,044			
087-330-12-100	SECURED	00	076-007	7.2	166,612	551,079	544,079	7,000	551,079			
087-330-13-100	SECURED	00	076-007	9.85	303,925	801,653	794,653	7,000	801,653			
087-330-17-100	SECURED	00	076-007	5.51	315,000	733,000	726,000	7,000	733,000			
087-330-18-100	SECURED	00	076-007	5.03	175,903	619,907	612,907	7,000	619,907			
087-330-19-100	SECURED	00	076-007	6.21	205,000	836,340	829,340	7,000	836,340			
087-330-20-100	SECURED	00	076-007	5.51	191,773	771,250	771,250		771,250			
087-330-21-100	SECURED	00	076-007	9.81	216,900	618,968	611,968	7,000	618,968			
087-330-22-100	SECURED	00	076-007	7.1	209,646	769,744	762,744	7,000	769,744			
087-330-23-100	SECURED	00	076-007	6.27	225,000	720,000	713,000	7,000	720,000			
087-330-24-100	SECURED	00	076-007	6.65	193,854	535,412	528,412	7,000	535,412			
087-330-25-100	SECURED	00	076-007	5.63	190,273	521,994	514,994	7,000	521,994			
087-330-26-100	SECURED	00	076-007	8.3	211,607	786,940	779,940	7,000	786,940			
087-330-27-100	SECURED	00	076-007	5.6	296,514	847,926	847,926		847,926			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or Account	Secured/ Unsecured	APN/Acct		ACRES	Land AV	Total AV	Net AV	Homeowner's Exemption	AB8 AV	Mineral Rights	COMMENTS	APN Xrefnc for Unsecured Acct
087-330-28-100	SECURED	00	076-007	6.4	222,117	551,367	544,367	7,000	551,367			
087-330-29-100	SECURED	00	076-007	5.27	165,321	687,207	680,207	7,000	687,207			
087-330-30-100	SECURED	00	076-007	5.22	362,000	751,000	751,000		751,000			
087-330-31-100	SECURED	00	076-007	10.07	275,706	936,360	929,360	7,000	936,360			
087-330-32-100	SECURED	00	076-007	6.31	226,585	539,429	532,429	7,000	539,429			
087-330-33-100	SECURED	00	076-007	8.09	204,000	797,130	790,130	7,000	797,130			
087-330-34-100	SECURED	00	076-007	9.1	241,537	665,583	658,583	7,000	665,583			
087-330-35-100	SECURED	00	076-007	7.86	280,824	742,627	735,627	7,000	742,627			
087-330-36-100	SECURED	00	076-007	8.44	225,000	1,100,000	1,093,000	7,000	1,100,000			
087-330-39-100	SECURED	11	076-007	4.52		-	-		-			
087-330-40-100	SECURED	00	076-007	5.01	250,000	759,000	759,000		759,000			
087-330-42-100	SECURED	00	076-007	6.7	296,500	604,000	597,000	7,000	604,000			
087-330-46-100	SECURED	00	076-007	5.81	260,100	728,280	728,280		728,280			
087-330-48-100	SECURED	00	076-007	10.72	352,000	982,000	975,000	7,000	982,000			
087-330-49-100	SECURED	00	076-007	5.01	254,612	650,123	643,123	7,000	650,123			
087-330-50-100	SECURED	00	076-007	22.19	707,500	1,186,000	1,179,000	7,000	1,186,000			
087-330-51-100	SECURED	02	076-007	17.97		-	-		-			
087-330-53-100	SECURED	00	076-007	8.55	225,000	826,000	826,000		826,000			
087-340-01-100	SECURED	00	076-007	5.02	348,000	675,000	668,000	7,000	675,000			
087-340-02-100	SECURED	00	076-007	6.42	330,000	680,500	673,500	7,000	680,500			
087-340-03-100	SECURED	00	076-007	5.43	211,607	638,808	631,808	7,000	638,808			
087-340-04-100	SECURED	00	076-007	5.02	218,000	527,500	527,500		527,500			
087-340-06-100	SECURED	00	076-007	6.38	234,090	780,300	780,300		780,300			
087-340-07-100	SECURED	00	076-007	5.33	330,191	822,859	822,859		822,859			
087-340-08-100	SECURED	00	076-007	5.96	248,439	630,363	623,363	7,000	630,363			
087-340-09-100	SECURED	00	076-007	5.19	188,011	710,150	703,150	7,000	710,150			
087-340-10-100	SECURED	00	076-007	5.02	250,000	728,000	721,000	7,000	728,000			
087-340-11-100	SECURED	00	076-007	6.83	240,169	726,368	719,368	7,000	726,368			
087-340-12-100	SECURED	00	076-007	5.02	158,188	158,188	158,188		158,188			
087-340-13-100	SECURED	00	076-007	5.01	285,000	285,000	285,000		285,000			
087-340-14-100	SECURED	00	076-007	5.02	286,110	920,754	920,754		920,754			
087-340-15-100	SECURED	00	076-007	40.49	250,000	875,000	868,000	7,000	875,000			
087-340-16-100	SECURED	00	076-007	5.5	258,788	778,646	771,646	7,000	778,646			
087-340-17-100	SECURED	00	076-007	5.27	218,418	1,096,212	1,089,212	7,000	1,096,212			
087-340-18-100	SECURED	00	076-007	6.14	204,000	892,500	885,500	7,000	892,500			
087-340-19-100	SECURED	00	076-007	40.04	310,000	1,030,000	1,030,000		1,030,000			
087-340-21-100	SECURED	02	076-007	40.15		-	-		-			
087-340-23-100	SECURED	00	076-007	35.3	450,000	1,382,500	1,375,500	7,000	1,382,500			
087-340-24-100	SECURED	00	076-007	5.02	322,320	677,118	670,118	7,000	677,118			
087-350-01-100	SECURED	00	076-007	10.9	213,646	521,061	514,061	7,000	521,061			
087-350-02-100	SECURED	00	076-007	10.93	220,428	430,890	423,890	7,000	430,890			
087-350-03-100	SECURED	00	076-007	10.14	165,965	354,556	347,556	7,000	354,556			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-350-04-100	SECURED	00	076-007	10.06	225,370	560,804	560,804		560,804			
087-350-05-100	SECURED	00	076-007	10.05	155,595	405,481	398,481	7,000	405,481			
087-350-06-100	SECURED	00	076-007	10.03	256,500	576,000	576,000		576,000			
087-350-07-100	SECURED	00	076-007	10.04	190,603	438,295	431,295	7,000	438,295			
087-350-08-100	SECURED	00	076-007	10.14	214,135	519,910	512,910	7,000	519,910			
087-350-09-100	SECURED	00	076-007	10.2	171,861	376,235	369,235	7,000	376,235			
087-350-12-100	SECURED	00	076-007	10.17	232,970	525,789	518,789	7,000	525,789			
087-350-13-100	SECURED	00	076-007	10.06	217,000	542,000	535,000	7,000	542,000			
087-350-14-100	SECURED	00	076-007	10.17	197,322	436,301	429,301	7,000	436,301			
087-350-15-100	SECURED	00	076-007	10.93	216,420	501,860	494,860	7,000	501,860			
087-350-16-100	SECURED	00	076-007	10.52	25,321	74,477	67,477	7,000	74,477			
087-350-17-100	SECURED	00	076-007	10.12	212,177	584,764	577,764	7,000	584,764			
087-350-18-100	SECURED	00	076-007	10.04	202,416	436,020	429,020	7,000	436,020			
087-350-19-100	SECURED	00	076-007	10.04	291,000	768,500	768,500		768,500			
087-350-20-100	SECURED	00	076-007	10.04	216,420	502,489	495,489	7,000	502,489			
087-350-21-100	SECURED	00	076-007	10.04	203,686	455,622	448,622	7,000	455,622			
087-350-22-100	SECURED	00	076-007	10.04	201,898	502,264	495,264	7,000	502,264			
POR 087-350-23-100	SECURED	11	076-007	2		-	-		-		roadway - no AV, mostly in 076-026, but some in 076-007 & 076-028	
087-350-24-100	SECURED	11	076-007	0.78		-	-		-			
087-350-27-100	SECURED	00	076-007	10.14	195,000	495,000	488,000	7,000	495,000			
087-350-28-100	SECURED	00	076-007	11.24	195,776	501,686	494,686	7,000	501,686			
087-360-01-100	SECURED	00	076-007	13.38	199,163	566,043	559,043	7,000	566,043			
087-360-02-100	SECURED	00	076-007	10.06	178,227	394,632	394,632		394,632			
087-360-03-100	SECURED	00	076-007	10.57	164,857	397,827	214,634		214,634			
087-360-04-100	SECURED	00	076-007	10.14	131,048	407,833	400,833	7,000	407,833			
087-360-05-100	SECURED	00	076-007	10.12	201,898	517,687	510,687	7,000	517,687			
087-360-06-100	SECURED	00	076-007	11.41	388,124	752,725	745,725	7,000	752,725			
087-360-07-100	SECURED	00	076-007	10.04	156,584	397,190	390,190	7,000	397,190			
087-360-08-100	SECURED	00	076-007	10.04	183,544	434,389	427,389	7,000	434,389			
087-360-09-100	SECURED	00	076-007	10.19	231,500	590,000	583,000	7,000	590,000			
087-360-10-100	SECURED	00	076-007	10.06	190,958	486,682	479,682	7,000	486,682			
087-360-11-100	SECURED	00	076-007	10.35	176,938	463,317	456,317	7,000	463,317			
087-360-12-100	SECURED	00	076-007	10.05	240,500	557,500	550,500	7,000	557,500			
087-360-13-100	SECURED	00	076-007	12.45	221,510	520,091	520,091		520,091			
087-360-14-100	SECURED	00	076-007	10.43	225,370	524,115	517,115	7,000	524,115			
087-360-15-100	SECURED	00	076-007	10.91	266,000	578,000	571,000	7,000	578,000			
087-360-16-100	SECURED	00	076-007	10.08	152,764	382,504	375,504	7,000	382,504			
091-030-05-100	SECURED	00	076-007	98.37	54,396	54,396	54,396		54,396			
091-040-04-100	SECURED	00	076-007	240	143,955	143,955	143,955		143,955			
091-040-11-100	SECURED	00	076-007	338.5	211,403	211,403	211,403		211,403			
091-040-12-100	SECURED	00	076-007	245	242,479	242,479	242,479		242,479			
091-040-15-100	SECURED	11	076-007	593.8		-	-		-			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or Account	Secured/Unsecured	APN/Acct		Land	Total	Homeowner's	AB8	Mineral	APN Xrefnc for
		Status	TRA	ACRES	AV	Exemption	AV	Rights	Unsecured Acct
					Net AV			COMMENTS	
091-050-01-100	SECURED	00	076-007	201.5	132,068		132,068		
091-050-03-100	SECURED	00	076-007	60	50,000		50,000		
091-050-04-100	SECURED	11	076-007	147.11	-		-		
091-200-19-100	SECURED	00	076-007	1.05	4,855		9,142		
POR 117-020-03-100	SECURED	11	076-010	2	-		-		All AV in 076-010, but 2 of 215 acres in TRA 076-007
POR 117-020-04-100	SECURED	00	076-007	38.27	147,978		147,978		All AV in 076-007, but some territory in 076-010
117-020-13-100	SECURED	00	076-007	40.84	151,025		151,025		
117-020-14-100	SECURED	00	076-007	40.59	150,113		150,113		
117-020-15-100	SECURED	00	076-007	37.52	94,464		790,140	7,000	
117-020-17-100	SECURED	00	076-007	228.75	1,029,000		1,054,000		
117-020-18-100	SECURED	00	076-007	12.43	55,935		55,935		
118-110-02-100	SECURED	00	076-007	231.05	1,039,500		1,039,500		
118-110-03-100	SECURED	00	076-007	376.82	1,695,690		1,756,690		
118-110-03-200	SECURED	11	076-007		-		-		
118-110-04-100	SECURED	01	076-007	4.78	-		-		
118-110-05-100	SECURED	11	076-007	2.59	-		-		
118-110-06-100	SECURED	11	076-007	2.79	-		-		
118-110-07-100	SECURED	11	076-007	3.78	-		-		
118-110-08-100	SECURED	11	076-007	2.53	-		-		
118-110-09-100	SECURED	11	076-007	0.38	-		-		
118-110-10-100	SECURED	11	076-007	0.02	-		-		
UN119017	SECURED	n/a	076-007		-		-		not previously inventoried by Assessor & assigned APN
UN119018	SECURED	n/a	076-007		-		-		not previously inventoried by Assessor & assigned APN
1-018-000-0360	UNSECURED	00	076-007		-	33,320	33,320		
1-163-000-0160	UNSECURED	00	076-007		6,740	113,959	113,959		087-021-34-100
1-163-000-0720	UNSECURED	00	076-007		-	146,160	146,160		087-260-02-100
1-170-000-0740	UNSECURED	00	076-007		-	73,500	73,500		087-101-15-100
1-172-001-3780	UNSECURED	00	076-007		-	8,858	8,858		087-360-14-100
1-175-000-0800	UNSECURED	00	076-007		-	12,140	12,140		087-310-16-100
1-230-000-3930	UNSECURED	00	076-007		-	4,974	4,974		087-040-40-100
1-360-000-2460	UNSECURED	00	076-007		-	3,300	3,300		087-360-01-100
2-001-022-0040	UNSECURED	00	076-007		-	5,931	5,931		087-310-64-100
2-001-029-0070	UNSECURED	00	076-007		-	5,004	5,004		087-340-14-100
2-001-596-0080	UNSECURED	00	076-007		-	5,418	5,418		087-021-32-100
2-001-822-0060	UNSECURED	00	076-007		-	28,000	28,000		087-340-02-100
2-002-696-0060	UNSECURED	00	076-007		-	26,244	26,244		087-350-07-100
2-003-083-0070	UNSECURED	00	076-007		-	5,870	5,870		087-340-19-100
2-004-257-0040	UNSECURED	00	076-007		-	9,831	9,831		087-330-32-100
2-005-208-0040	UNSECURED	00	076-007		-	9,751	9,751		087-330-04-100
2-005-412-0060	UNSECURED	00	076-007		-	10,405	10,405		087-340-15-100
2-005-772-0090	UNSECURED	00	076-007		-	6,010	6,010		087-310-11-100
2-006-393-0020	UNSECURED	00	076-007		-	15,391	15,391		087-101-15-100
									087-060-30-100

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-A and Exhibit 2014-04-A

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	TRA	<u>ACRES</u>	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefrc for <u>Unsecured Acct</u>
2-006-999-0040	UNSECURED	00	076-007		-	13,050	13,050		13,050			087-170-14-100
2-007-142-0050	UNSECURED	00	076-007		-	10,709	10,709		10,709			087-030-49-100
2-008-523-0010	UNSECURED	00	076-007		-	7,026	7,026		7,026			087-181-42-100
2-008-603-0080	UNSECURED	00	076-007		-	8,369	8,369		8,369			087-021-02-100
2-008-694-0020	UNSECURED	00	076-007		-	14,243	14,243		14,243			087-330-31-100
2-009-433-0030	UNSECURED	00	076-007		-	7,524	7,524		7,524			087-330-20-100
2-009-557-0040	UNSECURED	00	076-007		-	20,723	20,723		20,723			087-340-11-100
5-108-040-0680	UNSECURED	00	076-007		-	18,868	18,868		18,868			087-190-21-100
7-076-007-0140	UNSECURED	00	076-007	-	3,200	3,200	3,200	-	3,200			087-040-85-100
Totals				<u>20688.77</u>	<u>67,913,195</u>	<u>138,025,440</u>	<u>136,607,119</u>	<u>1,113,000</u>	<u>137,720,119</u>		Totals to be used for LAFCO Project 2014-03 and 2014-04	

The following APNs belong to TRA 076-001, but were erroneously assigned to TRA 076-007 for 2013/14. They are shown below solely for the purposes of balancing TRA 076-007 to the Equalized Roll.

087-021-19-100	SECURED	00	076-001	0	40,640	40,640	40,640		40,640	M/R	For 2013, was erroneously assigned to 076-007
087-021-22-100	SECURED	00	076-001	0	56,305	56,305	56,305		56,305	M/R	For 2013, was erroneously assigned to 076-007
				<u>68,010,140</u>	<u>138,122,385</u>	<u>136,704,064</u>	<u>1,113,000</u>		<u>137,817,064</u>		This is the total of TRA 076-007 for the Equalized Roll

KEY

- ~ AB8 AV = The assessed value used to distribute the Proposition 13's 1% general tax to the various taxing jurisdictions in the county.
- ~ APN/Acct Status:
 - 00 = Active; only status 00 receives a tax bill
 - 01 = Inactive No value; Data kept for property inventory only
 - 02 = Inactive "Assesed With"; this parcel's value is added ot the value of other (common area) parcels in a subdivision or condominium
 - 03 = Inactive Mineral Rights (no market value); A mineral right with no value. If a value is assigned, the status changes to 00 to be billed on the assessment roll.
 - 11 = Inactive non-taxable; public agency properties - see agency code
- ~ AV = Assessed Value
- ~ POR: A portion of a parcel. Typically, the part of the parcel is in one TRA while the remainder of the parcel is in another TRA.
- ~ TRA = Tax Rate Area. A 6 digit number that represents a unique combination of districts servicing the geographical territory.

Property Tax Distribution Future Increment EXHIBIT 2014-03-B1 and 2014-04-B1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Water District
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-011
Net Assessed Value Per Assessor: \$27,073,477
H/O Exemption Assessed Value: \$306,600
Total Assessed Value Subject to AB-8: \$27,380,077
Estimated 1% Property Tax Revenue: \$273,801

	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	Latrobe Fire Dissolution		EDH Fire Annexation	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment	Proposed Exchange of Tax Increment	Proposed Future Tax Increment
<u>Agency</u>	<u>Number</u>	<u>Number</u>	<u>(note 1)</u>	<u>(note 1)</u>				
County General Fund	00001	n/a	\$100,998	36.8874%	4.0998%	40.9872%	-13.9208%	27.0665%
County Capital Outlay Fund	00007	n/a	\$2,098	0.7664%	0.0852%	0.8516%	-0.2892%	0.5624%
Road District Tax	00011	n/a	\$10,135	3.7015%	0.4114%	4.1129%	-1.3969%	2.7160%
County Water Agency	30045	207	\$3,308	1.2082%	0.1343%	1.3425%	-0.4560%	0.8865%
El Dorado Hills Jt County Water (Fire)	30190	209	\$0		0.0000%	0.0000%	17.0000%	17.0000%
Latrobe Fire	30053	061	\$13,708	5.0067%	-5.0067%	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$6,799	2.4833%	0.2760%	2.7593%	-0.9372%	1.8221%
CSA#9	30291	123	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10, zone E	30289	228	\$0		0.0000%	0.0000%	0.0000%	0.0000%
Total Local Agencies:			<u>\$137,047</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>
Latrobe Elementary	20110	012	\$56,445	20.6153%				
El Dorado High	20290	032	\$51,945	18.9718%				
County School Services	20370	n/a	\$10,453	3.8177%				
Los Rios Jt Community College	20320	046	<u>\$18,562</u>	<u>6.7792%</u>				
Total School Agencies:			<u>\$137,404</u>	<u>50.1840%</u>				
Grand Total:			<u>\$274,451</u>	<u>100.2375%</u>				

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-B and Exhibit 2014-04-B

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	<u>TRA</u>	<u>ACRES</u>	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefnc for <u>Unsecured Acct</u>
087-200-01-100	SECURED	00	076-011	10	18,509	18,509	18,509		18,509			
087-200-02-100	SECURED	00	076-011	10	18,509	18,509	18,509		18,509			
087-200-03-100	SECURED	00	076-011	10	183,319	410,050	403,050	7,000	410,050			
087-200-04-100	SECURED	00	076-011	30	53,419	53,419	53,419		53,419			
087-200-05-100	SECURED	00	076-011	10	187,214	628,779	621,779	7,000	628,779			
087-200-06-100	SECURED	00	076-011	10	110,968	394,860	387,860	7,000	394,860			
087-200-07-100	SECURED	00	076-011	10	107,962	235,570	235,570		235,570			
087-200-09-100	SECURED	00	076-011	10	162,078	246,502	246,502		246,502			
087-200-11-100	SECURED	00	076-011	10.02	149,391	358,542	351,542	7,000	358,542			
087-200-12-100	SECURED	00	076-011	10	227,500	317,500	317,500		317,500			
087-200-14-100	SECURED	00	076-011	10	176,278	566,561	559,561	7,000	566,561			
087-200-15-100	SECURED	00	076-011	10	105,104	306,248	299,248	7,000	306,248			
087-200-16-100	SECURED	00	076-011	10	214,135	598,094	591,094	7,000	598,094			
087-200-17-100	SECURED	00	076-011	10	153,243	333,667	333,667		333,667			
087-200-19-100	SECURED	00	076-011	10	220,252	581,347	574,347	7,000	581,347			
087-200-20-100	SECURED	00	076-011	30.01	61,773	67,932	60,932	7,000	67,932			
087-200-21-100	SECURED	00	076-011	10	217,537	217,537	217,537		217,537			
087-200-23-100	SECURED	00	076-011	10	119,028	354,100	354,100		354,100			
087-200-24-100	SECURED	00	076-011	10	56,778	184,049	177,049	7,000	184,049			
087-200-25-100	SECURED	00	076-011	10	90,079	250,681	243,681	7,000	250,681			
087-200-26-100	SECURED	00	076-011	10	173,400	244,290	244,290		244,290			
087-200-27-100	SECURED	00	076-011	10	85,791	345,363	338,363	7,000	345,363			
087-200-28-100	SECURED	00	076-011	30	336,000	480,000	480,000		480,000			
087-200-29-100	SECURED	00	076-011	10	161,878	519,374	512,374	7,000	519,374			
087-200-30-100	SECURED	00	076-011	10	204,000	632,298	632,298		632,298			
087-200-31-100	SECURED	00	076-011	10	250,000	608,000	601,000	7,000	608,000			
087-200-33-100	SECURED	00	076-011	10	115,304	115,304	115,304		115,304			
087-200-34-100	SECURED	00	076-011	21.3	50,929	305,257	298,257	7,000	305,257			
087-200-35-100	SECURED	00	076-011	10.03	159,071	442,435	435,435	7,000	442,435			
087-200-38-100	SECURED	00	076-011	10.07	117,311	310,539	310,539		310,539			
087-200-40-100	SECURED	00	076-011	10	25,355	25,355	25,355		25,355			
087-200-41-100	SECURED	00	076-011	10.39	122,780	420,171	413,171	7,000	420,171			
087-200-42-100	SECURED	00	076-011	10.18	192,500	336,500	336,500		336,500			
087-200-43-100	SECURED	00	076-011	10	149,391	287,063	280,063	7,000	287,063			
087-200-44-100	SECURED	00	076-011	10	77,084	77,084	77,084		77,084			
087-200-45-100	SECURED	00	076-011	10	165,000	415,000	408,000	7,000	415,000			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-B and Exhibit 2014-04-B

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	<u>TRA</u>	<u>ACRES</u>	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefnc for <u>Unsecured Acct</u>
087-200-46-100	SECURED	00	076-011	10	116,565	116,565	116,565		116,565			
087-200-47-100	SECURED	00	076-011	10	102,420	242,127	235,127	7,000	242,127			
087-200-48-100	SECURED	00	076-011	10	143,955	599,824	592,824	7,000	599,824			
087-200-49-100	SECURED	00	076-011	10	132,251	330,986	323,986	7,000	330,986			
087-200-51-100	SECURED	00	076-011	10	178,198	324,949	324,949		324,949			
087-200-52-100	SECURED	00	076-011	10	204,000	525,300	518,300	7,000	525,300			
087-200-53-100	SECURED	00	076-011	10	209,500	561,500	554,500	7,000	561,500			
087-200-54-100	SECURED	00	076-011	10	10,189	10,189	10,189		10,189			
087-200-55-100	SECURED	00	076-011	10.04	104,040	392,230	385,230	7,000	392,230			
087-200-56-100	SECURED	00	076-011	10	65,196	65,196	65,196		65,196			
087-200-57-100	SECURED	00	076-011	10	128,550	402,638	395,638	7,000	402,638			
087-200-58-100	SECURED	00	076-011	10.1	183,544	763,555	763,555		763,555			
087-200-59-100	SECURED	00	076-011	10.1	125,000	125,000	125,000		125,000			
087-200-60-100	SECURED	00	076-011	10.1	125,000	125,000	125,000		125,000			
087-200-68-100	SECURED	00	076-011	10	148,521	626,030	619,030	7,000	626,030			
087-200-69-100	SECURED	00	076-011	10.06	118,853	278,259	271,259	7,000	278,259			
087-200-70-100	SECURED	00	076-011	10.06	103,194	344,672	337,672	7,000	344,672			
087-200-71-100	SECURED	00	076-011	10.01	210,000	535,000	529,400	5,600	535,000			
087-200-73-100	SECURED	00	076-011	10.7	135,027	336,027	329,027	7,000	336,027			
087-200-75-100	SECURED	00	076-011	10	30,925	30,925	30,925		30,925			
087-200-76-100	SECURED	00	076-011	10	279,500	279,500	279,500		279,500			
087-200-77-100	SECURED	00	076-011	10	107,914	418,191	411,191	7,000	418,191			
087-200-78-100	SECURED	00	076-011	10	91,895	91,895	91,895		91,895			
087-200-79-100	SECURED	00	076-011	10	195,779	387,886	387,886		387,886			
087-200-80-100	SECURED	00	076-011	10	69,297	203,581	203,581		203,581			
087-200-85-100	SECURED	00	076-011	10.48	219,000	700,500	693,500	7,000	700,500			
087-200-86-100	SECURED	00	076-011	10	165,000	503,000	496,000	7,000	503,000			
087-200-87-100	SECURED	00	076-011	10.02	165,331	694,593	687,593	7,000	694,593			
087-200-88-100	SECURED	00	076-011	10	128,700	128,700	128,700		128,700			
087-210-02-100	SECURED	00	076-011	20.01	220,000	601,500	594,500	7,000	601,500			
087-210-03-100	SECURED	00	076-011	10	104,040	467,139	460,139	7,000	467,139			
087-210-04-100	SECURED	00	076-011	10	209,936	221,926	221,926		221,926			
087-210-06-100	SECURED	00	076-011	20	93,731	93,731	93,731		93,731			
087-210-07-100	SECURED	00	076-011	10	77,211	77,211	77,211		77,211			
087-210-08-100	SECURED	00	076-011	10	222,786	469,759	462,759	7,000	469,759			
087-210-09-100	SECURED	00	076-011	10	152,953	152,953	152,953		152,953			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-B and Exhibit 2014-04-B

APN or <u>Account</u>	Secured/ <u>Unsecured</u>	APN/Acct <u>Status</u>	TRA	ACRES	Land <u>AV</u>	Total <u>AV</u>	<u>Net AV</u>	Homeowner's <u>Exemption</u>	AB8 <u>AV</u>	Mineral <u>Rights</u>	<u>COMMENTS</u>	APN Xrefnc for <u>Unsecured Acct</u>
087-210-10-100	SECURED	00	076-011	10	202,878	530,604	523,604	7,000	530,604			
087-210-11-100	SECURED	00	076-011	10	53,003	53,003	53,003		53,003			
087-210-12-100	SECURED	00	076-011	30	55,145	353,604	346,604	7,000	353,604			
087-210-13-100	SECURED	00	076-011	10	230,000	422,500	415,500	7,000	422,500			
087-210-15-100	SECURED	00	076-011	10	199,138	199,138	199,138		199,138			
087-210-16-100	SECURED	00	076-011	10	193,500	464,500	457,500	7,000	464,500			
087-210-25-100	SECURED	00	076-011	10	164,331	535,641	528,641	7,000	535,641			
087-210-29-100	SECURED	00	076-011	10	162,078	435,489	428,489	7,000	435,489			
087-210-30-100	SECURED	00	076-011	10	183,000	386,500	386,500		386,500			
1-172-000-5000	UNSECURED	00	076-011		-	2,420	2,420		2,420			087-210-12-100
2-002-614-0020	UNSECURED	00	076-011		-	6,633	6,633		6,633			087-200-06-100
2-005-516-0100	UNSECURED	00	076-011		-	5,297	5,297		5,297			087-200-86-100
2-006-226-0080	UNSECURED	00	076-011		-	11,619	11,619		11,619			087-200-47-100
2-006-238-0050	UNSECURED	00	076-011		-	7,301	7,301		7,301			087-200-58-100
2-008-155-0030	UNSECURED	00	076-011	-	-	31,302	31,302	-	31,302			087-200-47-100
Totals				<u>923.68</u>	<u>11,539,944</u>	<u>27,380,077</u>	<u>27,073,477</u>	<u>306,600</u>	<u>27,380,077</u>			

KEY

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- ~ APN/Acct Status:
 - 00 = Active; only status 00 receives a tax bill
 - 01 = Inactive No value; Data kept for property inventory only
 - 02 = Inactive "Assesed With"; this parcel's value is added ot the value of other (common area) parcels in a subdivision or condominium
 - 03 = Inactive Mineral Rights (no market value); A mineral right with no value. If a value is assigned, the status changes to 00 to be billed on the assessment roll.
 - 11 = Inactive non-taxable; public agency properties - see agency code
- ~ AV = Assessed Value
- ~ POR: A portion of a parcel. Typically, the part of the parcel is in one TRA while the remainder of the parcel is in another TRA.
- ~ TRA = Tax Rate Area. A 6 digit number that represents a unique combination of districts servicing the geographical territory.

Property Tax Distribution Future Increment EXHIBIT 2014-03-C1 and 2014-04-C1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Water District
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-015
Net Assessed Value Per Assessor: \$48,222,710
H/O Exemption Assessed Value: \$574,000
Total Assessed Value Subject to AB-8: \$48,796,710
Estimated 1% Property Tax Revenue: \$487,967

Agency	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	Latrobe Fire Dissolution		EDH Fire Annexation	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment	Proposed Exchange of Tax Increment	Proposed Future Tax Increment
	<u>Number</u>	<u>Number</u>	<u>(note 1)</u>	<u>(note 1)</u>				
County General Fund	00001	n/a	\$179,998	36.8874%	4.0998%	40.9872%	-13.9208%	27.0665%
County Capital Outlay Fund	00007	n/a	\$3,740	0.7664%	0.0852%	0.8516%	-0.2892%	0.5624%
Road District Tax	00011	n/a	\$18,062	3.7015%	0.4114%	4.1129%	-1.3969%	2.7160%
County Water Agency	30045	207	\$5,896	1.2082%	0.1343%	1.3425%	-0.4560%	0.8865%
El Dorado Hills Jt County Water (Fire)	30190	209	\$0		0.0000%	0.0000%	17.0000%	17.0000%
Latrobe Fire	30053	061	\$24,431	5.0067%	-5.0067%	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$12,118	2.4833%	0.2760%	2.7593%	-0.9372%	1.8221%
CSA#9	30291	123	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10, zone E	30289	228	\$0		0.0000%	0.0000%	0.0000%	0.0000%
Total Local Agencies:			<u>\$244,245</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>
Latrobe Elementary	20110	012	\$100,596	20.6153%				
El Dorado High	20290	032	\$92,576	18.9718%				
County School Services	20370	n/a	\$18,629	3.8177%				
Los Rios Jt Community College	20320	046	<u>\$33,080</u>	<u>6.7792%</u>				
Total School Agencies:			<u>\$244,881</u>	<u>50.1840%</u>				
Grand Total:			<u>\$489,126</u>	<u>100.2375%</u>				

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-C and Exhibit 2014-04-C

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrnc for Unsecured Acct</u>
087-210-18-100	SECURED	00	076-015	10.01	88,000	88,000	88,000		88,000			
087-210-19-100	SECURED	00	076-015	10	124,212	133,860	133,860		133,860			
087-210-20-100	SECURED	00	076-015	9.71	29,986	68,717	61,717	7,000	68,717			
087-210-21-100	SECURED	00	076-015	10.02	83,800	286,457	279,457	7,000	286,457			
087-210-22-100	SECURED	00	076-015	10.05	61,844	61,844	61,844		61,844			
087-210-23-100	SECURED	00	076-015	10.02	175,047	329,026	322,026	7,000	329,026			
087-210-31-100	SECURED	00	076-015	5.77	14,990	14,990	14,990		14,990			
087-210-32-100	SECURED	00	076-015	14.04	158,949	573,444	573,444		573,444			
087-220-01-100	SECURED	00	076-015	10	87,426	204,267	204,267		204,267			
087-220-02-100	SECURED	00	076-015	10.09	115,000	415,000	408,000	7,000	415,000			
087-220-03-100	SECURED	00	076-015	10.15	35,628	138,491	131,491	7,000	138,491			
087-220-04-100	SECURED	00	076-015	10	229,000	465,500	458,500	7,000	465,500			
087-220-05-100	SECURED	00	076-015	10.01	108,014	385,900	378,900	7,000	385,900			
087-220-06-100	SECURED	00	076-015	20	30,596	256,214	249,214	7,000	256,214			
087-220-07-100	SECURED	00	076-015	40	251,574	251,574	251,574		251,574			
087-220-08-100	SECURED	00	076-015	10.01	118,565	321,122	314,122	7,000	321,122			
087-220-09-100	SECURED	00	076-015	9.7	45,045	244,109	237,109	7,000	244,109			
087-220-12-100	SECURED	00	076-015	10.19	100,000	225,000	225,000		225,000			
087-220-13-100	SECURED	00	076-015	10.19	208,015	308,218	301,218	7,000	308,218			
087-220-14-100	SECURED	00	076-015	10.2	14,984	115,793	108,793	7,000	115,793			
087-220-14-300	SECURED	00	076-015		-	86,795	86,795		86,795			
087-220-15-100	SECURED	00	076-015	10.18	128,105	133,723	133,723		133,723			
087-220-16-100	SECURED	00	076-015	10.19	140,032	288,146	281,146	7,000	288,146			
087-220-17-100	SECURED	00	076-015	10.21	96,608	274,870	267,870	7,000	274,870			
087-220-18-100	SECURED	00	076-015	10.18	125,000	408,000	401,000	7,000	408,000			
087-220-19-100	SECURED	00	076-015	10	64,668	90,668	90,668		90,668			
087-220-20-100	SECURED	00	076-015	10.04	38,429	159,927	152,927	7,000	159,927			
087-220-20-200	SECURED	01	076-015			-	-		-			
087-220-21-100	SECURED	00	076-015	30.04	57,372	57,372	57,372		57,372			
087-220-27-100	SECURED	00	076-015	10	226,371	544,519	537,519	7,000	544,519			
087-220-29-100	SECURED	00	076-015	10	106,919	142,919	142,919		142,919			
087-220-30-100	SECURED	00	076-015	10.51	55,146	71,672	64,672	7,000	71,672			
087-230-02-100	SECURED	00	076-015	10.02	113,343	113,343	113,343		113,343			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-C and Exhibit 2014-04-C

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>IPN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrc for Unsecured Acct</u>
087-230-03-100	SECURED	00	076-015	10.02	234,346	479,684	472,684	7,000	479,684			
087-230-04-100	SECURED	00	076-015	10.02	450,000	450,000	450,000		450,000			
087-230-05-100	SECURED	00	076-015	10.02	197,940	777,307	770,307	7,000	777,307			
087-230-06-100	SECURED	00	076-015	10.02	121,272	121,272	121,272		121,272			
087-230-07-100	SECURED	00	076-015	10.02	175,240	701,858	694,858	7,000	701,858			
087-230-08-100	SECURED	00	076-015	10.29	329,000	924,000	917,000	7,000	924,000			
087-230-09-100	SECURED	00	076-015	10.36	32,202	89,451	82,451	7,000	89,451			
087-230-10-100	SECURED	00	076-015	11.53	114,279	442,076	435,076	7,000	442,076			
087-230-11-100	SECURED	00	076-015	10.03	95,232	95,232	95,232		95,232			
087-230-12-100	SECURED	00	076-015	10.03	188,236	188,236	188,236		188,236			
087-230-13-100	SECURED	00	076-015	10.04	111,232	456,967	449,967	7,000	456,967			
087-230-14-100	SECURED	00	076-015	10.04	152,953	667,230	660,230	7,000	667,230			
087-230-15-100	SECURED	00	076-015	10.03	164,745	598,543	591,543	7,000	598,543			
087-230-16-100	SECURED	00	076-015	10.03	178,500	555,900	548,900	7,000	555,900			
087-230-17-100	SECURED	00	076-015	10.03	99,075	296,116	289,116	7,000	296,116			
087-230-18-100	SECURED	00	076-015	10.03	111,904	398,790	391,790	7,000	398,790			
087-230-19-100	SECURED	00	076-015	10.04	113,739	313,848	306,848	7,000	313,848			
087-230-20-100	SECURED	00	076-015	10.07	294,034	1,030,969	1,030,969		1,030,969			
087-230-21-100	SECURED	00	076-015	10.18	114,931	491,526	484,526	7,000	491,526			
087-230-22-100	SECURED	00	076-015	10.07	138,016	476,172	476,172		476,172			
087-230-23-100	SECURED	00	076-015	10.12	126,819	126,819	126,819		126,819			
087-230-24-100	SECURED	00	076-015	16.2	147,900	409,020	402,020	7,000	409,020			
087-230-25-100	SECURED	00	076-015	10.06	98,838	239,292	232,292	7,000	239,292			
087-230-26-100	SECURED	00	076-015	10.22	130,717	657,773	650,773	7,000	657,773			
087-230-27-100	SECURED	00	076-015	10.71	100,663	536,902	529,902	7,000	536,902			
087-230-28-100	SECURED	00	076-015	10.75	102,642	380,519	373,519	7,000	380,519			
087-230-29-100	SECURED	00	076-015	10.22	116,694	116,694	116,694		116,694			
087-230-30-100	SECURED	00	076-015	10.23	114,278	114,278	114,278		114,278			
087-230-31-100	SECURED	00	076-015	12.94	90,758	266,810	259,810	7,000	266,810			
087-230-32-100	SECURED	00	076-015	10.01	102,000	102,000	102,000		102,000			
087-230-33-100	SECURED	00	076-015	10.01	115,805	393,835	393,835		393,835			
087-240-01-100	SECURED	00	076-015	10.18	258,835	875,298	868,298	7,000	875,298			
087-240-02-100	SECURED	00	076-015	10.03	287,194	693,811	686,811	7,000	693,811			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-C and Exhibit 2014-04-C

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>IPN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrnc for Unsecured Acct</u>
087-240-03-100	SECURED	00	076-015	10.03	101,055	369,434	362,434	7,000	369,434			
087-240-04-100	SECURED	00	076-015	10.03	187,802	615,828	615,828		615,828			
087-240-05-100	SECURED	00	076-015	10.03	200,000	450,000	443,000	7,000	450,000			
087-240-06-100	SECURED	00	076-015	10.04	200,000	490,000	483,000	7,000	490,000			
087-240-07-100	SECURED	00	076-015	10.04	170,000	402,000	395,000	7,000	402,000			
087-240-08-100	SECURED	00	076-015	10.39	135,992	565,519	558,519	7,000	565,519			
087-240-09-100	SECURED	00	076-015	10.4	100,249	100,249	100,249		100,249			
087-240-10-100	SECURED	00	076-015	10.03	311,672	827,265	827,265		827,265			
087-240-11-100	SECURED	00	076-015	10.03	210,646	859,525	852,525	7,000	859,525			
087-240-12-100	SECURED	00	076-015	10.03	193,000	841,000	834,000	7,000	841,000			
087-240-13-100	SECURED	00	076-015	10.03	215,841	725,603	718,603	7,000	725,603			
087-240-14-100	SECURED	00	076-015	10.03	147,653	634,033	627,033	7,000	634,033			
087-240-15-100	SECURED	00	076-015	10.15	200,000	746,000	739,000	7,000	746,000			
087-240-16-100	SECURED	00	076-015	10.1	230,609	628,936	628,936		628,936			
087-240-18-100	SECURED	00	076-015	10.03	205,935	492,029	492,029		492,029			
087-240-19-100	SECURED	00	076-015	10.03	140,000	673,053	666,053	7,000	673,053			
087-240-21-100	SECURED	00	076-015	10.03	81,600	285,600	285,600		285,600			
087-240-22-100	SECURED	00	076-015	10.03	107,161	107,161	107,161		107,161			
087-240-23-100	SECURED	00	076-015	10.03	191,500	321,603	314,603	7,000	321,603			
087-240-24-100	SECURED	00	076-015	10.03	179,271	423,730	416,730	7,000	423,730			
087-240-25-100	SECURED	00	076-015	10.03	185,500	556,500	549,500	7,000	556,500			
087-240-26-100	SECURED	00	076-015	10.03	97,013	97,013	97,013		97,013			
087-240-27-100	SECURED	00	076-015	10.1	101,426	472,718	465,718	7,000	472,718			
087-240-28-100	SECURED	00	076-015	10.11	98,632	288,274	281,274	7,000	288,274			
087-240-29-100	SECURED	00	076-015	10.01	159,755	1,153,114	1,153,114		1,153,114			
087-240-30-100	SECURED	00	076-015	10.01	150,000	500,000	493,000	7,000	500,000			
087-240-31-100	SECURED	00	076-015	10.12	129,850	355,181	348,181	7,000	355,181			
087-240-33-100	SECURED	00	076-015	10	195,779	520,044	513,044	7,000	520,044			
087-250-02-100	SECURED	00	076-015	10.28	94,424	232,017	232,017		232,017			
087-250-03-100	SECURED	00	076-015	10	104,570	343,342	336,342	7,000	343,342			
087-250-04-100	SECURED	00	076-015	10	149,500	347,500	340,500	7,000	347,500			
087-250-06-100	SECURED	00	076-015	10.01	85,520	357,970	350,970	7,000	357,970			
087-250-07-100	SECURED	00	076-015	10.97	84,699	238,302	231,302	7,000	238,302			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-C and Exhibit 2014-04-C

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>ABB AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-250-08-100	SECURED	00	076-015	11	53,200	87,332	80,332	7,000	87,332			
087-250-09-100	SECURED	00	076-015	11.09	162,252	809,461	802,461	7,000	809,461			
087-250-10-100	SECURED	00	076-015	10.01	65,961	115,427	108,427	7,000	115,427			
087-250-11-100	SECURED	00	076-015	10.33	110,122	238,479	238,479		238,479			
087-250-12-100	SECURED	00	076-015	10.33	113,500	113,500	113,500		113,500			
087-250-13-100	SECURED	00	076-015	14.52	140,775	337,723	330,723	7,000	337,723			
087-250-14-100	SECURED	00	076-015	10	183,742	194,572	187,572	7,000	194,572			
087-250-15-100	SECURED	00	076-015	12.08	40,301	129,929	129,929		129,929			
087-250-16-100	SECURED	00	076-015	10.5	224,657	467,097	460,097	7,000	467,097			
087-250-17-100	SECURED	00	076-015	10.52	135,000	170,000	170,000		170,000			
087-250-18-100	SECURED	00	076-015	10.5	125,960	604,000	597,000	7,000	604,000			
087-250-19-100	SECURED	00	076-015	10.48	89,048	289,254	282,254	7,000	289,254			
087-250-20-100	SECURED	00	076-015	10.01	64,703	156,356	149,356	7,000	156,356			
087-250-21-100	SECURED	00	076-015	12	43,687	193,731	186,731	7,000	193,731			
087-250-22-100	SECURED	00	076-015	10	79,903	197,003	190,003	7,000	197,003			
087-250-23-100	SECURED	00	076-015	10.01	239,928	530,241	523,241	7,000	530,241			
087-250-24-100	SECURED	00	076-015	10.26	115,000	175,000	175,000		175,000			
087-250-25-100	SECURED	00	076-015	10.34	56,546	70,893	70,893		70,893			
087-250-26-100	SECURED	00	076-015	12.83	39,887	79,380	72,380	7,000	79,380			
087-250-27-100	SECURED	00	076-015	10	73,817	375,872	368,872	7,000	375,872			
087-250-28-100	SECURED	00	076-015	10	81,588	248,443	126,315		126,315			
087-250-29-100	SECURED	00	076-015	10	150,000	366,000	359,000	7,000	366,000			
087-250-33-100	SECURED	00	076-015	10	118,463	385,676	378,676	7,000	385,676			
087-250-34-100	SECURED	00	076-015	10.28	235,000	564,000	557,000	7,000	564,000			
087-250-35-100	SECURED	00	076-015	10.07	121,897	121,897	121,897		121,897			
087-250-36-100	SECURED	00	076-015	10	114,573	335,945	328,945	7,000	335,945			
087-250-37-100	SECURED	00	076-015	10.05	183,544	373,205	373,205		373,205			
087-250-38-100	SECURED	00	076-015	10	158,818	326,908	326,908		326,908			
087-250-39-100	SECURED	00	076-015	10	157,234	417,719	410,719	7,000	417,719			
087-250-40-100	SECURED	00	076-015	10	243,000	723,305	723,305		723,305			
087-250-41-100	SECURED	00	076-015	11.37	125,000	421,000	421,000		421,000			
087-250-42-100	SECURED	00	076-015	10	103,073	103,073	103,073		103,073			
087-250-43-100	SECURED	00	076-015	10	278,000	814,000	814,000		814,000			

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-C and Exhibit 2014-04-C

<u>APN or Account</u>	<u>Secured/ Unsecured</u>	<u>APN/Acct Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-250-44-100	SECURED	00	076-015	10	125,000	125,000	125,000		125,000			
087-250-45-100	SECURED	00	076-015	10.01	165,000	342,000	342,000		342,000			
1-156-000-7630	UNSECURED	00	076-015		-	22,959	22,959		22,959			087-230-10-100
1-373-000-9390	UNSECURED	00	076-015		-	33,000	33,000		33,000			087-250-09-100
2-000-038-0030	UNSECURED	00	076-015		-	6,790	6,790		6,790			087-240-06-100
2-002-489-0040	UNSECURED	00	076-015		-	29,605	29,605		29,605			087-220-02-100
2-004-092-0030	UNSECURED	00	076-015		-	6,866	6,866		6,866			087-230-32-100
2-005-369-0060	UNSECURED	00	076-015		-	8,334	8,334		8,334			087-250-43-100
2-005-886-0050	UNSECURED	00	076-015		-	21,870	21,870		21,870			087-230-08-100
2-008-272-0020	UNSECURED	00	076-015		-	6,809	6,809		6,809			087-250-07-100
2-009-736-0050	UNSECURED	00	076-015		-	8,495	8,495		8,495			087-240-19-100
2-009-827-0020	UNSECURED	00	076-015		-	22,438	22,438		22,438			087-250-27-100
Totals				<u>1417.91</u>	<u>18,107,520</u>	<u>48,918,838</u>	<u>48,222,710</u>	<u>574,000</u>	<u>48,796,710</u>			

KEY

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- ~ APN/Acct Status:
 - 00 = Active; only status 00 receives a tax bill
 - 01 = Inactive No value; Data kept for property inventory only
 - 02 = Inactive "Assesed With"; this parcel's value is added ot the value of other (common area) parcels in a subdivision or condominium
 - 03 = Inactive Mineral Rights (no market value); A mineral right with no value. If a value is assigned, the status changes to 00 to be billed on the assessment roll.
 - 11 = Inactive non-taxable; public agency properties - see agency code
- ~ AV = Assessed Value
- ~ POR: A portion of a parcel. Typically, the part of the parcel is in one TRA while the remainder of the parcel is in another TRA.
- ~ TRA = Tax Rate Area. A 6 digit number that represents a unique combination of districts servicing the geographical territory.

Property Tax Distribution Future Increment EXHIBIT 2014-03-D1 and 2014-04-D1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Water District
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-019
Net Assessed Value Per Assessor: \$690,000
H/O Exemption Assessed Value: \$0
Total Assessed Value Subject to AB-8: \$690,000
Estimated 1% Property Tax Revenue: \$6,900

	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	Latrobe Fire Dissolution		EDH Fire Annexation	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment	Proposed Exchange of Tax Increment	Proposed Future Tax Increment
<u>Agency</u>	<u>Number</u>	<u>Number</u>	<u>(note 1)</u>	<u>(note 1)</u>				
County General Fund	00001	n/a	\$2,545	36.8874%	4.0998%	40.9872%	-13.9208%	27.0665%
County Capital Outlay Fund	00007	n/a	\$53	0.7664%	0.0852%	0.8516%	-0.2892%	0.5624%
Road District Tax	00011	n/a	\$255	3.7015%	0.4114%	4.1129%	-1.3969%	2.7160%
County Water Agency	30045	207	\$83	1.2082%	0.1343%	1.3425%	-0.4560%	0.8865%
El Dorado Hills Jt County Water (Fire)	30190	209	\$0		0.0000%	0.0000%	17.0000%	17.0000%
Latrobe Fire	30053	061	\$345	5.0067%	-5.0067%	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$171	2.4833%	0.2760%	2.7593%	-0.9372%	1.8221%
CSA#9	30291	123	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10, zone E	30289	228	\$0		0.0000%	0.0000%	0.0000%	0.0000%
Total Local Agencies:			<u>\$3,454</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>
Latrobe Elementary	20110	012	\$1,422	20.6153%				
El Dorado High	20290	032	\$1,309	18.9718%				
County School Services	20370	n/a	\$263	3.8177%				
Los Rios Jt Community College	20320	046	\$468	6.7792%				
Total School Agencies:			<u>\$3,463</u>	<u>50.1840%</u>				
Grand Total:			<u>\$6,916</u>	<u>100.2375%</u>				

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-D and Exhibit 2014-04-D

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefrnc for Unsecured Acct</u>
091-030-37-100	SECURED	00	076-019	160	308,000	308,000	308,000		308,000			
091-030-38-100	SECURED	00	076-019	80	154,000	154,000	154,000		154,000			
091-030-42-100	SECURED	00	076-019	40	76,000	76,000	76,000		76,000			
091-030-43-100	SECURED	00	076-019	40	76,000	76,000	76,000		76,000			
091-030-45-100	SECURED	00	076-019	40	76,000	76,000	76,000	-	76,000			
Totals				<u>360</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>	<u>-</u>	<u>690,000</u>			

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 - 02 = Inactive "Assesed With"; this parcel's value is added ot the value of other (common area) parcels in a subdivision or condominium
 - 03 = Inactive Mineral Rights (no market value); A mineral right with no value. If a value is assigned, the status changes to 00 to be billed on the assessment roll.
 - 11 = Inactive non-taxable; public agency properties - see agency code
- ~ AV = Assessed Value
- ~ POR: A portion of a parcel. Typically, the part of the parcel is in one TRA while the remainder of the parcel is in another TRA.
- ~ TRA = Tax Rate Area. A 6 digit number that represents a unique combination of districts servicing the geographical territory.

Property Tax Distribution Future Increment EXHIBIT 2014-03-E1 and 2014-04-E1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Fire
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-025
Net Assessed Value Per Assessor: \$0
H/O Exemption Assessed Value: \$0
Total Assessed Value Subject to AB-8: \$0
Estimated 1% Property Tax Revenue: \$0

Agency	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	Latrobe Fire Dissolution		El Dorado County Fire	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment	Proposed Exchange of Tax Increment	Proposed Future Tax Increment
<u>Agency</u>	<u>Number</u>	<u>Number</u>	<u>(note 1)</u>	<u>(note 1)</u>				
County General Fund	00001	n/a	\$0	36.8874%	4.0998%	40.9872%	-13.9208%	27.0665%
County Capital Outlay Fund	00007	n/a	\$0	0.7664%	0.0852%	0.8516%	-0.2892%	0.5624%
Road District Tax	00011	n/a	\$0	3.7015%	0.4114%	4.1129%	-1.3969%	2.7160%
County Water Agency	30045	207	\$0	1.2082%	0.1343%	1.3425%	-0.4560%	0.8865%
El Dorado County Fire	30095	055	\$0	0.0000%	0.0000%	0.0000%	17.0000%	17.0000%
El Dorado County Fire -Shingle Springs Zone	30098	255						
Latrobe Fire	30053	061	\$0	5.0067%	-5.0067%	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$0	2.4833%	0.2760%	2.7593%	-0.9372%	1.8221%
CSA#9	30291	123	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%	0.0000%	0.0000%
CSA#10, zone D	30289	228	\$0		0.0000%	0.0000%	0.0000%	0.0000%
Total Local Agencies:			<u>\$0</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>
Latrobe Elementary	20110	012	\$0	20.6153%				
El Dorado High	20290	032	\$0	18.9718%				
County School Services	20370	n/a	\$0	3.8177%				
Los Rios Jt Community College	20320	046	<u>\$0</u>	<u>6.7792%</u>				
Total School Agencies:			<u>\$0</u>	<u>50.1840%</u>				
Grand Total:			<u>\$0</u>	<u>100.2375%</u>				

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2013-04-E and Exhibit 2014-04-E

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
POR 087-300-80-100	SECURED	00	076-016	1.26	-	-	-		-		All AV in 076-016, but 1.26 of 10.362 acres in 076-025	
Totals				1.26	-	-	-	-	-			

KEY

- ~ AB8 AV = The assessed value used to distribute the Proposition 13's 1% general tax to the various taxing jurisdictions in the county.
- ~ APN/Acct Status:
 - 00 = Active; only status 00 receives a tax bill
 - 01 = Inactive No value; Data kept for property inventory only
 - 02 = Inactive "Assesed With"; this parcel's value is added ot the value of other (common area) parcels in a subdivision or condominium
 - 03 = Inactive Mineral Rights (no market value); A mineral right with no value. If a value is assigned, the status changes to 00 to be billed on the assessment roll.
 - 11 = Inactive non-taxable; public agency properties - see agency code
- ~ AV = Assessed Value
- ~ POR: A portion of a parcel. Typically, the part of the parcel is in one TRA while the remainder of the parcel is in another TRA.
- ~ TRA = Tax Rate Area. A 6 digit number that represents a unique combination of districts servicing the geographical territory.

Property Tax Distribution Future Increment EXHIBIT 2014-03-F1 and 2014-04-F1

LAFCO Project #: 2014-03 and 2014-04
Project Name: Latrobe Fire Protection District Dissolution and Annexation to EDH County Water District
Annexation Per R&T Code Section: 99
Existing Tax Rate Area # (TRA): 076-001
Net Assessed Value Per Assessor: \$3,770,259
H/O Exemption Assessed Value: \$7,000
Total Assessed Value Subject to AB-8: \$3,777,259
Estimated 1% Property Tax Revenue: \$37,773

Agency	County Agency	SBE District Code	Estimated Portion of Current Tax Revenue	Current Share of Tax Levy in Existing TRA	EDH Fire Annexation	
					Proposed Exchange of Tax Increment	Proposed Future Tax Increment
	Number	Number	(note 1)	(note 1)		
County General Fund	00001	n/a	\$15,482	40.9873%	-13.9208%	27.0665%
County Capital Outlay Fund	00007	n/a	\$321	0.8501%	-0.2887%	0.5614%
Road District Tax	00011	n/a	\$1,554	4.1131%	-1.3970%	2.7161%
County Water Agency	30045	207	\$507	1.3420%	-0.4558%	0.8862%
El Dorado Hills Jt County Water (Fire)	30190	209	\$0		17.0000%	17.0000%
Latrobe Fire	30053	061	\$0	0.0000%	0.0000%	0.0000%
CSA#7	30281	122	\$1,043	2.7610%	-0.9377%	1.8233%
CSA#9	30291	123	\$0		0.0000%	0.0000%
CSA#9, zone 17 ponderosa recreation	30309	136	\$0		0.0000%	0.0000%
CSA#10	30283	191	\$0		0.0000%	0.0000%
CSA#10, zone E	30289	228	\$0		0.0000%	0.0000%
Total Local Agencies:			<u>\$18.907</u>	<u>50.0535%</u>	<u>0.0000%</u>	<u>50.0535%</u>
Latrobe Elementary	20110	012	\$7,787	20.6153%		
El Dorado High	20290	032	\$7,166	18.9718%		
County School Services	20370	n/a	\$1,442	3.8177%		
Los Rios Jt Community College	20320	046	<u>\$2,561</u>	<u>6.7792%</u>		
Total School Agencies:			<u>\$18.956</u>	<u>50.1840%</u>		
Grand Total:			<u>\$37.862</u>	<u>100.2375%</u>		

Note 1: Revenue estimates shown are PRE: SDAF, ERAF I, ERAF II, ERAF III, VLF Swap, and/or Triple Flip.

Secured APNs and Unsecured Accounts Listing for Exhibit 2014-04-F

<u>APN or Account</u>	<u>Secured/Unsecured</u>	<u>APN Status</u>	<u>TRA</u>	<u>ACRES</u>	<u>Land AV</u>	<u>Total AV</u>	<u>Net AV</u>	<u>Homeowner's Exemption</u>	<u>AB8 AV</u>	<u>Mineral Rights</u>	<u>COMMENTS</u>	<u>APN Xrefnc for Unsecured Acct</u>
087-010-17-100	SECURED	00	076-001	228.1	213,871	213,871	213,871		213,871			
087-010-17-200	SECURED	00	076-001		475,000	475,000	475,000		475,000			
087-010-18-100	SECURED	00	076-001	40	37,584	37,584	37,584		37,584			
087-010-18-200	SECURED	00	076-001		83,500	83,500	83,500		83,500			
087-021-18-100	SECURED	00	076-001	108.49	18,768	18,768	18,768		18,768			
087-021-19-100	SECURED	00	076-001	0	40,640	40,640	40,640		40,640	M/R	For 2013, was erroneously in 076-007	
087-021-20-100	SECURED	00	076-001	7	1,211	1,211	1,211		1,211			
087-021-22-100	SECURED	00	076-001	0	56,305	56,305	56,305		56,305	M/R	For 2013, was erroneously in 076-007	
087-021-23-100	SECURED	00	076-001	160	27,680	27,680	27,680		27,680			
087-021-27-100	SECURED	00	076-001	267.07	45,511	74,776	74,776		74,776			
087-021-28-100	SECURED	00	076-001	18.5	3,200	3,200	3,200		3,200			
087-021-30-100	SECURED	00	076-001	179.689	39,167	39,167	39,167		39,167			
087-021-42-100	SECURED	00	076-001	31.13	12,148	15,061	15,061		15,061			
087-030-17-100	SECURED	00	076-001	360	62,280	62,280	62,280		62,280			
087-030-67-100	SECURED	00	076-001	120.72	113,182	113,182	113,182		113,182			
087-030-67-200	SECURED	00	076-001		253,372	253,372	253,372		253,372			
087-040-15-100	SECURED	00	076-001	23	3,979	3,979	3,979		3,979			
087-040-35-100	SECURED	00	076-001	127.95	22,135	22,135	22,135		22,135			
087-040-89-100	SECURED	00	076-001	8.79	1,520	1,520	1,520		1,520			
087-040-91-100	SECURED	00	076-001	130.38	22,555	43,363	43,363		43,363			
POR 087-070-04-100	SECURED	00	076-007		-	-	-	-	-		All AV in 076-007, but some territory is in 076-001 (SOI area)	
087-070-05-100	SECURED	00	076-001	173.86	163,006	163,006	163,006		163,006			
087-070-05-200	SECURED	00	076-001		364,903	364,903	364,903		364,903			
087-070-06-100	SECURED	00	076-001	370.91	347,760	347,760	347,760		347,760			
087-070-06-200	SECURED	00	076-001		778,473	778,473	778,473		778,473			
087-123-01-100	SECURED	00	076-001	8.18	7,300	201,195	194,195	7,000	201,195			
091-030-09-100	SECURED	00	076-001	360	37,050	53,818	53,818		53,818			
091-030-21-100	SECURED	00	076-001	553.89	54,758	54,758	54,758		54,758			
091-030-21-200	SECURED	00	076-001		13,688	13,688	13,688		13,688			
091-030-21-300	SECURED	00	076-001		13,688	13,688	13,688		13,688			
091-030-21-400	SECURED	00	076-001		13,688	13,688	13,688		13,688			
091-040-02-100	SECURED	00	076-001	400	50,440	50,440	50,440		50,440			
091-040-03-100	SECURED	00	076-001	640	72,934	72,934	72,934		72,934			
091-040-14-100	SECURED	00	076-001	80	7,908	7,908	7,908		7,908			
091-040-14-200	SECURED	00	076-001		1,977	1,977	1,977		1,977			
091-040-14-300	SECURED	00	076-001		1,977	1,977	1,977		1,977			
091-040-14-400	SECURED	00	076-001		1,977	1,977	1,977		1,977			
091-140-01-100	SECURED	00	076-001	6.47	1,119	1,119	1,119		1,119			

Secured APNs and Unsecured Accounts Listing for Exhibit 2014-04-F

APN or Account	Secured/ Unsecured	APN Status	TRA	ACRES	Land AV	Total AV	Net AV	Homeowner's Exemption	AB8 AV	Mineral Rights	COMMENTS	APN Xrefnc for Unsecured Acct
091-140-03-100	SECURED	00	076-001	16.51	2,856	2,856	2,856		2,856			
091-140-04-100	SECURED	00	076-001	29.42	5,089	5,089	5,089		5,089			
1-205-000-0060	UNSECURED	00	076-001		-	39,411	39,411		39,411			087-021-18-100
Totals				<u>4450.059</u>	<u>3,474,199</u>	<u>3,777,259</u>	<u>3,770,259</u>	<u>7,000</u>	<u>3,777,259</u>			

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