

*The Economics of Land Use*



## **Final Report**

# Annual Tax Report Fiscal Year 2018-19 City of Novato Community Facilities District No. 2002-1 (Pointe Marin)

Prepared for:

City of Novato

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# 1. INTRODUCTION

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## Background

In May 2002, the City of Novato (City)'s City Council authorized the formation of Community Facilities District No. 2002-1 (Pointe Marin) (CFD) to fund the construction of storm drain system improvements, public street improvements, and landscaping improvements that will contribute to development of residential land uses in an area of the City known as Pointe Marin. A total of 344 single-family residential units were expected to be developed in the CFD. When the last of the final maps for the project were recorded, there were two fewer lots than expected. A total of 342 units now are distributed among 11 different tax rate categories. The Pointe Marin development area consists of approximately 103 acres located in the southern area of the City on a portion of the former Hamilton Army Air Force Field.

This report provides a detailed description of the process used to calculate the Fiscal Year (FY) 2018–2019 special tax levy for the City's CFD. This is the seventeenth year in which special taxes will be levied in this CFD. The special taxes are calculated according to the "Rate and Method of Apportionment of Special Tax" (Tax Formula) as adopted by the City Council in the Resolution forming the CFD in May 2002.

## Organization of the Report

This report serves as the Tax Report required by the Mello-Roos Act. This Tax Report discusses parcels included in the CFD, the calculation of annual costs, and the allocation of the Special Tax to parcels.

**Chapter 2** discusses the maximum annual special tax revenue.

**Chapter 3** discusses the calculation of the FY 2018–19 tax levy.

**Appendix A** shows the Maximum Annual Special Tax Rates and the FY 2018-19 special tax levy.

## 2. TAX CATEGORIES AND SPECIAL TAX REVENUE

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### Background

Economic & Planning Systems, Inc., (EPS) became the tax administrator for the CFD in 2003 and prepared the special tax levy for FY 2003-2004. The City provided EPS with a master file that contained lot numbers, the actual building square footage for homes that had been built, and the proposed building square footage for vacant lots in the CFD. EPS used this master file to assign parcels to the appropriate tax rate category.

It was EPS' understanding that the floor plan shown for vacant lots represented the model that must be built on that lot. In 2006, a property owner appealed the amount of the special tax levy on their property, arguing that they had been assigned to an incorrect tax rate category. EPS reviewed records of the Marin County Assessor to determine the actual building square footage of the home. The master file indicated that a home of 4,256 square feet was planned for the parcel. The Assessor's records indicated the house was 3,551 building square feet. The owner contended that the home was 3,455 building square feet. EPS reassigned the parcel to the tax rate category appropriate for a home of 3,455 square feet.

A property owner contacted EPS in 2007 to appeal the tax category assigned to a neighbor's property. The Tax Formula does not specify a process for property owners to contest the tax rate category assigned to another's property. EPS compared the building square feet for CFD parcels against the records of the Assessor and found many mismatches. As in the case above, it appeared that the recorded building square footage could vary greatly depending on the source.

The City does not have an automated database for building permit data. City staff reviewed the master building permit records for all parcels in the CFD to add to the master file. EPS added Assessor's data to the file. City data matched the master file data for all but 82 of the 342 lots. Interestingly, the Assessor's data indicated that approximately 190 parcels were assigned to incorrect tax rate categories. The City advised EPS to use the data taken directly from the master building permit records.

All corrections have been made to property records. The special tax rates shown in this report are based on the master records of the City.

### Tax Categories

The Pointe Marin project area encompasses 342 units distributed among 11 different tax rate categories established by the square footage of the home. The categories are numbered one through eleven, with one corresponding to the lowest Maximum Annual Special Tax Rate, and eleven, the highest. The tax rate categories are shown in **Table 1**, with the corresponding building square foot ranges and Maximum Annual Special Tax Rate assigned to each tax rate category for FY 2017-18 and 2018-19. **Table 1** also shows the number of units or parcels assigned to each tax rate category in each fiscal year.

**Table 1**  
**City of Novato**  
**CFD No. 2002-1 (Pointe Marin)**  
**Estimated Maximum Annual Special Tax Revenue - Comparison of FY 2017-18 and FY 2018-19**

Tax Category	Home Size	No. of Units	Fiscal Year 2017-18		No. of Units	Fiscal Year 2018-19	
			FY 2017-18 MASTR	Annual Tax Revenue		FY 2018-19 MASTR	Annual Tax Revenue [1]
Tax Rate Category 1	1,900 And Under	5	\$2,280.43	\$11,402.15	5	\$2,287.50	\$11,437.50
Tax Rate Category 2	1,901 - 2,200	73	\$2,322.32	\$169,529.36	73	\$2,329.52	\$170,054.96
Tax Rate Category 3	2,201 - 2,500	68	\$2,573.36	\$174,988.48	68	\$2,581.34	\$175,531.12
Tax Rate Category 4	2,501 - 2,900	36	\$2,719.80	\$97,912.80	36	\$2,728.24	\$98,216.64
Tax Rate Category 5	2,901 - 3,100	23	\$3,096.39	\$71,216.97	23	\$3,105.99	\$71,437.77
Tax Rate Category 6	3,101 - 3,300	30	\$3,200.99	\$96,029.70	30	\$3,210.92	\$96,327.60
Tax Rate Category 7	3,301 - 3,500	23	\$3,284.68	\$75,547.64	23	\$3,294.87	\$75,782.01
Tax Rate Category 8	3,501 - 3,700	12	\$3,598.50	\$43,182.00	12	\$3,609.66	\$43,315.92
Tax Rate Category 9	3,701 - 3,900	33	\$3,661.26	\$120,821.58	33	\$3,672.61	\$121,196.13
Tax Rate Category 10	3,901 - 4,200	0	\$3,811.13	\$0.00	0	\$3,822.95	\$0.00
Tax Rate Category 11	4,201 And Up	39	\$3,870.48	\$150,948.72	39	\$3,882.48	\$151,416.72
<b>Totals</b>		<b>342</b>		<b>\$1,011,579.40</b>	<b>342</b>		<b>\$1,014,716.37</b>

"CFD\_revenue"

[1] The Maximum Annual Special Tax Rate was escalated by the compound rate of increase for FY 2018-2019 (0.31%).

## **Special Tax Revenue**

The FY 2017-18 maximum special tax revenue was \$1,011,478.28. The Maximum Annual Special Tax Rate is increase by 0.31 percent each fiscal year. With the tax escalation factor, the maximum special tax revenue for FY 2018-19 is \$1,014,716.37.

### 3. CALCULATION OF FY 2018-19 SPECIAL TAX LEVY

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#### **Compute the Annual Costs of the CFD**

The annual cost for the CFD is the total dollar amount of expenditure items that must be funded in FY 2018–19. The annual costs for FY 2018–19 are \$1,014,716. The annual costs for FY 2017–18 were \$1,011,476. Annual costs consist of the following items:

- Facilities Expenses
- Service Expenses

#### **Facilities Expenses**

Facilities expenses consist of the debt service installments due in the calendar year following the beginning of the current fiscal year. FY 2018–19 debt service consists of the principal and interest installments due during calendar year 2019. The principal payment due for calendar year 2019 is \$435,000. Interest payments for calendar year 2019 are due in two equal installments of \$181,783. The first interest payment installment is due in March 2019 and the second is due in September of the same year. An additional \$10,000 is included for trustee, paying agent, and registrar fees. Total debt service for the fiscal year is \$798,566. **Table 2** shows the estimated annual facilities expenses for the CFD.

#### **Service Expenses**

The City may levy special taxes to cover administrative and maintenance expenses associated with the costs of administering the CFD. Maintenance costs for the City are estimated to be \$191,150, and administrative expenses total approximately \$15,000 for FY 2018–19. Maintenance costs include the cost of long-term replacement and repair of facilities. Total service expenses for FY 2018–19, therefore, are \$206,150. **Table 2** displays these components of the estimated annual costs.

#### **Compute the Maximum Tax Rates for FY 2018–19**

The Maximum Annual Special Tax Rates for FY 2018–19 are shown by tax category in **Table 1**. These Annual Special Tax Rates per unit are the amount of special tax required to satisfy annual costs of the CFD. By levying the special tax as shown in **Table 1**, the revenue from the levy of the special tax just equals annual costs.

#### **Amount of Special Taxes to Be Levied in FY 2018–19**

**Appendix A** shows the amount of special tax to be levied for each taxable parcel in FY 2018–19. The amount to be levied on each parcel is equal to 100 percent of the maximum special tax that may be levied for a parcel in each tax category.

**Table 2**  
**City of Novato**  
**CFD No. 2002-1 (Pointe Marin)**  
**Estimated Annual Costs for FY 2018-2019**

Item		Amount
<b>Maximum Annual Special Tax Revenue [1]</b>	<b><i>a</i></b>	<b>\$1,014,716</b>
<b>Facilities Expenses</b>		
<b>Debt Service</b>		
Principal Payment 9/1/19	<i>b</i>	\$435,000
Interest Payment 3/1/19	<i>c</i>	\$181,783
Interest Payment 9/1/19	<i>d</i>	<u>\$181,783</u>
<b>Total Debt Service Expenses</b>	<b><i>e = b + c + d</i></b>	<b>\$798,566</b>
Trustee, Paying Agent, Registrar Fees, and Arbitrage Calculation	<i>f</i>	\$10,000
Amount Needed to Replenish Reserve Fund	<i>g</i>	\$0
Amount for Actual or Estimated Delinquencies	<i>h</i>	\$0
<b>Total Facilities Expenses</b>	<b><i>i = e + f + g + h</i></b>	<b>\$808,566</b>
<b>Revenue Remaining for Services</b>	<b><i>j = a - i</i></b>	<b>\$206,150</b>
<b>Interest Earnings on Bond Reserve Fund [2]</b>	<b><i>k</i></b>	<b>\$0</b>
<b>Adjusted Revenue Available for Services</b>	<b><i>l = j + k</i></b>	<b>\$206,150</b>
<b>Service Expenses</b>		
Maintenance Expenses	<i>m</i>	\$191,150
Administrative Expenses	<i>n</i>	\$15,000
<b>Total Service Expenses</b>	<b><i>o = m + n</i></b>	<b>\$206,150</b>

*"annual\_costs"*

Source: Official Statement and City of Novato.

[1] From **Table 1**.

[2] Earnings on Bond Reserve Fund are transferred to the maintenance account.



Appendix A: CFD No. 2002-1 (Pointe Marin) FY  
2018-19 Special Tax Levy

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN	Address	Levy
160-872-24	8 TAN OAK WAY	\$2,287.50
160-872-29	15 TAN OAK WAY	\$2,287.50
160-872-31	23 TAN OAK WAY	\$2,287.50
160-872-55	28 WHITE OAK WAY	\$2,287.50
160-890-02	519 ENTRADA DR	\$2,287.50
160-872-08	53 HOLLYLEAF WAY	\$2,329.52
160-872-09	57 HOLLYLEAF WAY	\$2,329.52
160-872-10	61 HOLLYLEAF WAY	\$2,329.52
160-872-11	65 HOLLYLEAF WAY	\$2,329.52
160-872-12	69 HOLLYLEAF WAY	\$2,329.52
160-872-13	73 HOLLYLEAF WAY	\$2,329.52
160-872-14	77 HOLLYLEAF WAY	\$2,329.52
160-872-15	81 HOLLYLEAF WAY	\$2,329.52
160-872-16	85 HOLLYLEAF WAY	\$2,329.52
160-872-17	89 HOLLYLEAF WAY	\$2,329.52
160-872-20	24 TAN OAK WAY	\$2,329.52
160-872-21	20 TAN OAK WAY	\$2,329.52
160-872-22	16 TAN OAK WAY	\$2,329.52
160-872-23	12 TAN OAK WAY	\$2,329.52
160-872-25	4 TAN OAK WAY	\$2,329.52
160-872-26	3 TAN OAK WAY	\$2,329.52
160-872-27	7 TAN OAK WAY	\$2,329.52
160-872-28	11 TAN OAK WAY	\$2,329.52
160-872-30	19 TAN OAK WAY	\$2,329.52
160-872-32	27 TAN OAK WAY	\$2,329.52
160-872-35	70 HOLLYLEAF WAY	\$2,329.52
160-872-36	66 HOLLYLEAF WAY	\$2,329.52
160-872-37	62 HOLLYLEAF WAY	\$2,329.52
160-872-38	58 HOLLYLEAF WAY	\$2,329.52
160-872-39	54 HOLLYLEAF WAY	\$2,329.52
160-872-40	50 HOLLYLEAF WAY	\$2,329.52
160-872-41	46 HOLLYLEAF WAY	\$2,329.52
160-872-42	42 HOLLYLEAF WAY	\$2,329.52
160-872-43	38 HOLLYLEAF WAY	\$2,329.52
160-872-44	34 HOLLYLEAF WAY	\$2,329.52
160-872-51	27 ELMVIEW WAY	\$2,329.52
160-872-52	31 ELMVIEW WAY	\$2,329.52
160-872-56	24 WHITE OAK WAY	\$2,329.52
160-880-33	80 OAK GROVE DR	\$2,329.52
160-880-34	76 OAK GROVE DR	\$2,329.52

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN		Address		Levy
160-880-37	64	OAK GROVE	DR	\$2,329.52
160-880-38	60	OAK GROVE	DR	\$2,329.52
160-890-01	515	ENTRADA	DR	\$2,329.52
160-890-03	3	AZALEA	PL	\$2,329.52
160-890-04	7	AZALEA	PL	\$2,329.52
160-890-05	11	AZALEA	PL	\$2,329.52
160-890-06	20	AZALEA	PL	\$2,329.52
160-890-07	16	AZALEA	PL	\$2,329.52
160-890-08	12	AZALEA	PL	\$2,329.52
160-890-09	8	AZALEA	PL	\$2,329.52
160-890-10	4	AZALEA	PL	\$2,329.52
160-890-11	3	LILAC	PL	\$2,329.52
160-890-12	7	LILAC	PL	\$2,329.52
160-890-13	11	LILAC	PL	\$2,329.52
160-890-14	15	LILAC	PL	\$2,329.52
160-890-15	19	LILAC	PL	\$2,329.52
160-890-16	24	LILAC	PL	\$2,329.52
160-890-17	20	LILAC	PL	\$2,329.52
160-890-18	16	LILAC	PL	\$2,329.52
160-890-19	12	LILAC	PL	\$2,329.52
160-890-20	8	LILAC	PL	\$2,329.52
160-890-21	4	LILAC	PL	\$2,329.52
160-890-22	3	POPPY	PL	\$2,329.52
160-890-23	7	POPPY	PL	\$2,329.52
160-890-24	11	POPPY	PL	\$2,329.52
160-890-25	15	POPPY	PL	\$2,329.52
160-890-26	19	POPPY	PL	\$2,329.52
160-890-27	23	POPPY	PL	\$2,329.52
160-890-28	27	POPPY	PL	\$2,329.52
160-890-29	20	POPPY	PL	\$2,329.52
160-890-30	16	POPPY	PL	\$2,329.52
160-890-31	12	POPPY	PL	\$2,329.52
160-890-32	8	POPPY	PL	\$2,329.52
160-890-33	4	POPPY	PL	\$2,329.52
160-890-34	523	ENTRADA	DR	\$2,329.52
160-890-35	527	ENTRADA	DR	\$2,329.52
160-900-10	20	HOLLYLEAF	WAY	\$2,329.52
160-900-14	4	HOLLYLEAF	WAY	\$2,329.52
160-872-18	93	HOLLYLEAF	WAY	\$2,581.34
160-872-19	28	TAN OAK	WAY	\$2,581.34

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN	Address	Levy
160-872-33	31 TAN OAK WAY	\$2,581.34
160-872-34	74 HOLLYLEAF WAY	\$2,581.34
160-872-45	3 ELMVIEW WAY	\$2,581.34
160-872-47	11 ELMVIEW WAY	\$2,581.34
160-872-48	15 ELMVIEW WAY	\$2,581.34
160-872-50	23 ELMVIEW WAY	\$2,581.34
160-872-53	36 WHITE OAK WAY	\$2,581.34
160-872-54	32 WHITE OAK WAY	\$2,581.34
160-872-57	20 WHITE OAK WAY	\$2,581.34
160-872-58	16 WHITE OAK WAY	\$2,581.34
160-872-59	12 WHITE OAK WAY	\$2,581.34
160-872-60	8 WHITE OAK WAY	\$2,581.34
160-872-61	4 WHITE OAK WAY	\$2,581.34
160-872-63	7 WHITE OAK WAY	\$2,581.34
160-872-64	11 WHITE OAK WAY	\$2,581.34
160-872-65	15 WHITE OAK WAY	\$2,581.34
160-880-01	27 OAK GROVE DR	\$2,581.34
160-880-02	31 OAK GROVE DR	\$2,581.34
160-880-03	35 OAK GROVE DR	\$2,581.34
160-880-04	39 OAK GROVE DR	\$2,581.34
160-880-06	47 OAK GROVE DR	\$2,581.34
160-880-08	55 OAK GROVE DR	\$2,581.34
160-880-09	59 OAK GROVE DR	\$2,581.34
160-880-10	63 OAK GROVE DR	\$2,581.34
160-880-11	67 OAK GROVE DR	\$2,581.34
160-880-13	75 OAK GROVE DR	\$2,581.34
160-880-15	83 OAK GROVE DR	\$2,581.34
160-880-16	87 OAK GROVE DR	\$2,581.34
160-880-17	91 OAK GROVE DR	\$2,581.34
160-880-18	95 OAK GROVE DR	\$2,581.34
160-880-20	103 OAK GROVE DR	\$2,581.34
160-880-21	107 OAK GROVE DR	\$2,581.34
160-880-22	111 OAK GROVE DR	\$2,581.34
160-880-24	119 OAK GROVE DR	\$2,581.34
160-880-25	12 PALMER DR	\$2,581.34
160-880-26	8 PALMER DR	\$2,581.34
160-880-30	92 OAK GROVE DR	\$2,581.34
160-880-31	88 OAK GROVE DR	\$2,581.34
160-880-36	68 OAK GROVE DR	\$2,581.34
160-880-39	56 OAK GROVE DR	\$2,581.34

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN	Address	Levy
160-880-40	52 OAK GROVE DR	\$2,581.34
160-880-41	48 OAK GROVE DR	\$2,581.34
160-880-43	40 OAK GROVE DR	\$2,581.34
160-880-45	32 OAK GROVE DR	\$2,581.34
160-880-46	28 OAK GROVE DR	\$2,581.34
160-890-36	3 OAK GROVE DR	\$2,581.34
160-890-38	11 OAK GROVE DR	\$2,581.34
160-890-39	15 OAK GROVE DR	\$2,581.34
160-890-40	19 OAK GROVE DR	\$2,581.34
160-900-01	24 OAK GROVE DR	\$2,581.34
160-900-02	20 OAK GROVE DR	\$2,581.34
160-900-03	16 OAK GROVE DR	\$2,581.34
160-900-05	45 HOLLYLEAF WAY	\$2,581.34
160-900-06	49 HOLLYLEAF WAY	\$2,581.34
160-900-07	30 HOLLYLEAF WAY	\$2,581.34
160-900-09	24 HOLLYLEAF WAY	\$2,581.34
160-900-12	12 HOLLYLEAF WAY	\$2,581.34
160-900-13	8 HOLLYLEAF WAY	\$2,581.34
160-900-15	3 HOLLYLEAF WAY	\$2,581.34
160-900-17	11 HOLLYLEAF WAY	\$2,581.34
160-900-18	15 HOLLYLEAF WAY	\$2,581.34
160-900-20	23 HOLLYLEAF WAY	\$2,581.34
160-900-22	31 HOLLYLEAF WAY	\$2,581.34
160-900-23	35 HOLLYLEAF WAY	\$2,581.34
160-910-12	73 LAURELWOOD DR	\$2,581.34
160-930-05	9 LAURELWOOD DR	\$2,581.34
160-871-08	39 PALMER DR	\$2,728.24
160-871-10	47 PALMER DR	\$2,728.24
160-871-12	31 PALMER DR	\$2,728.24
160-872-01	1 WHITE OAK WAY	\$2,728.24
160-872-46	7 ELMVIEW WAY	\$2,728.24
160-872-49	19 ELMVIEW WAY	\$2,728.24
160-872-62	3 WHITE OAK WAY	\$2,728.24
160-872-66	19 WHITE OAK WAY	\$2,728.24
160-880-05	43 OAK GROVE DR	\$2,728.24
160-880-07	51 OAK GROVE DR	\$2,728.24
160-880-12	71 OAK GROVE DR	\$2,728.24
160-880-14	79 OAK GROVE DR	\$2,728.24
160-880-19	99 OAK GROVE DR	\$2,728.24
160-880-23	115 OAK GROVE DR	\$2,728.24

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN		Address		Levy
160-880-27	6	PALMER	DR	\$2,728.24
160-880-32	84	OAK GROVE	DR	\$2,728.24
160-880-35	72	OAK GROVE	DR	\$2,728.24
160-880-42	44	OAK GROVE	DR	\$2,728.24
160-880-44	36	OAK GROVE	DR	\$2,728.24
160-890-37	7	OAK GROVE	DR	\$2,728.24
160-890-41	23	OAK GROVE	DR	\$2,728.24
160-900-04	41	HOLLYLEAF	WAY	\$2,728.24
160-900-08	28	HOLLYLEAF	WAY	\$2,728.24
160-900-11	16	HOLLYLEAF	WAY	\$2,728.24
160-900-16	7	HOLLYLEAF	WAY	\$2,728.24
160-900-19	19	HOLLYLEAF	WAY	\$2,728.24
160-900-21	27	HOLLYLEAF	WAY	\$2,728.24
160-910-04	68	LAURELWOOD	DR	\$2,728.24
160-910-07	53	LAURELWOOD	DR	\$2,728.24
160-920-03	4	WOODFERN	CT	\$2,728.24
160-920-05	12	WOODFERN	CT	\$2,728.24
160-920-07	20	WOODFERN	CT	\$2,728.24
160-920-14	28	LAURELWOOD	DR	\$2,728.24
160-920-16	36	LAURELWOOD	DR	\$2,728.24
160-920-20	52	LAURELWOOD	DR	\$2,728.24
160-920-23	20	LAURELWOOD	DR	\$2,728.24
160-871-01	11	PALMER	DR	\$3,105.99
160-871-02	15	PALMER	DR	\$3,105.99
160-871-03	19	PALMER	DR	\$3,105.99
160-871-07	35	PALMER	DR	\$3,105.99
160-872-03	32	PALMER	DR	\$3,105.99
160-872-69	20	PALMER	DR	\$3,105.99
160-880-29	7	PALMER	DR	\$3,105.99
160-910-02	60	LAURELWOOD	DR	\$3,105.99
160-910-10	65	LAURELWOOD	DR	\$3,105.99
160-910-11	69	LAURELWOOD	DR	\$3,105.99
160-910-14	81	LAURELWOOD	DR	\$3,105.99
160-910-17	93	LAURELWOOD	DR	\$3,105.99
160-920-06	16	WOODFERN	CT	\$3,105.99
160-920-09	19	WOODFERN	CT	\$3,105.99
160-920-10	15	WOODFERN	CT	\$3,105.99
160-920-11	11	WOODFERN	CT	\$3,105.99
160-920-12	7	WOODFERN	CT	\$3,105.99
160-920-13	24	LAURELWOOD	DR	\$3,105.99

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN		Address		Levy
160-920-17	40	LAURELWOOD	DR	\$3,105.99
160-920-19	48	LAURELWOOD	DR	\$3,105.99
160-920-22	21	LAURELWOOD	DR	\$3,105.99
160-930-12	14	SILVER MAPLE	PL	\$3,105.99
160-930-14	5	SILVER MAPLE	PL	\$3,105.99
160-871-13	27	PALMER	DR	\$3,210.92
160-872-02	36	PALMER	DR	\$3,210.92
160-872-07	16	PALMER	DR	\$3,210.92
160-872-70	24	PALMER	DR	\$3,210.92
160-880-28	3	PALMER	DR	\$3,210.92
160-910-03	64	LAURELWOOD	DR	\$3,210.92
160-910-06	49	LAURELWOOD	DR	\$3,210.92
160-910-09	61	LAURELWOOD	DR	\$3,210.92
160-910-15	85	LAURELWOOD	DR	\$3,210.92
160-910-18	97	LAURELWOOD	DR	\$3,210.92
160-920-01	1103	HIGHLAND	DR	\$3,210.92
160-920-02	3	WOODFERN	CT	\$3,210.92
160-920-08	23	WOODFERN	CT	\$3,210.92
160-920-18	44	LAURELWOOD	DR	\$3,210.92
160-930-07	17	LAURELWOOD	DR	\$3,210.92
160-930-09	2	SILVER MAPLE	PL	\$3,210.92
160-930-11	10	SILVER MAPLE	PL	\$3,210.92
160-940-01	3	TURNER	DR	\$3,210.92
160-940-06	15	SILVERBERRY	CT	\$3,210.92
160-940-08	8	SILVERBERRY	CT	\$3,210.92
160-940-12	19	TURNER	DR	\$3,210.92
160-940-14	3	CREEKVIEW	CT	\$3,210.92
160-940-15	7	CREEKVIEW	CT	\$3,210.92
160-950-10	18	TURNER	DR	\$3,210.92
160-950-14	2	TURNER	DR	\$3,210.92
160-950-31	6	ASH	CT	\$3,210.92
160-960-15	157	LAURELWOOD	DR	\$3,210.92
160-970-08	121	LAURELWOOD	DR	\$3,210.92
160-970-25	148	LAURELWOOD	DR	\$3,210.92
160-970-35	9	BARBERRY	PL	\$3,210.92
160-940-02	7	TURNER	DR	\$3,294.87
160-940-17	15	CREEKVIEW	CT	\$3,294.87
160-940-24	2	CREEKVIEW	CT	\$3,294.87
160-950-05	39	TURNER	DR	\$3,294.87
160-950-06	34	TURNER	DR	\$3,294.87

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## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN	Address	Levy
160-950-15	5 ASH CT	\$3,294.87
160-950-20	16 VALLEYVIEW TER	\$3,294.87
160-950-24	11 VALLEYVIEW TER	\$3,294.87
160-950-26	19 VALLEYVIEW TER	\$3,294.87
160-950-29	14 ASH CT	\$3,294.87
160-950-32	2 ASH CT	\$3,294.87
160-960-04	164 LAURELWOOD DR	\$3,294.87
160-960-05	168 LAURELWOOD DR	\$3,294.87
160-960-13	165 LAURELWOOD DR	\$3,294.87
160-960-14	161 LAURELWOOD DR	\$3,294.87
160-960-16	153 LAURELWOOD DR	\$3,294.87
160-970-19	124 LAURELWOOD DR	\$3,294.87
160-970-20	128 LAURELWOOD DR	\$3,294.87
160-970-32	10 BARBERRY PL	\$3,294.87
160-970-33	14 BARBERRY PL	\$3,294.87
160-970-34	5 BARBERRY PL	\$3,294.87
160-970-36	4 BARBERRY PL	\$3,294.87
160-970-37	8 BARBERRY PL	\$3,294.87
160-871-09	43 PALMER DR	\$3,609.66
160-872-04	28 PALMER DR	\$3,609.66
160-910-01	56 LAURELWOOD DR	\$3,609.66
160-910-05	45 LAURELWOOD DR	\$3,609.66
160-910-08	57 LAURELWOOD DR	\$3,609.66
160-910-16	89 LAURELWOOD DR	\$3,609.66
160-920-04	8 WOODFERN CT	\$3,609.66
160-920-15	32 LAURELWOOD DR	\$3,609.66
160-930-06	11 LAURELWOOD DR	\$3,609.66
160-930-08	10 LAURELWOOD DR	\$3,609.66
160-930-10	6 SILVER MAPLE PL	\$3,609.66
160-930-15	16 LAURELWOOD DR	\$3,609.66
160-871-14	23 PALMER DR	\$3,672.61
160-930-13	9 SILVER MAPLE PL	\$3,672.61
160-940-03	3 SILVERBERRY CT	\$3,672.61
160-940-07	12 SILVERBERRY CT	\$3,672.61
160-940-16	11 CREEKVIEW CT	\$3,672.61
160-940-19	22 CREEKVIEW CT	\$3,672.61
160-940-21	14 CREEKVIEW CT	\$3,672.61
160-940-23	6 CREEKVIEW CT	\$3,672.61
160-950-02	27 TURNER DR	\$3,672.61
160-950-03	31 TURNER DR	\$3,672.61



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## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN	Address	Levy
160-950-04	35 TURNER DR	\$3,672.61
160-950-09	22 TURNER DR	\$3,672.61
160-950-16	9 ASH CT	\$3,672.61
160-950-18	24 VALLEYVIEW TER	\$3,672.61
160-950-21	12 VALLEYVIEW TER	\$3,672.61
160-950-22	3 VALLEYVIEW TER	\$3,672.61
160-950-23	7 VALLEYVIEW TER	\$3,672.61
160-960-02	156 LAURELWOOD DR	\$3,672.61
160-960-06	172 LAURELWOOD DR	\$3,672.61
160-960-12	169 LAURELWOOD DR	\$3,672.61
160-970-01	149 LAURELWOOD DR	\$3,672.61
160-970-02	145 LAURELWOOD DR	\$3,672.61
160-970-03	141 LAURELWOOD DR	\$3,672.61
160-970-04	137 LAURELWOOD DR	\$3,672.61
160-970-05	133 LAURELWOOD DR	\$3,672.61
160-970-06	129 LAURELWOOD DR	\$3,672.61
160-970-07	125 LAURELWOOD DR	\$3,672.61
160-970-09	117 LAURELWOOD DR	\$3,672.61
160-970-13	101 LAURELWOOD DR	\$3,672.61
160-970-14	104 LAURELWOOD DR	\$3,672.61
160-970-18	120 LAURELWOOD DR	\$3,672.61
160-970-27	11 BARBERRY PL	\$3,672.61
160-970-28	7 BARBERRY PL	\$3,672.61
160-940-04	7 SILVERBERRY CT	\$3,882.48
160-940-05	11 SILVERBERRY CT	\$3,882.48
160-940-09	4 SILVERBERRY CT	\$3,882.48
160-940-10	11 TURNER DR	\$3,882.48
160-940-11	15 TURNER DR	\$3,882.48
160-940-13	23 TURNER DR	\$3,882.48
160-940-18	19 CREEKVIEW CT	\$3,882.48
160-940-20	18 CREEKVIEW CT	\$3,882.48
160-940-22	10 CREEKVIEW CT	\$3,882.48
160-950-07	30 TURNER DR	\$3,882.48
160-950-08	26 TURNER DR	\$3,882.48
160-950-11	14 TURNER DR	\$3,882.48
160-950-12	10 TURNER DR	\$3,882.48
160-950-13	6 TURNER DR	\$3,882.48
160-950-17	13 ASH CT	\$3,882.48
160-950-19	20 VALLEYVIEW TER	\$3,882.48
160-950-25	15 VALLEYVIEW TER	\$3,882.48

# Appendix A

## CITY OF NOVATO CFD No. 2002-1 (Pointe Marin) FY 2018-19 Special Tax Levy

APN		Address		Levy
160-950-28	18	ASH	CT	\$3,882.48
160-950-30	10	ASH	CT	\$3,882.48
160-960-01	152	LAURELWOOD	DR	\$3,882.48
160-960-03	160	LAURELWOOD	DR	\$3,882.48
160-960-07	176	LAURELWOOD	DR	\$3,882.48
160-960-08	1402	IGNACIO	BLVD	\$3,882.48
160-960-09	1406	IGNACIO	BLVD	\$3,882.48
160-960-11	173	LAURELWOOD	DR	\$3,882.48
160-970-10	113	LAURELWOOD	DR	\$3,882.48
160-970-11	109	LAURELWOOD	DR	\$3,882.48
160-970-12	105	LAURELWOOD	DR	\$3,882.48
160-970-15	108	LAURELWOOD	DR	\$3,882.48
160-970-16	112	LAURELWOOD	DR	\$3,882.48
160-970-17	116	LAURELWOOD	DR	\$3,882.48
160-970-21	132	LAURELWOOD	DR	\$3,882.48
160-970-22	136	LAURELWOOD	DR	\$3,882.48
160-970-23	140	LAURELWOOD	DR	\$3,882.48
160-970-24	144	LAURELWOOD	DR	\$3,882.48
160-970-26	12	BARBERRY	PL	\$3,882.48
160-970-29	3	BARBERRY	PL	\$3,882.48
160-970-30	2	BARBERRY	PL	\$3,882.48
160-970-31	6	BARBERRY	PL	\$3,882.48
<b>Total</b>				<b>\$1,014,716.37</b>

"tax\_levy"