



2013/14 Annual Report

St. Francis Knolls Special Tax District City of Santa Rosa

November 2013

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Gary Wysocky, Council Member

City Staff

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Lawrence Chiu, Chief Financial Officer
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Special Tax Administrator

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Tim Seufert, Client Services Director
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EXECUTIVE SUMMARY/SPECIAL ISSUES

General Information Summary

District	2013/14 Levy	Parcel Count	2012/13 Delinquency Rate
St. Francis Knolls	\$1,712.40	20	0.00%

The levy of the special tax for maintenance services of the St. Francis Knolls Special Tax District (the "District") commenced in Fiscal Year 2004/05. The District is divided into two Tax Zones, Zone 1 and Zone 2. Parcels in Zone 1 lie directly behind the 3.03 acre open space area being maintained with proceeds of the special tax, thus the levy upon parcels in Zone 1 is double that of parcels in Zone 2.

For Fiscal Year 2013/14, the special tax was levied at the Maximum Special Tax Rate of \$114.16 per parcel for parcels within Zone 1 and \$57.08 per parcel for parcels within Zone 2. The Fiscal Year 2013/14 levy represents an increase from the Fiscal Year 2012/13 levy of approximately 2.4%. The City of Santa Rosa (the "City") recovers the costs of maintenance services provided by the District, as well as administrative costs of the City related to the District through the levy of the special tax.

The maintained area of the District consists of an open space hillside. The total amount calculated for Fiscal Year 2013/14 for landscape and staff time is \$1,535. This amount represents an adjustment balance based on the Bay Area CPI calculated by City Accountant Cheryl Reynolds. \$1,381 of these District funds is designated for weed abatement. This site is included in the Fire Department's weed abatement contract. Work is done in the spring and a second cutting was done midsummer for fire safety.

The District has no Special Tax delinquencies.

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1. FUND ANALYSIS

1.1. St. Francis Knolls

Senate Bill 165 enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). The Act requires that any local special tax and local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax or bond, require that the proceeds of the special tax or bond be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to special taxes imposed and bonds issued on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

Some of the requirements of the Act are handled upon the approval of the special tax and/or the issuance of bonds, while other requirements are handled through annual reports. This report intends to comply with Section 50075.3 and/or Section 53411 of the California Government Code, which states:

"The chief fiscal officer of the levying/issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1 and/or Section 53410."

The requirements of the Act apply to the following special tax:

St. Francis Knolls Special Tax District
District Formed November 5, 2002

Purpose of the Special Tax

The Special Tax is levied to recover the costs of landscaping maintenance services provided within the District, as well as administrative costs of the City related to the District, and to set aside a Reserve in case of unexpectedly higher costs of providing services within the District.

Collections and Expenditures

Fund	6/30/2012 Balance	Amount Collected	6/30/2013 Balance	Expended Amount	Service Status
St. Francis Knolls Fund	\$4,097.02	\$1,712.40	\$4,726.72	\$1,082.70	Ongoing

The June 30, 2013 balance in the District Fund may be set aside in a Reserve Fund established for the District. If moneys from other City accounts were used for the District's expenses, the other City accounts may be reimbursed from the District's Fund.

2. 2013/14 LEVY

2.1. Special Tax Spread

All parcels were levied a Special Tax of 100% of their respective Maximum Special Tax Rate for Fiscal Year 2013/14. The following table provides the Special Tax levy breakdown for the District for Fiscal Year 2013/14.

Zone	Total Amount Levied(1)	Maximum Special Tax	Percentage of Maximum Levied
Zone 1	\$1,141.60	\$1,141.60	100.00%
Zone 2	570.80	570.80	100.00%

(1) Includes rounding adjustments.

There are 10 parcels within each zone. For Fiscal Year 2013/14, the Maximum Special Tax Rate for Zone 1 was \$114.16 per parcel. For Zone 2, the Maximum Special Tax Rate was \$57.08 per parcel.

2.2. Annual Levy Components

NBS assists the City in identifying and recovering the following general costs:

- Maintenance Costs – The amount necessary for the City to provide the maintenance services of the District.
- Administrative Costs – The amount necessary for the City to recover costs and expenses related to the administration of the District.

2.3. Levy Summary

The following page summarizes the components that make up the 2013/14 levy for the District. Information from the 2012/13 levy is also included for comparison purposes.

City of Santa Rosa
St. Francis Knolls Special Tax District
Final Budget for Fiscal Year 2013/14

Category/Item	FY 2013/14	FY 2012/13	Increase / (Decrease)
Miscellaneous			
Maintenance Cost	\$1,556.96	\$1,520.47	\$36.49
DM charges - district-wide	0.00	15.45	(15.45)
Installment rounding	(0.26)	(15.57)	15.31
Subtotal:	\$1,556.70	\$1,520.35	\$36.35
Admin. Expenses			
Administration expenses	\$155.70	\$152.05	\$3.65
Subtotal:	\$155.70	\$152.05	\$3.65
Grand Total:	\$1,712.40	\$1,672.40	\$40.00
Total Accounts:	20	20	0

The Grand Total may be reduced by county collection fees shown above if the county retains such fees from the apportionment of funds.

3. DELINQUENCY MANAGEMENT

3.1. Delinquency Summary

The following table shows the 2012/13 delinquency rate for the District as of June 30, 2013:

District	2012/13 Levy	2012/13 Delinquencies	2012/13 Delinquency Rate	Delinquency Management Steps Taken
St. Francis Knolls	\$1,672.42	\$0.00	0.00%	None

NBS monitors the delinquency rate and reviews the delinquency situation after each payment date. The delinquency rate for Fiscal Year 2012/13 is 0.00%. The overall delinquency rate including all prior fiscal years is 0.00%.

3.2. Delinquency Management

The District currently has not issued bonds and does not have a foreclosure covenant. NBS recommends that the City adopt a delinquency management policy that dictates how delinquent parcels are handled when delinquencies occur. NBS can assist the City in setting up a consistent and effective delinquency management policy for the District in an effort to treat delinquent property owners fairly and equitably. A policy may dictate what criteria the District or property must meet in order to receive a reminder letter. Such reminder letters can also be a good means to educate the delinquent property owner(s) about the service that the proceeds of the Special Tax provide.

3.3. Delinquency Summary Report

The following page provides a summary of delinquencies within the District for the 2012/13 and prior fiscal years.

City of Santa Rosa
Delinquency Summary Report
As of: 06/30/2013

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
St. Francis									
	8/1/2004 Billing:								
	12/10/2004	\$698.40	\$698.40	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2005	698.40	698.40	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,396.80	\$1,396.80	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2005 Billing:								
	12/10/2005	\$709.50	\$709.50	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2006	709.50	709.50	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,419.00	\$1,419.00	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2006 Billing:								
	12/10/2006	\$730.20	\$730.20	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2007	730.20	730.20	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,460.40	\$1,460.40	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2007 Billing:								
	12/10/2007	\$755.40	\$755.40	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2008	755.40	755.40	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,510.80	\$1,510.80	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2008 Billing:								
	12/10/2008	\$774.90	\$774.90	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2009	774.90	774.90	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,549.80	\$1,549.80	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2009 Billing:								
	12/10/2009	\$784.20	\$784.20	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2010	784.20	784.20	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,568.40	\$1,568.40	\$0.00	0.00 %	40	40	0	0.00%
	8/1/2010 Billing:								
	12/10/2010	\$798.30	\$798.30	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2011	798.30	798.30	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,596.60	\$1,596.60	\$0.00	0.00 %	40	40	0	0.00%

City of Santa Rosa
Delinquency Summary Report
As of: 06/30/2013

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
8/1/2011 Billing:									
	12/10/2011	\$811.80	\$811.80	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2012	811.80	811.80	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,623.60	\$1,623.60	\$0.00	0.00 %	40	40	0	0.00%
8/1/2012 Billing:									
	12/10/2012	\$836.20	\$836.20	\$0.00	0.00 %	20	20	0	0.00%
	4/10/2013	836.20	836.20	0.00	0.00 %	20	20	0	0.00%
	Subtotal:	\$1,672.40	\$1,672.40	\$0.00	0.00 %	40	40	0	0.00%
St. Francis	Total:	\$13,797.80	\$13,797.80	\$0.00	0.00 %	360	360	0	0.00 %
Agency Grand Total:		\$13,797.80	\$13,797.80	\$0.00	0.00 %				

4. RATE AND METHOD OF APPORTIONMENT

4.1. Special Tax Formula

Each year, commencing with the Fiscal Year 2002/03, the City of Santa Rosa could levy a Special Tax upon the parcels of real property within the City of Santa Rosa's St. Francis Knolls Special Tax District to provide for the maintenance services specified in the proceedings of the City for the District. In any Fiscal Year the special tax may be levied at a lower rate than herein provided. The actual first levy of the Special Tax began in Fiscal Year 2004/05.

4.2. Determination of Parcels Subject to the Special Tax

All residential parcels within the District are subject to the Special Tax.

4.3. Termination of the Special Tax

The Special Tax shall be levied following the rate and method until such time as the services are no longer provided.

4.4. Assignment of Maximum Special Tax

The parcels within the District are divided into two Tax Zones. The Maximum Special Tax Rate for Parcels in Zone 1 is \$90 per parcel beginning Fiscal Year 2002/03. The Maximum Special Tax Rate for Parcels in Zone 2 is \$45 per parcel beginning Fiscal Year 2002/03. Beginning in Fiscal Year 2003/04, the Maximum Special Tax for each classification shall be increased annually from the previous Fiscal Year by the percentage increase, if any, in the Bureau of Labor Statistics, CPI-U (Consumer Price Index—All Urban Consumers) for the San Francisco-Oakland-San Jose, California Area, which occurred during the 12 month period ending on the last day of February of the previous Fiscal Year.

The following table shows the parcels within each Tax Zone:

Zone 1	Zone 2
153-570-001-000	153-570-002-000
153-570-005-000	153-570-003-000
153-570-006-000	153-570-004-000
153-570-007-000	153-570-014-000
153-570-008-000	153-570-015-000
153-570-009-000	153-570-016-000
153-570-010-000	153-570-017-000
153-570-011-000	153-570-018-000
153-570-012-000	153-570-019-000
153-570-013-000	153-570-020-000

4.5. Setting the Annual Special Tax Rate for Taxable Parcels

Each year, not later than the time by which the general property tax roll for the County of Sonoma is to be prepared, the City's Director of Administrative Services or designee or agent shall compute the special tax for each lot in the District using the following steps:

1. a. For Lots nos. 1 and 5 through 13 in the St. Francis Knolls Subdivision (the "Zone 1 Lots"), the Maximum Special Tax for the Fiscal Year 2002/2003 shall be \$90.00 per lot, subject to escalation; and
 - b. For Lots nos. 2 through 4 and 14 through 20 in the St. Francis Knolls Subdivision (the "Zone 2 Lots"), the Maximum Special Tax for the Fiscal Year 2002/03 shall be \$45.00 per lot, subject to escalation.
2. For the applicable Fiscal Year, compute the Special Tax Requirement as follows:
 - a. Determine the total, estimated Maintenance Cost for the next Fiscal Year, taking into account all the work expected to be done and the anticipated schedule doing the work, all as prescribed by the Department of Recreation and Parks.
 - b. To the total from 2.a., above, add the Administrative Cost which is 10% of that total. Administrative costs include the expenses of the City for annual special tax computation, processing and collection and the costs of preparing plans, specifications, bidding and/or contracts for the maintenance work.
 - c. The Special Tax Requirement for the next Fiscal Year is the total of 2.a. and 2.b.
3. Using the Special Tax Requirement, assign special taxes to the Zone 1 Lots and Zone 2 Lots such that the Zone 2 Lots are taxed at the rate of 50% of the Zone 1 Lots. In no event shall the Special Tax for any parcel exceed the Maximum Special Tax for that parcel's classification (under 1 above) for the Fiscal Year in which the Special Tax is levied, subject to the following escalation:

Escalation. Beginning in Fiscal Year 2003/04, the Maximum Special Tax for each classification shall be increased annually from the previous Fiscal Year by the percentage increase, if any, in the Bureau of Labor Statistics, CPI-U (Consumer Price Index—All Urban Consumers) for the San Francisco-Oakland-San Jose, California Area, which occurred during the 12 month period ending on the last day of February of the previous Fiscal Year.

4.6. Prepayment of Special Tax Obligation

The Special Tax may not be prepaid.

4.7. Appeals

A property owner may contest the calculation of the special tax only after paying the same under protest and advising the Director of Administrative Services of the City of the claim of incorrect calculation in writing. The Director shall review the calculation within 60 days of the receipt of such claim and render a decision within such time. The decision of the Director about the correctness of the calculation shall be final.

If the Special Tax shall be abolished by initiative or referendum or other action initiated by owners of the parcels in the District, the City shall cease to levy the Special Tax and cease to provide the Services for which the Special Tax was levied and the title to the subdivision's open space portions, designated as Parcel A on the recorded map of the St. Francis Knolls Subdivision of the City, shall vest immediately in the then-owners of the parcels in the District as tenants in common.

4.8. *Manner of Collection*

The Special Tax will be collected on the general property tax roll unless the City shall provide another method of collection. Any surplus not needed for services may be carried forward to the next Fiscal Year and any deficit may be similarly carried forward, provided that the maximum taxes shall not be exceeded.

5. BACKGROUND INFORMATION

5.1. Project Description

The District was formed to pay for maintenance, related services and improvements in and for the open space portions of the St. Francis Knolls Subdivision of the City of Santa Rosa, as it may now or hereafter be authorized under the Code, including the following:

- weed abatement
- periodic litter removal
- creek clearing and tree trimming as necessary

5.2. Resolution

The following pages show Resolution No. 25460, declaring results of the election and authorizing the levy of the Special Tax.

RESOLUTION NO. 25460

RESOLUTION OF FORMATION OF THE COUNCIL OF THE CITY OF SANTA ROSA FOR
THE ST. FRANCIS KNOLLS SPECIAL TAX DISTRICT

RESOLVED by the City Council (the "Council") of the City of Santa Rosa (the "City"), County of Sonoma, State of California, that:

WHEREAS, on October 22, 2002, this Council adopted a resolution entitled "A Resolution of Intention of the City Council of the City of Santa Rosa to Establish City of Santa Rosa St. Francis Knolls Special Tax District" (the "Resolution of Intention"), stating its intention to form the St. Francis Knolls Special Tax District (the "District"), of the City under the Santa Rosa Special Tax Financing Code (the "Code") (being Chapter 4-56 of Title 4 of the Santa Rosa City Code (the "Code")); and

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the District and stating the services to be provided (the "Services"), the cost of providing the Services, and the rate and method of apportionment of the special tax to be levied within the District, is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the Services stated in the Resolution of Intention are as set forth in Exhibit A attached hereto and hereby made a part hereof; and

WHEREAS, on this date, this Council held a public hearing as required by the Code and the Resolution of Intention relative to the proposed formation of the District; and

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the District, the Services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, at the hearing evidence was presented to this Council on the matters before it, including the District Report (the "Report") as to the Services to be provided through the District and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of the hearing is fully advised in the premises; and

WHEREAS, written protests with respect to the formation of the District, the furnishing of specified types of Services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by fifty percent (50%) or more of the registered voters residing within the territory of the District or property owners of one-half (1/2) or more of the area of land within the District and not exempt from the proposed special tax; and

WHEREAS, the special tax proposed to be levied in the District to pay for the proposed Services to be provided therein, as set forth in Exhibit B hereto, has not been eliminated by protest by fifty percent

(50%) or more of the registered voters residing within the territory of the District or the owners of one-half (1/2) or more of the area of land within the District and not exempt from the special tax.

NOW, THEREFORE, IT IS HEREBY ORDERED as follows:

1. **Recitals Correct.** The foregoing recitals are true and correct.
2. **No Majority Protest.** The proposed special tax to be levied within the District has not been precluded by majority protest pursuant to the Act.
3. **Prior Proceedings Valid.** All prior proceedings taken by this City Council in connection with the establishment of the District and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Code.
4. **Name of District.** The special tax district is hereby designated the "City of Santa Rosa St. Francis Knolls Special Tax District" and is hereby established pursuant to the Code.
5. **Boundaries of District.** The boundaries of the District, as set forth in the map of the District heretofore recorded in the Sonoma County Recorder's Office on November 1, 2002 in Book 641 at Page 43 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference and shall be the boundaries of the District.
6. **Description of Services.** The type of public services proposed to be financed by the District and pursuant to the Code shall consist of those items listed as services in Exhibit A, attached hereto and by this reference incorporated herein (the "Services").
7. **Special Tax.**
 - a. A special tax (the "Special Tax") sufficient to pay the costs of the Services, secured by the recordation of a continuing lien against all non-exempt real property in the District, is intended to be levied annually within the District, and collected in the same manner as ordinary *ad valorem* property taxes or in such other manner as may be prescribed by this Council, including direct billing to the property Owner(s).
 - b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the District, in sufficient detail to allow each landowner within the proposed District to estimate the maximum amount such owner will have to pay, are shown in Exhibit B attached hereto and hereby incorporated herein.
8. **Increased Demands.** It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the

District.

9. **Responsible Official.** The Director of Administrative Services of the City, 90 Santa Rosa Avenue, Santa Rosa, California 95404, telephone number (707) 543-3140 is the officer of the City who will be responsible for preparing annually for the District a current roll of the special tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Code.

10. **Tax Lien.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the District and this lien shall continue in force and effect until the special tax obligation is canceled in accordance with law or until collection of the tax by the City ceases.

11. **Appropriations Limit.** In accordance with the Code, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District is hereby preliminarily established at \$100,000 and such appropriations limit shall be submitted to the qualified electors of the District as hereafter provided. The proposition establishing the annual appropriations limit shall become effective if approved by the qualified electors voting thereon.

12. **Election.** Under the Act, the propositions of the levy of the special tax and of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the District on the same ballot as permitted by the Code.

13. **Qualified Electors.** This Council hereby finds that fewer than 12 persons have been registered to vote within the territory of the District for each of the ninety (90) days preceding the close of the public hearing heretofore conducted and concluded by this Council for the District. Accordingly, this Council finds that, for these proceedings, the qualified electors are the landowners within the District and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the District as of the close of the public hearing.

14. **Conduct of Election.** This Council hereby calls a special election to consider the measures described above, which election shall be held at the first meeting of this Council on November 5, 2002. The City Clerk is hereby designated as the official to conduct the election and to receive all ballots until the close of business on the election date. It is hereby acknowledged that the Clerk has on file the Resolution of Formation, a certified map of the boundaries of the District and a sufficient description to allow the Clerk to determine the electors. Under the Code, the election shall be conducted by messenger or mail-delivered ballot pursuant to Section 4000 of the California Elections Code. This Council hereby finds that paragraphs (a), (b), (c)(1) and (c)(3) of Section 4000 are applicable to this special election.

15. **Ballot.** The form of the ballot attached hereto as Exhibit "C" and incorporated herein is

hereby approved. The City Clerk is hereby authorized and directed to cause the ballot to be supplied, in substantially such form, to the person or persons known to be the owner or authorized representative of the owner or owners of the property in the District. The ballot shall indicate the number of votes to be voted by the landowner to which the ballot pertains. Each ballot shall be accompanied by written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot was enclosed with the ballot, had the return postage prepaid, and contained the following: (a) the name and address of the landowner, (b) a declaration, under penalty of perjury, stating that the voter is the owner of record or authorized representative of the landowner entitled to vote and is the person whose name appears on the envelope, (c) the printed name, signature and address of the voter, (d) the date of signing and place of execution of the declaration pursuant to clause (b) above, and (e) a notice that the envelope contains an official ballot and is to be opened only by the City.

16. **Waivers.** This Council hereby further finds that the provisions of the Code requiring a minimum of 90 days following the adoption of the Resolution of Formation to elapse before the special election are for the protection of the qualified electors of the District. The ballot contains a written waiver executed by all of the qualified electors of the District allowing for a shortening of the time for the special election to expedite the process of formation of the District and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this Council finds and determines that the qualified electors have been fully apprised of and have agreed to the shortened time for the election and waiver of analysis and arguments, and have thereby been fully protected in these proceedings. This Council also finds and determines that the City Clerk has concurred in the shortened time for the election.

17. **Effective Date.** This resolution shall take effect upon its adoption.

IN COUNCIL DULY PASSED this 5th day of November, 2002.

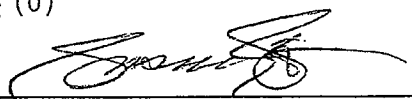
AYES: (7) Mayor Martini; Councilmember Wright, Bender, Condrón, Vas Dupre, Evans, Rabinowitsh

NOES: (0)

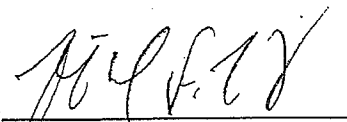
ABSENT: (0)

ABSTAIN: (0)


ATTEST:


Assistant City Clerk

APPROVED:


Mayor

APPROVED AS TO FORM:


City Attorney

5.3. *Boundary Map*

The boundaries of the Special Tax District were recorded in the Sonoma County Recorder's Office on November 1, 2002 in Book 641 at page 43 of Maps of Assessment and Community Facilities Districts. The Boundary Map is unavailable for inclusion in this report. The following page shows the County Assessor's Parcel Map of the parcels subject to the Special Tax.

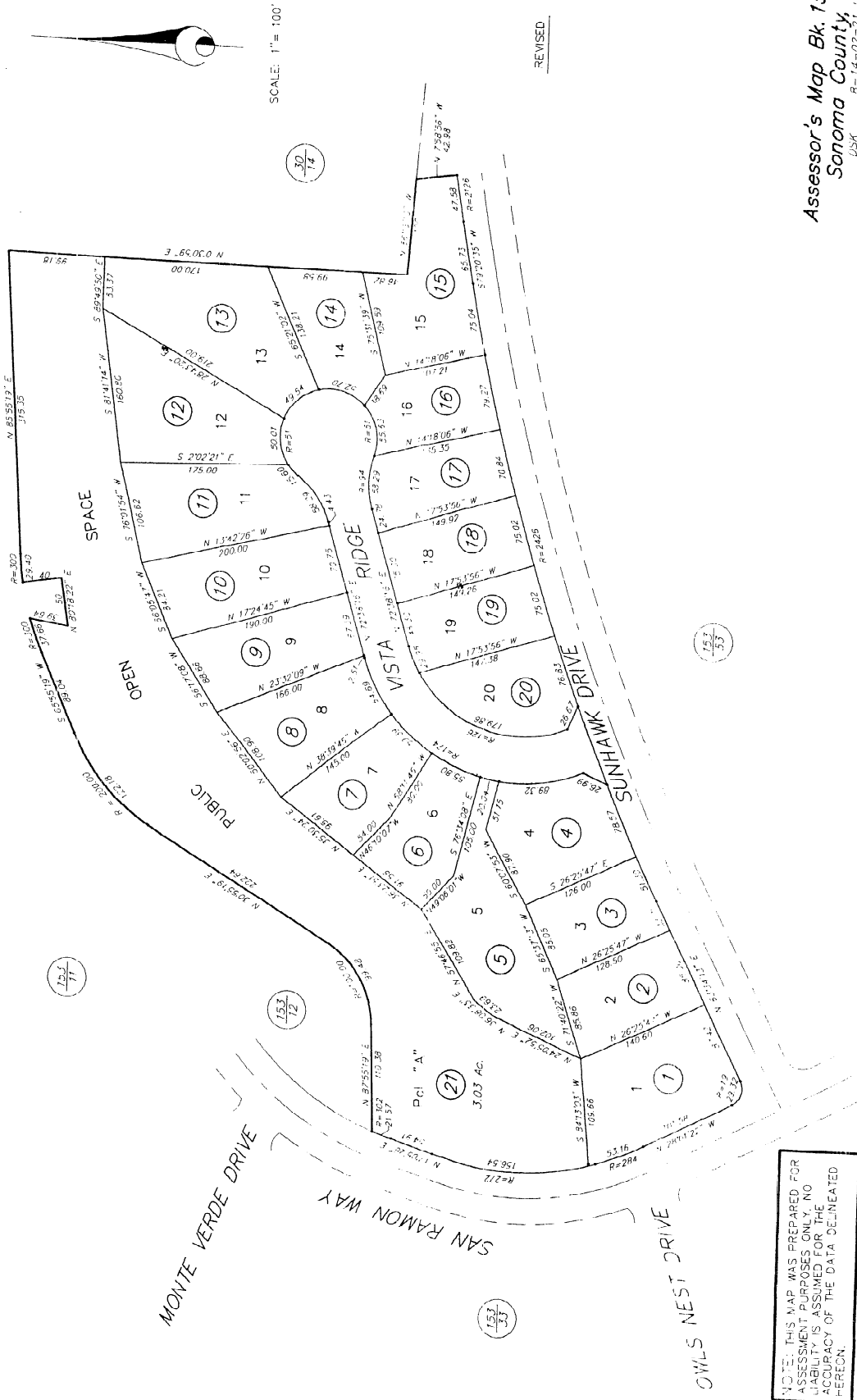
COUNTY ASSESSOR'S PARCEL MAP

TAX RATE AREA
4-009 153-57

ST. FRANCIS KNOLLS

REC. 05-16-02 IN BK. 633, MAPS, PGS. 47-50

153-01



NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSURED FOR THE ACCURACY OF THE DATA DELINEATED HEREON.

Assessor's Map Bk. 153 Pg. 57
 Sonoma County, Calif. (4-0-02)
 DSK B-14-02-21-LF

6. 2013/14 SPECIAL TAX ROLL

The following page provides the 2013/14 Special Tax Roll for the District.

City of Santa Rosa
St. Francis Knolls Special Tax District
Final Detail Report for the 2013/14 Billing

Account ID	Property ID	DB	Levy	Total
153-570-001-000	153-570-001-000		\$114.16	\$114.16
153-570-002-000	153-570-002-000		57.08	57.08
153-570-003-000	153-570-003-000		57.08	57.08
153-570-004-000	153-570-004-000		57.08	57.08
153-570-005-000	153-570-005-000		114.16	114.16
153-570-006-000	153-570-006-000		114.16	114.16
153-570-007-000	153-570-007-000		114.16	114.16
153-570-008-000	153-570-008-000		114.16	114.16
153-570-009-000	153-570-009-000		114.16	114.16
153-570-010-000	153-570-010-000		114.16	114.16
153-570-011-000	153-570-011-000		114.16	114.16
153-570-012-000	153-570-012-000		114.16	114.16
153-570-013-000	153-570-013-000		114.16	114.16
153-570-014-000	153-570-014-000		57.08	57.08
153-570-015-000	153-570-015-000		57.08	57.08
153-570-016-000	153-570-016-000		57.08	57.08
153-570-017-000	153-570-017-000		57.08	57.08
153-570-018-000	153-570-018-000		57.08	57.08
153-570-019-000	153-570-019-000		57.08	57.08
153-570-020-000	153-570-020-000		57.08	57.08
20 Accounts			\$1,712.40	\$1,712.40