

**NORTHSTAR COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1**

**AMENDED AND RESTATED
RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

A Special Tax applicable to each Assessor's Parcel in the Northstar Community Services District Community Facilities District No. 1 (herein "CFD No. 1" or "CFD") shall be levied and collected according to the tax liability determined by the Board of Directors or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 1, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

"Administrative Expenses" means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the NCSD carrying out its duties with respect to CFD No. 1 and the Bonds, including, but not limited to, levying and collecting the Special Tax, the fees and expenses of legal counsel, charges levied by the County Auditor's Office, Tax Collector's Office, and/or Treasurer's Office, costs related to property owner inquiries regarding the Special Tax, amounts needed to calculate and pay rebate to the federal government with respect to the Bonds, costs associated with complying with any continuing disclosure requirements for the Bonds and the Special Tax, and all other costs and expenses of the NCSD in any way related to the establishment or administration of CFD No. 1.

"Administrator" means the Person designated by the NCSD to administer the Special Tax according to this RMA.

"Affiliate" of another Person means (a) a Person directly or indirectly owning, controlling, or holding with power to vote, 25% or more of the outstanding voting securities of such other Person, (b) any Person 25% or more of whose outstanding voting securities are directly or indirectly owned, controlled, or held with power to vote, by such other Person, and (c) any Person directly or indirectly controlling, controlled by, or under common control with, such other Person; for purposes hereof, control means the power to exercise a controlling influence over the management or policies of a Person, unless such power is solely the result of an official position with such Person.

“Anticipated Development Plan” means the most current Final Map, Condominium Plan, conditional use permit, or other such approved or recorded map or plan that identifies the type of structure, Square Footage, and/or the number of Residential Units that are approved to be developed on Parcels of Taxable Property, all as determined by the Administrator.

“Apartment Building” means a residential structure with multiple residential dwelling units, all of which are offered for rent and are not available for sale to individual owners.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel, including an airspace parcel, that is or will be shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating parcels by Assessor’s Parcel number.

“Authorized Facilities” means those public facilities authorized to be funded by CFD No. 1 as set forth in the formation documents of the CFD.

“Backup Special Tax” means the Special Tax set forth in Section C.3 below that may be levied on Undeveloped Property pursuant to Step 4 of Section D of this RMA.

“Base Special Tax” means the rates set forth in Section C.2.a below.

“Base Non-Residential Special Tax” means the rates set forth in Section C.2.c below.

“Board of Directors” or **“Board”** means the Board of Directors of the NCSD.

“Bonds” means bonds or other debt (as defined in the Act), whether in one or more series, issued, insured or assumed by CFD No. 1 related to public infrastructure and/or improvements that are authorized to be funded by CFD No. 1.

“Building Permit” means a permit that allows for construction of all or a portion of a residential, retail, commercial or hotel structure, including but not limited to the foundation thereof.

“Condominium Plan” means a plan as defined in Civil Code Section 1351(e).

“Condominium Unit” means (1) a residential condominium as described in Civil Code Section 1351(f) and (2) any residential dwelling that is not a Single Family Detached Unit, a Townhome Unit, or included within an Apartment Building, as determined by the Administrator.

“County” means the County of Placer.

“Designated Developed Parcels” means the Parcels of Developed Property identified in Attachment 1 of this RMA.

“Developed Property” means, in any Fiscal Year, the following:

- for Residential Property, all Parcels for which a Building Permit was issued prior to June 1 of the preceding Fiscal Year but not prior to June 1, 2004
- for Non-Residential Property, all Parcels for which a certificate of occupancy was issued for a non-residential structure prior to June 1 of the preceding Fiscal Year but not prior to June 1, 2004

“Final Map” means a final map, or portion thereof, recorded by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots on which Building Permits for new construction are expected to be issued pursuant to the Anticipated Development Plan for such lots.

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

“Fractional Unit” means a Residential Unit for which multiple owners may each purchase a fractional share of ownership (also referred to as a timeshare unit by the California Department of Real Estate).

“Future Development Parcels” means the Parcels identified in Attachment 2 of this RMA and all future Parcels created from subdivision or reconfiguration of the Parcels in Attachment 2.

“Maximum Special Tax” means the greatest amount of Special Tax that can be levied on an Assessor’s Parcel in any Fiscal Year determined in accordance with Sections C.1 and C.2 below, except that, solely in the case of Undeveloped Property under the circumstances described in Section C.3 (that is only for the purposes of Step 4 of Section D), “Maximum Special Tax” shall mean the Backup Special Tax.

“NCSD” means the Northstar Community Services District.

“Non-Residential Property” means, in any Fiscal Year, all or a portion of any Parcel in CFD No. 1 that is planned for, or has had one or more buildings constructed that are used for or are expected to be used for, a retail, commercial or hotel use. Notwithstanding the foregoing, if a Building Permit is issued for a structure that will include both Residential Units and non-residential Square Footage, the Residential Units within the building will be categorized as Residential Property, and the Special Tax shall be calculated separately for the Residential Units and non-residential Square Footage on the Parcel.

“Person” means an individual, a corporation, a partnership, an association, a joint stock company, a trust, a limited liability company, an unincorporated organization or a government or political subdivision thereof.

“Proportionately” means for purposes of Section D: for Developed Property, that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Undeveloped Property, Proportionately means that the ratio of the actual Special Tax to the

Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property. For Taxable Public Property, Proportionately means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels of Taxable Public Property. For purposes of Section C, Proportionately means that the ratio the Special Tax will have to be increased to produce the Maximum Special Tax for a Parcel that was subdivided or reconfigured is equal for all of the newly-created Parcels.

"Public Property" means any property within the boundaries of CFD No. 1 that is owned by the federal government, the State of California, the County, the NCSD, or other public agency.

"Purchase Price" means the amount, if any, that is payable to Northstar Mountain Properties, LLC and its successors and assigns or any Affiliate thereof pursuant to an agreement between Northstar Mountain Properties, LLC and its successors and assigns or any Affiliate thereof and the NCSD for the acquisition of Authorized Facilities.

"Residential Property" means, in any Fiscal Year, all or a portion of any Parcel in CFD No. 1 that is planned for, or has had one or more buildings constructed that: (i) include one or more Residential Units, or (ii) are Apartment Buildings. Notwithstanding the foregoing, if a Building Permit is issued for a structure that will include both Residential Units and non-residential Square Footage, the Residential Units within the building will be categorized as Residential Property, and the Special Tax shall be calculated separately for the Residential Units and non-residential Square Footage on the Parcel.

"Residential Unit" means a Single Family Detached Unit, Townhome Unit, or Condominium Unit.

"RMA" means this Amended and Restated Rate and Method of Apportionment of Special Tax.

"Single Family Detached Unit" means an individual residential dwelling unit that does not share a common wall with another residential dwelling unit.

"Ski Property" means, in any Fiscal Year, all or a portion of any Parcel within the CFD that is used exclusively or planned exclusively for development of part of the Northstar ski operations (including, but not be limited to, ski runs, ski lifts, vehicle storage, maintenance areas and facilities, and open space) and does not have Residential Units or non-residential Square Footage located or entitled for location on the Parcel as determined by the Administrator.

"Special Tax" means a special tax levied in any Fiscal Year to pay the Special Tax Requirement.

"Special Tax Requirement" means the amount necessary in any Fiscal Year to: (i) pay principal and interest on Bonds which is due in the calendar year that begins in such Fiscal Year; (ii) create and/or replenish reserve funds for the Bonds; (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or, based on existing delinquencies in the payment of Special Taxes, are expected to occur in the Fiscal Year in which the tax will be collected; and (iv) pay Administrative Expenses. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by:

(i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds received by CFD No. 1 from the collection of penalties associated with delinquent Special Taxes; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

“Square Foot” or “Square Footage” means the square footage within the living area of a Residential Unit or net leasable square footage of a non-residential structure reflected on a Condominium Plan, Building Permit for new construction, or other such document. If the Square Footage from the Condominium Plan is inconsistent with the Square Footage reflected on the Building Permit issued for construction of a Residential Unit, the Square Footage from the Condominium Plan shall be used to determine the Target Special Tax pursuant to Section C.2 below. Square footage within a Residential Unit that is used as a home office or an at-home business venture shall not be categorized as Non-Residential Property.

“Subdivision/Reconfiguration Map” means a parcel map, subdivision map, Condominium Plan, boundary line adjustment, or any other map recorded with the County Recorder’s Office that results in the subdivision or reconfiguration of one or more Parcels in the CFD.

“Target Special Tax” means the rates set forth in Section C.2.b below.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 1 which are not exempt from the Special Tax pursuant to law or Section F below.

“Taxable Public Property” means any Parcel of Public Property that had in its entirety been a Parcel of Taxable Property in a prior Fiscal Year and, as such, had been subject to a Special Tax levy that was not prepaid when the public agency took ownership of the Parcel.

“Townhome Unit” means an individual residential dwelling unit that (i) shares one or more common walls with another residential dwelling unit, (ii) is physically attached to the land underneath the unit, and (iii) the fee simple land underneath the unit is or will be conveyed with each such unit.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property within the CFD that are not Developed Property.

B. DATA FOR CFD ADMINISTRATION

At any time throughout the Fiscal Year, when a Subdivision/Reconfiguration Map is recorded or property is otherwise reconfigured, the Administrator shall apply the applicable subsections in Section C below to determine the Maximum Special Tax for each Parcel created by the subdivision or reconfiguration. On an ongoing basis, the Administrator shall keep an updated record of the current Assessor’s Parcel numbers for all Parcels of Taxable Property in CFD No. 1 and the corresponding Maximum Special Tax for each Parcel.

On or about July 1 of each Fiscal Year, the Administrator shall also determine: (i) whether each Assessor's Parcel of Taxable Property is a Designated Developed Parcel or a Future Development Parcel, (ii) for Future Development Parcels, whether each Parcel is Developed Property or Undeveloped Property, (iii) for Residential Property, the number and Square Footage of Single Family Detached Units, Townhome Units, and Condominium Units developed or anticipated to be developed on each Parcel, (iv) for Non-Residential Property, the Square Footage on each Parcel, and (v) the Special Tax Requirement. In each Fiscal Year, the Administrator shall make the final determination of the land use, Residential Units, and Square Footage on each Parcel.

In any Fiscal Year, if it is determined that (i) a Subdivision/Reconfiguration Map for a portion of property in CFD No. 1 was recorded after the last date upon which the Assessor will incorporate the newly-created Parcels into the then current tax roll, and (ii) because of the date the Subdivision/Reconfiguration Map was recorded, the Assessor does not yet recognize the new Parcels created by the Subdivision/Reconfiguration Map, the Administrator shall calculate the Special Tax for the property affected by recordation of the Subdivision/Reconfiguration Map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the original Parcel that was subdivided by recordation of the Subdivision/Reconfiguration Map.

C. MAXIMUM SPECIAL TAX

1. *Designated Developed Parcels*

The Maximum Special Tax for each Designated Developed Parcel in CFD No. 1 for Fiscal Year 2011-12 is identified in Attachment 1 of this RMA and shall not, regardless of development status, parcel configuration, or reduction in Square Footage, be decreased in any future Fiscal Year and shall not be increased in any future Fiscal Year by more than two percent (2%) of the Maximum Special Tax in effect in the prior Fiscal Year.

2. *Future Development Parcels*

The Maximum Special Tax for each Future Development Parcel in CFD No. 1 at the time this RMA was adopted by the Board of Directors is identified in Attachment 2. The Maximum Special Tax for each such Parcel will be reallocated and recalculated when (i) the Parcel subdivides or is reconfigured, (ii) a Building Permit is issued for new construction of a Single Family Detached Unit or Townhome Unit, (iii) a Condominium Plan is recorded that creates Condominium Units, (iv) a certificate of occupancy is issued for a non-residential structure, or (v) any other change occurs to the Parcel that requires a recalculation of the Maximum Special Tax pursuant to any subsection of this Section C.2. At such time, the Administrator will apply the appropriate subsection below to determine the revised Maximum Special Tax for the Parcel or Parcels.

a. Subdivision or Reconfiguration of Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and all of the newly-created Parcels of Taxable Property are determined to be Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel. Notwithstanding the foregoing, if a Parcel of Taxable Property is subdivided due to recordation of a Condominium Plan, Section C.2.b.iii shall be used to determine the Maximum Special Tax for each Condominium Unit within the Condominium Plan.

For purposes of this Section C.2.a, the following Base Special Tax rates shall be used:

TABLE 1
BASE SPECIAL TAX

Land Use Category	Base Special Tax Fiscal Year 2011-12*
Single Family Detached Unit	\$6,000 per Unit
Townhome Unit	\$5,500 per Unit
Condominium Unit	\$5,000 per Unit
<i>* On July 1, 2012 and each July 1 thereafter, the Base Special Taxes shown above shall be increased by two percent (2%) of the Base Special Tax amount in effect in the prior Fiscal Year.</i>	

- Step 1:** Determine whether each Parcel is entitled to be developed with Single Family Detached Units, Townhome Units, or Condominium Units. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the number of Residential Units expected to be developed on each Parcel. The Administrator shall make the final determination of the type and number of Residential Unit(s) entitled to be developed on each Parcel for purposes of calculating the applicable Special Tax.
- Step 2:** Multiply the applicable Base Special Tax by the number of expected Residential Units on each newly-created Parcel.
- Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.

Step 4: Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the original Parcel that was subdivided or reconfigured. Based on this comparison:

4a: If the amount from Step 3 is equal to or greater than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be the amount determined in Step 2.

4b: If the amount from Step 3 is less than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be determined by increasing the amount calculated for each Parcel in Step 2 Proportionately until the sum of the amount that can be collected from all the newly-created Parcels is equal to the original Maximum Special Tax for the Parcel that was subdivided or reconfigured.

b. Recordation of a Condominium Plan or Issuance of a Building Permit for Residential Property

When a Condominium Plan records that creates Condominium Units, or when a Building Permit is issued for any Residential Unit(s) which will not, prior to construction, be included within a recorded Condominium Plan, the Administrator shall apply the appropriate subsection below.

For purposes of this Section C.2.b, the following Target Special Taxes will be used:

TABLE 2
TARGET SPECIAL TAX

Square Footage of Residential Unit	Target Special Tax Fiscal Year 2011-12*
Less than 1,001 square feet	\$3,500 per Unit
1,001 to 1,400 square feet	\$4,000 per Unit
1,401 to 1,800 square feet	\$4,500 per Unit
1,801 to 2,200 square feet	\$5,000 per Unit
2,201 to 2,600 square feet	\$5,500 per Unit
2,601 to 3,000 square feet	\$6,000 per Unit
3,001 to 3,400 square feet	\$6,500 per Unit
3,401 to 4,000 square feet	\$7,000 per Unit
4,001 to 4,600 square feet	\$7,500 per Unit
4,601 to 5,200 square feet	\$8,000 per Unit
5,201 to 6,000 square feet	\$8,500 per Unit
6,001 to 7,000 square feet	\$9,000 per Unit
7,001 to 8,000 square feet	\$9,500 per Unit
Greater than 8,000 square feet	\$10,000 per Unit
* On July 1, 2012 and on each July 1 thereafter, the Target Special Taxes shown above shall be increased by two percent (2%) of the Target Special Tax rate in effect in the prior Fiscal Year.	

i. Single Family Detached Units

When a Building Permit is issued for a Single Family Detached Unit, the Administrator will identify (i) the expected Square Footage of the Single Family Detached Unit as reflected on the Building Permit, and (ii) the corresponding Target Special Tax. If the Target Special Tax is less than the current Maximum Special Tax that is assigned to the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the Target Special Tax is greater than the existing Maximum Special Tax for that Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

ii. Townhome Units

When a Building Permit is issued for a Townhome Unit, the Administrator will identify (i) the expected Square Footage of the Townhome Unit as reflected on the Building Permit, and (ii) the corresponding Target Special Tax. If the Target Special Tax is less than the current Maximum Special Tax that is assigned to the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the Target Special Tax is greater than the existing Maximum Special Tax for that Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

Notwithstanding the foregoing, if a property owner is issued Building Permits for multiple Townhome Units prior to June 1 of any Fiscal Year, the property owner may, by June 30 of that Fiscal Year, send a written request to the NCSD to compare (i) the aggregate Maximum Special Tax for some or all of such Townhome Units to (ii) the amount that would be generated if each Townhome Unit were instead assigned the applicable Target Special Tax based on the Square Footage of each unit. If the sum of the Target Special Taxes for the Townhome Units exceeds the aggregate Maximum Special Tax for the Parcels, the Target Special Tax shall be the new Maximum Special Tax for each Parcel. If the sum of the Target Special Taxes for the Townhome Units is less than the aggregate Maximum Special Tax for the Parcels, the Administrator shall increase the Target Special Tax for each Townhome Unit Proportionately until the sum of the adjusted Target Special Taxes is equal to the aggregate Maximum Special Tax for the Parcels.

iii. Condominium Units

iii(a). Recordation of a Condominium Plan

When a Condominium Plan is recorded that creates Condominium Units, the Administrator shall apply the following steps to determine the Maximum Special Tax for each Condominium Unit:

- Step 1:** Determine the Square Footage of each Condominium Unit for which the Condominium Plan was recorded by reference to the Condominium Plan or as otherwise provided by the land surveyor who stamped the Condominium Plan.
- Step 2:** Calculate the amount that could be collected from the original Parcel on which the Condominium Plan was recorded if the Target Special Tax was applied to each Condominium Unit.
- Step 3:** Compare the amount calculated in Step 2 to the Maximum Special Tax assigned to the original Parcel on which the Condominium Plan was recorded (or such other amount that applies to the Condominium Plan if Section C.2.f is applicable to the Parcel). Based on this comparison:

- 3a:** If the amount from Step 2 is equal to or greater than the current Maximum Special Tax assigned to the original Parcel on which the Condominium Plan was recorded, the Target Special Tax shall be the new Maximum Special Tax for each Condominium Unit within the Condominium Plan.
- 3b:** If the amount from Step 2 is less than the existing Maximum Special Tax for the original Parcel on which the Condominium Plan was recorded, the new Maximum Special Tax for each Condominium Unit shall be the Target Special Tax for each Condominium Unit increased Proportionately until the amount that can be collected from all the Condominium Units is equal to the existing Maximum Special Tax for the original Parcel on which the Condominium Plan was recorded.

If, in any future Fiscal Year, an amended Condominium Plan is recorded, the Administrator shall once again apply the steps set forth above to recalculate the Maximum Special Tax for each Condominium Unit based on the Square Footage of each unit as set forth in the amended Condominium Plan.

iii(b). Issuance of a Building Permit

If a Building Permit is issued for construction of a structure that includes Condominium Units and a Condominium Plan has not been recorded, the Maximum Special Tax for the Parcel shall not be recalculated pursuant to the steps in Subsection iii(a) above unless and until a Condominium Plan records.

iv. Apartment Building

When a Building Permit is issued for an Apartment Building, the Maximum Special Tax for the Parcel shall not be recalculated and will be the Maximum Special Tax previously assigned to the Parcel on which the Building Permit was issued.

c. Subdivision or Reconfiguration of Non-Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and all of the newly-created Parcels of Taxable Property are determined to be Non-Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel.

For purposes of this Section C.2.c and Section C.2.d, the following Base Non-Residential Special Taxes will be used:

TABLE 3
BASE NON-RESIDENTIAL SPECIAL TAX

Fiscal Year	Base Non-Residential Special Tax
2011-12	\$0.243 per Square Foot
2012-13	\$0.248 per Square Foot
2013-14	\$0.253 per Square Foot
2014-15	\$0.373 per Square Foot
2015-16 and Each Fiscal Year Thereafter	Increased by two percent (2%) of the Base Non-Residential Special Tax in effect in the prior Fiscal Year.

- Step 1:** For each Parcel of Non-Residential Property, determine the estimated Square Footage that is expected to be developed. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the Square Footage on each Parcel. The Administrator shall make the final determination regarding the anticipated non-residential Square Footage for each Parcel.
- Step 2:** Multiply the applicable Base Non-Residential Special Tax from Table 3 by the expected Square Footage on each newly-created Parcel.
- Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.
- Step 4:** Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured. Based on this comparison:
- 4a:** If the amount from Step 3 is equal to or greater than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be the amount determined in Step 2.
- 4b:** If the amount from Step 3 is less than the original Maximum Special Tax for the Parcel that was subdivided or reconfigured, the new Maximum Special Tax for each newly-created Parcel will be determined by increasing the amount calculated for each Parcel in Step 2 Proportionately until the sum of the amount that can be collected from all the newly-created Parcels is equal to the original

Maximum Special Tax for the Parcel that was subdivided or reconfigured.

d. Issuance of a Certificate of Occupancy on Parcels of Non-Residential Property

When a certificate of occupancy is issued for a non-residential structure on a Parcel, the Maximum Special Tax for the Parcel shall be the greater of (i) the existing Maximum Special Tax assigned to the Parcel or (ii) the amount determined by multiplying the Square Footage reflected on the certificate of occupancy (or if the Square Footage is not reflected on the certificate of occupancy, the Administrator shall use any permit, plan, or other such document that reflects the Square Footage) by the Base Non-Residential Special Tax per Square Foot identified in Table 3. The Maximum Special Tax for the Parcel shall not be decreased in any future Fiscal Year, but such amount may be increased if additional Square Footage is added on the Parcel.

e. Subdivision or Reconfiguration of Parcels that Include Residential Property and Non-Residential Property

When all or any portion of a Future Development Parcel is subdivided or reconfigured, and the newly-created Parcels of Taxable Property include both Residential Property and Non-Residential Property, the Administrator shall apply the following steps to determine the Maximum Special Tax for each newly-created Parcel:

- Step 1:** Determine the number of Residential Units and non-residential Square Footage (or both) on each Parcel. In making this determination, the Administrator will coordinate with the NCSD and property owner(s), will review Anticipated Development Plans, and will reference any other source of information the Administrator determines to be useful to estimate the number of Residential Units and/or non-residential Square Footage expected to be developed on each Parcel. The Administrator shall make the final determination regarding the type and number of Residential Unit(s) and non-residential Square Footage entitled to be developed on each Parcel.
- Step 2:** Multiply the applicable Base Special Tax from Table 1 by the number of expected Residential Units and multiply the Base Non-Residential Special Tax from Table 3 by each expected non-residential Square Foot.
- Step 3:** Sum the amount determined in Step 2 for all Parcels created by the subdivision or reconfiguration.
- Step 4:** Compare the amount calculated in Step 3 to the Maximum Special Tax that applied to the original Parcel that was subdivided or reconfigured. Based on this comparison:
- 4a:** If the amount from Step 3 is equal to or greater than the Maximum Special Tax that applied to the Parcel that was subdivided or

reconfigured, the new Maximum Special Tax shall be the Base Special Tax for each Residential Unit and the Base Non-Residential Special Tax for each non-residential Square Foot.

- 4b:** If the amount from Step 3 is less than the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured, the Administrator shall determine whether the change in residential or non-residential land uses caused the reduction. If residential land uses caused the reduction, the Maximum Special Tax for all the residential land uses shall be the Base Special Tax for each Residential Unit increased Proportionately until the amount that can be collected from all land uses on the newly-created Parcels is equal to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured. If non-residential land uses caused the reduction, the Maximum Special Tax for all the non-residential Square Footage shall be the Base Non-Residential Special Tax for each Square Foot increased Proportionately until the amount that can be collected from all land uses on the newly-created Parcels is equal to the Maximum Special Tax that applied to the Parcel that was subdivided or reconfigured.

If an individual Parcel is expected to include both Residential Units and non-residential Square Footage, the Maximum Special Tax shall be the sum of the individual amounts determined for each land use in accordance with the steps above.

f. Issuance of a Building Permit for a Structure that Includes Residential Property and Non-Residential Property

If an Assessor's Parcel includes both Non-Residential Property and Residential Units, a Maximum Special Tax shall be assigned to such Parcel that is equal to the sum of the Maximum Special Tax assigned separately to the Residential Units and non-residential Square Footage on the Parcel. If a Building Permit is issued for a structure that is expected to include both Residential Property and non-residential Square Footage, and separate Assessor's Parcel numbers have been assigned to the Parcels of Residential Property, those Parcels of Residential Property shall be taxed as Developed Property in Step 1 of Section D below, and the Parcels of Non-Residential Property shall continue to be taxed as Undeveloped Property until such time as a certificate of occupancy is issued for the non-residential Square Footage.

g. Future Changes in Square Footage or Parcel Configurations

If, in any future Fiscal Year, either (i) a subsequent building permit is issued which adds Square Footage to a Residential Unit, or (ii) a Building Permit is issued for a separate residential dwelling unit on the same Parcel as an existing Residential Unit, the additional Square Footage shall be combined with the Square Footage from the prior Building Permit for purposes of calculating the Maximum Special Tax for the Parcel. The Administrator will identify the corresponding Target Special Tax based on the increased

Square Footage, and if the new Target Special Tax is less than the existing Maximum Special Tax for the Parcel, the existing Maximum Special Tax will continue to apply to the Parcel. If the new Target Special Tax is greater than the existing Maximum Special Tax for the Parcel, the Target Special Tax will be the new Maximum Special Tax for the Parcel.

If two or more Parcels are combined into one Parcel, the Maximum Special Tax of the new Parcel cannot be less than the sum of the Maximum Special Tax for the Parcels that were combined. For example, if a Parcel with a Single Family Detached Unit is combined with a Parcel of Undeveloped Property, the Maximum Special Tax for the newly-created Parcel will be the sum of (i) the Maximum Special Tax of the Parcel with a Single Family Detached Unit and (ii) the Maximum Special Tax of the Parcel of Undeveloped Property.

If a Parcel of Developed Property is split into multiple Parcels, the new Parcel on which the structure is located will continue to have the same Maximum Special Tax. The other newly-created Parcel(s) will be assigned a Maximum Special Tax based on the development potential of the Parcel by applying the Base Special Tax rates in Table 1 for Residential Property and/or the Base Non-Residential Special Tax rates in Table 3 for Non-Residential Property. The Administrator shall make the final determination of the assignment of the Maximum Special Tax.

h. Expiration of Building Permits

If a Building Permit that was issued for a Single Family Unit or Townhome Unit expires prior to commencement or completion of construction on the Parcel, the Parcel shall continue to be taxed as Developed Property in future Fiscal Years subject to the Maximum Special Tax that was calculated for the Parcel when the initial Building Permit was issued. Notwithstanding the foregoing, if a subsequent Building Permit is issued for construction on the Parcel, the Maximum Special Tax for the Parcel shall be the greater of the Maximum Special Tax based on the initial Building Permit and the Maximum Special Tax based on any subsequent Building Permit that is issued.

i. Transfer of the Maximum Special Tax Between Parcels of Undeveloped Property

If the number or type of planned Residential Units or non-residential Square Footage is transferred between Parcels of Undeveloped Property within the CFD, the NCSD may, in its sole discretion, allow for a transfer of all or a portion of the Maximum Special Tax from one Parcel to another. Such a transfer shall only be allowed if (i) all adjustments are agreed to in writing by the affected property owners and the NCSD, and (ii) after the transfer, the total Maximum Special Tax that can be collected from the Parcels involved in the transfer is at least equal to the amount that could have been collected from the Parcels prior to the transfer.

j. Transfer of Taxable Property to a Homeowners or Property Owners Association

If a Parcel of Taxable Property with an assigned Maximum Special Tax is transferred to a homeowners association or property owners association and the Special Tax obligation for the Parcel is not prepaid prior to the transfer, the Parcel shall thereafter be classified as Undeveloped Property and shall be subject to taxation pursuant to Step 3 in Section D.

k. Property With No Assigned Maximum Special Tax Becomes Developed Property

If the Administrator determines that a Building Permit has been issued prior to June 1 of the preceding Fiscal Year for one or more Residential Units on a Parcel that had not previously been assigned a Maximum Special Tax, the Administrator shall use the applicable Target Special Tax rates identified in Table 2 above based on the Square Footage of the Residential Unit(s) to determine the Maximum Special Tax for the Parcel. Additionally, if the Administrator determines that a certificate of occupancy has been issued prior to June 1 of the preceding Fiscal Year for non-residential Square Footage on a Parcel that had not previously been assigned a Maximum Special Tax, the Administrator shall multiply the Base Non-Residential Special Tax rate identified in Table 3 above by the non-residential Square Footage reflected on the certificate of occupancy (or if the Square Footage is not reflected on the certificate of occupancy, the Administrator shall use any permit, plan, or other such document that reflects the Square Footage) to determine the Maximum Special Tax for the Parcel.

The subsections set forth in this Section C.2 are intended to capture all circumstances that may occur relative to development of Parcels in CFD No. 1. Ultimately, regardless of the combination of land uses or development status on a Parcel, the Maximum Special Tax assigned in Attachment 2 to the initial Future Development Parcels, or subsequently assigned to a Future Development Parcel after subdivision, reconfiguration, or development has taken place, may not be decreased. The Administrator shall make the final determination as to the allocation of Maximum Special Taxes among Parcels created by subdivision and development of the Assessor's Parcels identified in Attachment 2.

3. *Backup Special Tax*

If, in any Fiscal Year, it is determined that additional revenue is needed in order to meet the Special Tax Requirement pursuant to Step 4 in Section D, the Backup Special Tax shall be levied on all Parcels of Undeveloped Property. The Backup Special Tax shall be \$576,595.16 per Acre for Undeveloped Property in Fiscal Year 2011-12. On July 1, 2012 and on each July 1 thereafter, the Backup Special Tax shall be increased by two percent (2%) of the Backup Special Tax in effect in the prior Fiscal Year.

D. METHOD OF LEVY OF THE SPECIAL TAX

Each Fiscal Year, the Special Tax shall be levied according to the steps outlined below:

- Step 1:** In any Fiscal Year from Fiscal Year 2011-12 through Fiscal Year 2024-25 in which the full Purchase Price has not yet been paid, the Special Tax shall be levied on each Parcel of Developed Property that is Residential Property at 100% of the Maximum Special Tax for each Parcel for such Fiscal Year. Subject to the provisions of the paragraph following Step 4, beginning the earlier of (i) the Fiscal Year after the Fiscal Year in which the entire Purchase Price has been paid, or (ii) Fiscal Year 2025-26, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is Residential Property up to 100% of the Maximum Special Tax for Residential Property for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 2:** If additional revenue is needed after Step 1 in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is Non-Residential Property up to 100% of the Maximum Special Tax for Non-Residential Property for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 3:** If additional revenue is needed in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 4:** If additional revenue is needed after Step 3 in order to meet the Special Tax Requirement, the Backup Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Backup Special Tax for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.
- Step 5:** If additional revenue is needed after Step 4 in order to meet the Special Tax Requirement, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property, exclusive of property exempt from the Special Tax pursuant to Section F below, up to 100% of the Maximum Special Tax that was previously levied on the Parcel for such Fiscal Year until the amount levied equals the Special Tax Requirement for the Fiscal Year.

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

no event, exceed the Maximum Special Tax in effect for the Fiscal Year in which the Special Tax is being levied.

E. COLLECTION OF SPECIAL TAX

The Special Taxes for CFD No. 1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section G below and provided further that the NCSD may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods. If Special Taxes are not paid by the date specified by the NCSD, the Special Taxes will be subject to the same penalties and interest as if they had been levied on the County's property tax roll. If, in any Fiscal Year, a Special Tax is to be levied on Fractional Units within the CFD, such Special Tax may be billed either directly to individual fractional share owners or to a homeowners association, which shall then bill the individual fractional share owners; non-payment of Special Taxes billed by the homeowners association shall result in interest and penalties, and the fractional ownership shall be subject to foreclosure proceedings as set forth in the Bond covenants.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid, NCSD's costs of constructing or acquiring Authorized Facilities from Special Tax proceeds have been paid, and all Administrative Expenses have been reimbursed. However, in no event shall a Special Tax be levied after Fiscal Year 2045-46.

F. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on: (i) Public Property except Taxable Public Property, (ii) Parcels that have prepaid the Special Tax obligation and had a Release of Special Tax Lien recorded against the property, (iii) Parcels that are owned by a public utility for an unmanned facility, (iv) Parcels that are subject to an easement that precludes any other use on the Parcels, and (v) Parcels of Ski Property.

G. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section G:

“Outstanding Bonds” means all Previously Issued Bonds which remain outstanding, with the following exception: if a Special Tax has been levied against, or already paid by, an Assessor's Parcel making a prepayment, and a portion of such Special Tax will be used to pay a portion of the next principal payment on the Bonds that remain outstanding (as determined by the Administrator), that next principal payment shall be subtracted from the total Bond principal that remains outstanding, and the difference shall be used as the amount of Outstanding Bonds for purposes of this prepayment formula.

“Previously Issued Bonds” means all Bonds that have been issued on behalf of the CFD prior to the date of prepayment.

The Special Tax obligation applicable to an Assessor’s Parcel in the CFD may be prepaid and the obligation of the Assessor’s Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax obligation shall provide the NCSD with written notice of intent to prepay. Within 30 days of receipt of such written notice, the NCSD or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel. Prepayment must be made not less than 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes. The Prepayment Amount shall be calculated as follows: (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance Requirement
plus	Administrative Fees and Expenses
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

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

- Step 1.** Compute the total Maximum Special Tax that could be collected from the Assessor’s Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the NCSD.
- Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 by the lesser of: (i) \$7,286,200 in Fiscal Year 2011-12, or for each future Fiscal Year, this amount increased by 2%; or (ii) the Maximum Special Tax that could be collected from the entire CFD in the Fiscal Year in which the prepayment would be received by the NCSD.
- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the **“Bond Redemption Amount”**).
- Step 4.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the **“Redemption Premium”**).
- Step 5.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds, which, depending on the Bond offering document, may be as early as the next interest payment date.

- Step 6:** Compute the amount of interest the NCSD reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 7:** Take the amount computed pursuant to Step 5 and subtract the amount computed pursuant to Step 6 (the “*Defeasance Requirement*”).
- Step 8.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “*Administrative Fees and Expenses*”).
- Step 9.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the “*Reserve Fund Credit*”).
- Step 10.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 4, 7, and 8, less the amount computed pursuant to Step 9 (the “*Prepayment Amount*”).
- Step 11.** From the Prepayment Amount, the amounts computed pursuant to Steps 3, 4, and 7 shall be deposited into the appropriate fund as established under the indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to Step 8 shall be retained in the account or fund that is established to pay administrative expenses of CFD No. 1.

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment, provided however that the partial prepayment must be in an amount sufficient to pay off Bonds in \$5,000 increments. The Maximum Special Tax that can be levied on an Assessor’s Parcel after a partial prepayment is made is equal to the Maximum Special Tax that could have been levied prior to the prepayment, reduced by the percentage of a full prepayment that the partial prepayment represents, all as determined by or at the direction of the Administrator.

H. INTERPRETATION OF SPECIAL TAX FORMULA

The NCSD reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the NCSD’s discretion. Interpretations may be made by the NCSD by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this RMA.

ATTACHMENT 1

**NORTHSTAR COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1**

MAXIMUM SPECIAL TAXES FOR DESIGNATED DEVELOPED PARCELS

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-020-024-000	Condominium Unit	1	\$3,913.42
103-020-025-000	Condominium Unit	1	\$4,054.18
103-020-026-000	Condominium Unit	1	\$3,772.64
103-020-027-000	Condominium Unit	1	\$3,772.64
103-020-028-510	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-520	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-530	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-540	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-550	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-560	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-570	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-028-580	Fractional Unit	1/8 Fractional Share	\$506.78
103-020-029-510	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-520	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-530	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-540	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-550	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-560	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-570	Fractional Unit	1/8 Fractional Share	\$489.18
103-020-029-580	Fractional Unit	1/8 Fractional Share	\$489.18
103-030-001-000	Condominium Unit	1	\$3,913.42
103-030-002-000	Condominium Unit	1	\$3,772.64
103-030-003-000	Condominium Unit	1	\$3,631.88
103-030-004-000	Condominium Unit	1	\$3,772.64
103-030-005-000	Condominium Unit	1	\$3,631.88
103-030-006-000	Condominium Unit	1	\$3,772.64
103-030-007-000	Condominium Unit	1	\$3,913.42
103-030-016-000	Condominium Unit	1	\$3,913.42
103-030-017-000	Condominium Unit	1	\$3,772.64
103-030-018-000	Condominium Unit	1	\$3,631.88
103-030-019-000	Condominium Unit	1	\$3,772.64
103-030-020-000	Condominium Unit	1	\$3,631.88
103-030-021-000	Condominium Unit	1	\$3,772.64
103-030-022-000	Condominium Unit	1	\$3,913.42
103-040-001-000	Condominium Unit	1	\$3,913.42

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-040-002-000	Condominium Unit	1	\$3,772.64
103-040-003-000	Condominium Unit	1	\$3,631.88
103-040-004-000	Condominium Unit	1	\$3,772.64
103-040-005-000	Condominium Unit	1	\$3,631.88
103-040-006-000	Condominium Unit	1	\$3,772.64
103-040-007-000	Condominium Unit	1	\$3,913.42
103-040-016-000	Condominium Unit	1	\$4,054.18
103-050-019-000	Condominium Unit	1	\$3,491.10
103-050-020-000	Condominium Unit	1	\$3,491.10
103-050-021-000	Condominium Unit	1	\$3,350.34
103-050-022-000	Condominium Unit	1	\$3,350.34
103-050-023-000	Condominium Unit	1	\$3,209.56
103-060-001-000	Condominium Unit	1	\$3,491.10
103-060-002-000	Condominium Unit	1	\$3,491.10
103-060-003-000	Condominium Unit	1	\$3,491.10
103-060-004-000	Condominium Unit	1	\$3,491.10
103-060-005-000	Condominium Unit	1	\$3,350.34
103-060-006-000	Condominium Unit	1	\$3,350.34
103-060-007-000	Condominium Unit	1	\$3,350.34
103-060-008-000	Condominium Unit	1	\$3,350.34
103-060-009-000	Condominium Unit	1	\$3,209.56
103-060-010-000	Condominium Unit	1	\$3,209.56
103-060-011-000	Condominium Unit	1	\$3,491.10
103-060-014-000	Condominium Unit	1	\$3,491.10
103-060-015-000	Condominium Unit	1	\$3,491.10
103-060-016-000	Condominium Unit	1	\$3,491.10
103-060-017-000	Condominium Unit	1	\$3,491.10
103-060-018-000	Condominium Unit	1	\$3,350.34
103-060-019-000	Condominium Unit	1	\$3,350.34
103-060-020-000	Condominium Unit	1	\$3,350.34
103-060-021-000	Condominium Unit	1	\$3,350.34
103-060-022-000	Condominium Unit	1	\$3,209.56
103-060-023-000	Condominium Unit	1	\$3,209.56
103-070-002-000	Condominium Unit	1	\$3,350.34
103-070-003-000	Condominium Unit	1	\$3,350.34

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-070-004-000	Condominium Unit	1	\$3,350.34
103-070-005-000	Condominium Unit	1	\$3,491.10
103-080-001-000	Condominium Unit	1	\$3,491.10
103-080-002-000	Condominium Unit	1	\$3,350.34
103-080-003-000	Condominium Unit	1	\$3,209.56
103-080-004-000	Condominium Unit	1	\$3,350.34
103-080-005-000	Condominium Unit	1	\$3,209.56
103-080-006-000	Condominium Unit	1	\$3,350.34
103-080-007-000	Condominium Unit	1	\$3,491.10
103-080-008-000	Condominium Unit	1	\$3,491.10
103-080-009-000	Condominium Unit	1	\$3,350.34
103-080-012-000	Condominium Unit	1	\$3,491.10
103-080-013-000	Condominium Unit	1	\$3,350.34
103-080-014-000	Condominium Unit	1	\$3,209.56
103-080-015-000	Condominium Unit	1	\$3,350.34
103-080-016-000	Condominium Unit	1	\$3,209.56
103-080-017-000	Condominium Unit	1	\$3,350.34
103-080-018-000	Condominium Unit	1	\$3,491.10
103-080-019-000	Condominium Unit	1	\$3,491.10
103-080-020-000	Condominium Unit	1	\$3,350.34
103-080-021-000	Condominium Unit	1	\$3,631.88
103-080-022-000	Condominium Unit	1	\$3,631.88
103-090-001-000	Condominium Unit	1	\$3,491.10
103-090-002-000	Condominium Unit	1	\$3,350.34
103-090-003-000	Condominium Unit	1	\$3,209.56
103-090-004-000	Condominium Unit	1	\$3,350.34
103-090-005-000	Condominium Unit	1	\$3,209.56
103-090-006-000	Condominium Unit	1	\$3,350.34
103-090-007-000	Condominium Unit	1	\$3,491.10
103-090-008-000	Condominium Unit	1	\$3,491.10
103-090-009-000	Condominium Unit	1	\$3,350.34
103-090-010-000	Condominium Unit	1	\$3,631.88
103-090-011-000	Condominium Unit	1	\$3,631.88
103-090-013-000	Condominium Unit	1	\$3,491.10
103-090-014-000	Condominium Unit	1	\$3,350.34

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-090-015-000	Condominium Unit	1	\$3,209.56
103-090-016-000	Condominium Unit	1	\$3,350.34
103-090-017-000	Condominium Unit	1	\$3,209.56
103-090-018-000	Condominium Unit	1	\$3,350.34
103-090-019-000	Condominium Unit	1	\$3,491.10
103-090-020-000	Condominium Unit	1	\$3,491.10
103-090-021-000	Condominium Unit	1	\$3,350.34
103-090-022-000	Condominium Unit	1	\$3,631.88
103-090-023-000	Condominium Unit	1	\$3,631.88
103-110-014-000	Condominium Unit	1	\$3,350.34
103-110-015-000	Condominium Unit	1	\$3,491.10
103-110-016-000	Condominium Unit	1	\$3,350.34
103-110-017-000	Condominium Unit	1	\$3,491.10
103-110-018-000	Condominium Unit	1	\$3,209.56
103-110-019-000	Condominium Unit	1	\$3,491.10
103-110-020-000	Condominium Unit	1	\$3,209.56
103-110-021-000	Condominium Unit	1	\$3,350.34
103-110-022-000	Condominium Unit	1	\$3,209.56
103-110-023-000	Condominium Unit	1	\$3,350.34
103-110-024-000	Condominium Unit	1	\$3,350.34
103-110-025-000	Condominium Unit	1	\$3,491.10
103-110-026-000	Condominium Unit	1	\$3,491.10
103-120-001-000	Condominium Unit	1	\$3,350.34
103-120-002-000	Condominium Unit	1	\$3,491.10
103-120-003-000	Condominium Unit	1	\$3,350.34
103-120-004-000	Condominium Unit	1	\$3,491.10
103-120-005-000	Condominium Unit	1	\$3,209.56
103-120-006-000	Condominium Unit	1	\$3,491.10
103-120-007-000	Condominium Unit	1	\$3,350.34
103-120-008-000	Condominium Unit	1	\$3,350.34
103-120-009-000	Condominium Unit	1	\$3,209.56
103-120-010-000	Condominium Unit	1	\$3,350.34
103-120-011-000	Condominium Unit	1	\$3,350.34
103-120-012-000	Condominium Unit	1	\$3,491.10
103-120-013-000	Condominium Unit	1	\$3,491.10

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-120-015-000	Condominium Unit	1	\$3,350.34
103-120-016-000	Condominium Unit	1	\$3,491.10
103-120-017-000	Condominium Unit	1	\$3,350.34
103-120-018-000	Condominium Unit	1	\$3,491.10
103-120-019-000	Condominium Unit	1	\$3,209.56
103-120-020-000	Condominium Unit	1	\$3,491.10
103-120-021-000	Condominium Unit	1	\$3,350.34
103-120-022-000	Condominium Unit	1	\$3,350.34
103-120-023-000	Condominium Unit	1	\$3,209.56
103-120-024-000	Condominium Unit	1	\$3,350.34
103-120-025-000	Condominium Unit	1	\$3,350.34
103-120-026-000	Condominium Unit	1	\$3,491.10
103-120-027-000	Condominium Unit	1	\$3,491.10
103-130-001-000	Condominium Unit	1	\$3,350.34
103-130-002-000	Condominium Unit	1	\$3,350.34
103-130-003-000	Condominium Unit	1	\$3,350.34
103-130-004-000	Condominium Unit	1	\$3,491.10
103-130-005-000	Condominium Unit	1	\$3,209.56
103-130-006-000	Condominium Unit	1	\$3,491.10
103-130-007-000	Condominium Unit	1	\$3,350.34
103-130-008-000	Condominium Unit	1	\$3,350.34
103-130-009-000	Condominium Unit	1	\$3,209.56
103-130-010-000	Condominium Unit	1	\$3,350.34
103-130-011-000	Condominium Unit	1	\$3,350.34
103-130-012-000	Condominium Unit	1	\$3,491.10
103-130-013-000	Condominium Unit	1	\$3,491.10
103-150-001-000	Condominium Unit	1	\$3,350.34
103-150-002-000	Condominium Unit	1	\$3,350.34
103-150-003-000	Condominium Unit	1	\$3,209.56
103-150-014-000	Condominium Unit	1	\$3,350.34
103-150-015-000	Condominium Unit	1	\$3,631.88
103-150-016-000	Condominium Unit	1	\$3,350.34
103-150-017-000	Condominium Unit	1	\$3,350.34
103-150-018-000	Condominium Unit	1	\$3,350.34
103-150-019-000	Condominium Unit	1	\$3,350.34

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-150-020-000	Condominium Unit	1	\$3,209.56
103-150-021-000	Condominium Unit	1	\$3,350.34
103-150-022-000	Condominium Unit	1	\$3,209.56
103-150-023-000	Condominium Unit	1	\$3,209.56
103-150-024-000	Condominium Unit	1	\$3,209.56
103-150-025-000	Condominium Unit	1	\$3,209.56
103-150-026-510	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-520	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-530	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-540	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-550	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-560	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-570	Fractional Unit	1/8 Fractional Share	\$436.38
103-150-026-580	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-001-000	Condominium Unit	1	\$3,350.34
103-160-002-000	Condominium Unit	1	\$3,350.34
103-160-003-000	Condominium Unit	1	\$3,350.34
103-160-004-000	Condominium Unit	1	\$3,350.34
103-160-005-000	Condominium Unit	1	\$3,350.34
103-160-006-000	Condominium Unit	1	\$3,209.56
103-160-007-000	Condominium Unit	1	\$3,350.34
103-160-008-000	Condominium Unit	1	\$3,209.56
103-160-009-000	Condominium Unit	1	\$3,209.56
103-160-010-000	Condominium Unit	1	\$3,209.56
103-160-011-000	Condominium Unit	1	\$3,209.56
103-160-012-510	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-520	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-530	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-540	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-550	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-560	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-570	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-012-580	Fractional Unit	1/8 Fractional Share	\$436.38
103-160-014-000	Condominium Unit	1	\$3,350.34
103-160-015-000	Condominium Unit	1	\$3,350.34

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-160-016-000	Condominium Unit	1	\$3,350.34
103-160-017-000	Condominium Unit	1	\$3,350.34
103-160-018-000	Condominium Unit	1	\$3,350.34
103-160-019-000	Condominium Unit	1	\$3,209.56
103-160-020-000	Condominium Unit	1	\$3,350.34
103-160-021-000	Condominium Unit	1	\$3,209.56
103-160-022-000	Condominium Unit	1	\$3,209.56
103-160-023-000	Condominium Unit	1	\$3,209.56
103-160-024-000	Condominium Unit	1	\$3,350.34
103-160-025-000	Condominium Unit	1	\$3,631.88
103-190-001-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-001-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-002-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-003-510	Fractional Unit	1/12 Fractional Share	\$290.92

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-003-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-003-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-004-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-570	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-600	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-004-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-005-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-005-620	Fractional Unit	1/12 Fractional Share	\$290.92

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-006-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-006-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-007-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-009-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-009-610	Fractional Unit	1/12 Fractional Share	\$302.66

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-009-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-010-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-011-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-011-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-012-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-570	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-600	Fractional Unit	1/12 Fractional Share	\$279.18

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-012-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-012-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-013-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-013-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-014-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-590	Fractional Unit	1/12 Fractional Share	\$290.92

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-015-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-015-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-017-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-017-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-510	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-520	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-530	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-540	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-550	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-560	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-570	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-580	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-590	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-600	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-610	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-018-620	Fractional Unit	1/12 Fractional Share	\$302.66
103-190-019-000	Condominium Unit	1	\$3,491.10
103-190-020-510	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-520	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-530	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-540	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-550	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-560	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-570	Fractional Unit	1/12 Fractional Share	\$279.18

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
103-190-020-580	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-590	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-600	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-610	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-020-620	Fractional Unit	1/12 Fractional Share	\$279.18
103-190-021-000	Condominium Unit	1	\$3,491.10
103-190-022-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-022-620	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-510	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-520	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-530	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-540	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-550	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-560	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-570	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-580	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-590	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-600	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-610	Fractional Unit	1/12 Fractional Share	\$290.92
103-190-023-620	Fractional Unit	1/12 Fractional Share	\$290.92
114-070-001-000	Condominium Unit	1	\$4,983.26
114-070-002-000	Condominium Unit	1	\$5,124.04
114-070-003-000	Condominium Unit	1	\$4,842.50
114-070-004-000	Condominium Unit	1	\$4,983.26
114-070-005-000	Condominium Unit	1	\$4,842.50

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Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
114-070-006-000	Condominium Unit	1	\$4,983.26
114-080-002-000	Condominium Unit	1	\$5,405.58
114-080-003-000	Condominium Unit	1	\$5,405.58
114-080-004-000	Condominium Unit	1	\$4,842.50
114-080-005-000	Condominium Unit	1	\$4,983.26
114-080-006-000	Condominium Unit	1	\$4,842.50
114-080-007-000	Condominium Unit	1	\$5,124.04
114-080-008-000	Condominium Unit	1	\$4,983.26
114-080-009-000	Condominium Unit	1	\$4,842.50
114-080-010-000	Condominium Unit	1	\$4,842.50
114-080-011-000	Condominium Unit	1	\$4,842.50
114-080-012-000	Condominium Unit	1	\$4,842.50
114-080-013-000	Condominium Unit	1	\$4,842.50
114-080-014-000	Condominium Unit	1	\$4,983.26
114-080-015-000	Condominium Unit	1	\$4,983.26
114-080-016-000	Condominium Unit	1	\$4,983.26
114-080-017-000	Condominium Unit	1	\$4,842.50
114-080-018-000	Condominium Unit	1	\$4,842.50
113-010-001-000	Townhome Unit	1	\$3,913.42
113-010-002-000	Townhome Unit	1	\$3,913.42
113-010-003-000	Townhome Unit	1	\$3,913.42
113-010-004-000	Townhome Unit	1	\$3,913.42
113-010-005-000	Townhome Unit	1	\$3,913.42
113-010-006-000	Townhome Unit	1	\$3,913.42
113-010-007-000	Townhome Unit	1	\$3,913.42
113-010-008-000	Townhome Unit	1	\$3,913.42
113-010-009-000	Townhome Unit	1	\$3,913.42
113-010-010-000	Townhome Unit	1	\$3,913.42
113-010-011-000	Townhome Unit	1	\$3,913.42
113-010-012-000	Townhome Unit	1	\$3,913.42
114-010-001-000	Townhome Unit	1	\$5,405.58
114-010-002-000	Townhome Unit	1	\$5,405.58
114-010-003-000	Townhome Unit	1	\$5,405.58
114-010-004-000	Townhome Unit	1	\$5,405.58
114-010-005-000	Townhome Unit	1	\$5,405.58

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
114-010-006-000	Townhome Unit	1	\$5,405.58
114-010-007-000	Townhome Unit	1	\$5,405.58
114-010-008-000	Townhome Unit	1	\$5,405.58
114-010-009-000	Townhome Unit	1	\$5,405.58
114-010-010-000	Townhome Unit	1	\$5,405.58
114-010-011-000	Townhome Unit	1	\$5,405.58
114-010-012-000	Townhome Unit	1	\$5,405.58
114-010-013-000	Townhome Unit	1	\$5,405.58
114-010-014-000	Townhome Unit	1	\$5,405.58
114-010-015-000	Townhome Unit	1	\$5,405.58
114-010-016-000	Townhome Unit	1	\$5,405.58
705-103-000-000	Condominium Unit	1	\$3,491.10
705-104-000-000	Condominium Unit	1	\$3,491.10
705-105-000-000	Condominium Unit	1	\$3,350.34
705-106-000-000	Condominium Unit	1	\$3,350.34
705-107-000-000	Condominium Unit	1	\$3,491.10
705-108-000-000	Condominium Unit	1	\$3,350.34
705-110-000-000	Condominium Unit	1	\$3,491.10
705-201-000-000	Condominium Unit	1	\$3,491.10
705-202-000-000	Condominium Unit	1	\$3,491.10
705-203-000-000	Condominium Unit	1	\$3,491.10
705-204-000-000	Condominium Unit	1	\$3,491.10
705-205-000-000	Condominium Unit	1	\$3,350.34
705-206-000-000	Condominium Unit	1	\$3,350.34
705-207-000-000	Condominium Unit	1	\$3,491.10
705-208-000-000	Condominium Unit	1	\$3,350.34
705-209-000-000	Condominium Unit	1	\$3,350.34
705-210-000-000	Condominium Unit	1	\$3,491.10
705-301-000-000	Condominium Unit	1	\$3,491.10
705-302-000-000	Condominium Unit	1	\$3,491.10
705-303-000-000	Condominium Unit	1	\$3,491.10
705-304-000-000	Condominium Unit	1	\$3,491.10
705-305-000-000	Condominium Unit	1	\$3,350.34
705-306-000-000	Condominium Unit	1	\$3,350.34
705-307-000-000	Condominium Unit	1	\$3,491.10

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
705-308-000-000	Condominium Unit	1	\$3,350.34
705-309-000-000	Condominium Unit	1	\$3,350.34
705-310-000-000	Condominium Unit	1	\$3,491.10
705-402-000-000	Condominium Unit	1	\$3,491.10
705-404-000-000	Condominium Unit	1	\$3,491.10
705-406-000-000	Condominium Unit	1	\$3,350.34
705-407-000-000	Condominium Unit	1	\$3,491.10
705-408-000-000	Condominium Unit	1	\$3,350.34
705-409-000-000	Condominium Unit	1	\$3,350.34
705-410-000-000	Condominium Unit	1	\$3,491.10
706-102-000-000	Condominium Unit	1	\$5,124.04
706-103-000-000	Condominium Unit	1	\$4,842.50
706-104-000-000	Condominium Unit	1	\$4,842.50
706-106-000-000	Condominium Unit	1	\$4,983.26
706-108-000-000	Condominium Unit	1	\$4,983.26
706-202-000-000	Condominium Unit	1	\$5,124.04
706-203-000-000	Condominium Unit	1	\$4,842.50
706-204-000-000	Condominium Unit	1	\$4,983.26
706-205-000-000	Condominium Unit	1	\$4,983.26
706-206-000-000	Condominium Unit	1	\$4,983.26
706-207-000-000	Condominium Unit	1	\$4,983.26
706-208-000-000	Condominium Unit	1	\$4,983.26
706-303-000-000	Condominium Unit	1	\$4,842.50
706-304-000-000	Condominium Unit	1	\$4,983.26
706-305-000-000	Condominium Unit	1	\$4,983.26
706-306-000-000	Condominium Unit	1	\$4,983.26
706-307-000-000	Condominium Unit	1	\$4,983.26
706-308-000-000	Condominium Unit	1	\$4,983.26
706-403-000-000	Condominium Unit	1	\$4,842.50
706-404-000-000	Condominium Unit	1	\$4,983.26
706-405-000-000	Condominium Unit	1	\$4,983.26
706-406-000-000	Condominium Unit	1	\$4,983.26
706-407-000-000	Condominium Unit	1	\$4,983.26
706-408-000-000	Condominium Unit	1	\$4,983.26
706-503-000-000	Condominium Unit	1	\$5,124.04

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Residential Property

Assessor's Parcel Number	Type of Residential Property	Number of Units	FY 2011-12 Maximum Special Tax /1
706-504-000-000	Condominium Unit	1	\$5,124.04
706-507-000-000	Condominium Unit	1	\$4,983.26
706-508-000-000	Condominium Unit	1	\$4,983.26
Total Designated Developed Parcels (Residential Property)		326	\$1,237,088.70

/1 On July 1, 2012 and each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by two percent (2%) of the Maximum Special Tax amount in effect in the prior Fiscal Year.

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Non-Residential Property

Assessor's Parcel Number	Type of Property	FY 2011-12 Maximum Special Tax	FY 2012-13 Maximum Special Tax	FY 2013-14 Maximum Special Tax	FY 2014-15 Maximum Special Tax	FY 2015-16 and Future Fiscal Years Maximum Special Tax
103-020-001-000	Non-Residential	\$167.92	\$171.36	\$174.82	\$257.74	/1
103-020-002-000	Non-Residential	\$983.18	\$1,003.40	\$1,023.64	\$1,509.16	/1
103-020-003-000	Non-Residential	\$107.16	\$109.36	\$111.58	\$164.50	/1
103-020-004-000	Non-Residential	\$196.34	\$200.38	\$204.42	\$301.38	/1
103-020-005-000	Non-Residential	\$406.06	\$414.40	\$422.76	\$623.28	/1
103-020-006-000	Non-Residential	\$197.80	\$201.88	\$205.94	\$303.62	/1
103-020-007-000	Non-Residential	\$340.20	\$347.20	\$354.20	\$522.20	/1
103-020-008-000	Non-Residential	\$257.58	\$262.88	\$268.18	\$395.38	/1
103-020-009-000	Non-Residential	\$322.22	\$328.84	\$335.48	\$494.60	/1
103-020-010-000	Non-Residential	\$302.04	\$308.26	\$314.48	\$463.64	/1
103-020-011-000	Non-Residential	\$238.62	\$243.54	\$248.44	\$366.28	/1
103-020-012-000	Non-Residential	\$170.10	\$173.60	\$177.10	\$261.10	/1
103-020-013-000	Non-Residential	\$186.62	\$190.46	\$194.30	\$286.46	/1
103-020-014-000	Non-Residential	\$331.70	\$338.52	\$345.34	\$509.14	/1
103-050-001-000	Non-Residential	\$255.16	\$260.40	\$265.66	\$391.66	/1
103-050-003-000	Non-Residential	\$815.50	\$832.28	\$849.06	\$1,251.78	/1
103-050-004-000	Non-Residential	\$260.50	\$265.86	\$271.22	\$399.86	/1
103-050-006-000	Non-Residential	\$363.52	\$371.00	\$378.48	\$558.00	/1
103-050-008-000	Non-Residential	\$766.66	\$782.44	\$798.22	\$1,176.82	/1
103-050-010-000	Non-Residential	\$353.08	\$360.34	\$367.60	\$541.96	/1
103-050-012-000	Non-Residential	\$318.08	\$324.64	\$331.18	\$488.26	/1
103-050-014-000	Non-Residential	\$390.02	\$398.04	\$406.06	\$598.66	/1
103-050-016-000	Non-Residential	\$401.92	\$410.20	\$418.46	\$616.94	/1
103-050-024-000	Non-Residential	\$628.88	\$641.82	\$654.76	\$965.32	/1
103-050-025-000	Non-Residential	\$255.40	\$260.64	\$265.90	\$392.02	/1
103-050-026-000	Non-Residential	\$314.20	\$320.66	\$327.12	\$482.28	/1
103-050-027-000	Non-Residential	\$204.12	\$208.32	\$212.52	\$313.32	/1
103-050-028-000	Non-Residential	\$184.68	\$188.48	\$192.28	\$283.48	/1
103-050-029-000	Non-Residential	\$410.42	\$418.88	\$427.32	\$630.00	/1
103-050-030-000	Non-Residential	\$390.02	\$398.04	\$406.06	\$598.66	/1
103-060-012-000	Non-Residential	\$583.44	\$595.44	\$607.46	\$895.58	/1
103-070-006-000	Non-Residential	\$416.26	\$424.82	\$433.38	\$638.94	/1
103-070-007-000	Non-Residential	\$162.32	\$165.66	\$169.00	\$249.16	/1
103-070-008-000	Non-Residential	\$85.06	\$86.80	\$88.56	\$130.56	/1
103-070-009-000	Non-Residential	\$807.00	\$823.60	\$840.22	\$1,238.74	/1
103-070-010-000	Non-Residential	\$670.92	\$684.72	\$698.54	\$1,029.86	/1
103-080-010-000	Non-Residential	\$908.58	\$927.28	\$945.96	\$1,394.64	/1
103-110-001-000	Non-Residential	\$273.62	\$279.24	\$284.88	\$420.00	/1
103-110-002-000	Non-Residential	\$349.92	\$357.12	\$364.32	\$537.12	/1
103-110-003-000	Non-Residential	\$415.54	\$424.08	\$432.64	\$637.84	/1
103-110-004-000	Non-Residential	\$315.66	\$322.16	\$328.64	\$484.52	/1
103-110-005-000	Non-Residential	\$568.62	\$580.32	\$592.02	\$872.82	/1
103-110-006-000	Non-Residential	\$672.86	\$686.72	\$700.56	\$1,032.84	/1
103-110-007-000	Non-Residential	\$491.34	\$501.46	\$511.56	\$754.20	/1
103-110-008-000	Non-Residential	\$206.56	\$210.80	\$215.06	\$317.06	/1
103-110-009-000	Non-Residential	\$437.88	\$446.90	\$455.90	\$672.14	/1
103-140-008-000	Non-Residential	\$336.32	\$343.24	\$350.16	\$516.24	/1

ATTACHMENT 1

Northstar Community Services District Community Facilities District No. 1

Maximum Special Tax Rates for Designated Developed Parcels of Non-Residential Property

Assessor's Parcel Number	Type of Property	FY 2011-12 Maximum Special Tax	FY 2012-13 Maximum Special Tax	FY 2013-14 Maximum Special Tax	FY 2014-15 Maximum Special Tax	FY 2015-16 and Future Fiscal Years Maximum Special Tax
103-150-004-000	Non-Residential	\$356.72	\$364.06	\$371.40	\$547.56	/1
103-150-005-000	Non-Residential	\$226.72	\$231.38	\$236.04	\$348.00	/1
103-150-006-000	Non-Residential	\$257.34	\$262.64	\$267.92	\$395.00	/1
103-150-007-000	Non-Residential	\$218.70	\$223.20	\$227.70	\$335.70	/1
103-150-008-000	Non-Residential	\$774.92	\$790.88	\$806.82	\$1,189.50	/1
110-050-064-000	Non-Residential	\$13,554.94	\$13,773.56	\$13,992.20	\$21,862.80	/1
Total Designated Developed Parcels (Non-Residential Property)		\$33,610.94	\$34,242.20	\$34,873.52	\$52,648.32	

/1 The Maximum Special Tax for Designated Developed Parcels of Non-Residential Property in Fiscal Year 2015-16 and for each Fiscal Year thereafter will be the Maximum Special Tax in effect the prior Fiscal Year increased by two percent (2%).

ATTACHMENT 2

**NORTHSTAR COMMUNITY SERVICES DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 1**

**MAXIMUM SPECIAL TAXES FOR FUTURE DEVELOPMENT PARCELS
THAT EXISTED AS OF FISCAL YEAR 2010-11**

ATTACHMENT 2**Northstar Community Services District
Community Facilities District No. 1****Maximum Special Tax Rates for Future Development Parcels**

Assessor's Parcel Number	Anticipated Condominium Units	Anticipated Townhome Units	Anticipated Single Family Detached Units	FY 2011-12 Maximum Special Tax /1
110-030-068-000		22	32	\$313,000.00
110-050-047-000	318	20		\$1,700,000.00
110-050-058-000	307	144		\$2,327,000.00
110-050-060-000	61			\$305,000.00
110-081-017-000		2		\$11,000.00
110-400-005-000	110	17		\$643,500.00
113-010-017-000		1		\$5,500.00
113-010-018-000		1		\$5,500.00
113-010-019-000		1		\$5,500.00
113-010-020-000		1		\$5,500.00
113-010-021-000		1		\$5,500.00
113-010-022-000		1		\$5,500.00
113-010-023-000		1		\$5,500.00
113-010-024-000		1		\$5,500.00
113-010-025-000		1		\$5,500.00
113-010-026-000		1		\$5,500.00
113-010-027-000		1		\$5,500.00
113-010-028-000		1		\$5,500.00
113-010-029-000		1		\$5,500.00
113-010-030-000		1		\$5,500.00
113-010-031-000		1		\$5,500.00
113-010-032-000		1		\$5,500.00
113-010-033-000		1		\$5,500.00
113-010-034-000		1		\$5,500.00
113-010-035-000		1		\$5,500.00
113-010-036-000		1		\$5,500.00
113-010-037-000		1		\$5,500.00
113-010-038-000		1		\$5,500.00
113-020-004-000	32			\$160,000.00
113-020-011-000	37			\$185,000.00
114-020-004-000	50			\$250,000.00
Total				\$6,015,500.00

/1 On July 1, 2012 and each July 1 thereafter, the Maximum Special Taxes shown above shall be increased by two percent (2%) of the Maximum Special Tax amount in effect in the prior Fiscal Year.