



RESOLUTION NO. 2020-15
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO.
2007-1 (CEMENT HILL) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN
COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL)
FOR FISCAL YEAR 2020-2021**

WHEREAS, the Board of Directors of the Nevada Irrigation District (the "District") previously established Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

WHEREAS, the Board of the Directors of the District, acting as the legislative body of CFD No. 2007-1 is authorized pursuant to the Resolution Establishing the Formation of Community Facilities District No. 2007-1 (Cement Hill) (the "Resolution of Formation") adopted by the Board of Directors of the District on September 12, 2007, and Ordinance No. 2007-02 (Levying a Special Tax for the Fiscal Year 2008-2009 and Following Fiscal Years Solely within and Relating to Community Facilities District No. 2007-1, (Cement Hill)) (the "Ordinance") adopted by the Board of Directors of the District on January 9, 2008, to levy a special tax sufficient to pay for authorized public facilities (as defined in the Resolution of Formation); and

WHEREAS, it is now necessary and appropriate that this Board of Directors levy and collect the special taxes for Fiscal Year 2020-2021 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution; and

WHEREAS, the District has entered into a Standard Form Tax Collection Services contract with the County of Nevada, dated June 11th, 1997; and

WHEREAS, the special taxes on each parcel shall be billed on the secured tax roll bills for Fiscal Year 2020-2021; and

WHEREAS, the County of Nevada shall be entitled to deduct the reasonable costs of collection and administration of CFD No. 2007-1 before remitting the tax revenues collected to the District.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District as follows:

1. In accordance with the Act and the Ordinance, an annual special tax is hereby levied upon the parcels within CFD No. 2007-1 for Fiscal Year 2020-2021 at the special tax rates set forth on Exhibit A attached to this Resolution; which do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the Finance Manager of the District, or designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission to the Nevada County Auditor.

2. Certain parcels within CFD No. 2007-1 are no longer subject to the special tax requirement or are exempt from the special tax pursuant to the rate and method of apportionment for CFD No. 2007-1. Those parcels are set forth on Exhibit B attached to this Resolution.

3. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board of Directors.

4. The Finance Manager is hereby authorized and directed to transmit a certified copy of this Resolution to the Nevada County Auditor, together with other

Resolution No. 2020-15

Authorizing the Levy of Special Taxes within Community Facilities District No. 2007-1 (Cement Hill) for fiscal year 2020-2021

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supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2020-2021, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this resolution.

* * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 24th day of June 2020, by the following vote:

AYES: Directors: Wilcox, Peters, Miller, Bierwagen, Heck

NOES: Directors: None

ABSENT: Directors: None

ABSTAINS: Directors: None



President of the Board of Directors

Attest:



Secretary to the Board of Directors

EXHIBIT "A"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
2020/21 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

Assessor's Parcel Number	2020/21 Estimated Special Tax	2020/21 Assigned Special Tax	2020/21 Contingent Special Tax	2020/21 Backup Special Tax	2020/21 Maximum Special Tax
004-030-017-000	\$1,385.00	\$1,385.00	\$0.00	\$1,326.78	\$1,385.00
004-030-018-000	1,875.18	1,875.18	0.00	1,258.53	1,875.18
004-030-023-000	1,385.00	1,385.00	0.00	22,257.69	22,257.69
004-030-024-000	1,875.18	1,875.18	0.00	1,651.65	1,875.18
004-030-033-000	1,385.00	1,385.00	0.00	630.63	1,385.00
004-030-034-000	1,385.00	1,385.00	0.00	548.46	1,385.00
004-030-036-000	1,875.18	1,875.18	0.00	819.00	1,875.18
004-030-037-000	1,385.00	1,385.00	0.00	663.39	1,385.00
004-030-040-000	1,875.18	1,875.18	0.00	546.00	1,875.18
004-030-041-000	1,875.18	1,875.18	0.00	546.00	1,875.18
004-030-042-000	490.18	490.18	0.00	0.00	490.18
004-030-043-000	1,385.00	1,385.00	0.00	819.00	1,385.00
004-030-044-000	1,385.00	1,385.00	0.00	819.00	1,385.00
004-030-045-000	1,875.18	1,875.18	0.00	546.00	1,875.18
004-030-046-000	1,875.18	1,875.18	0.00	546.00	1,875.18
004-030-049-000	1,875.18	1,875.18	0.00	546.00	1,875.18
004-030-050-000	490.18	490.18	0.00	0.00	490.18
004-030-053-000	1,385.00	1,385.00	0.00	1,597.05	1,597.05
004-030-054-000	1,875.18	1,875.18	0.00	928.20	1,875.18
004-030-060-000	1,875.18	1,875.18	0.00	2,877.42	2,877.42
004-030-062-000	1,385.00	1,385.00	0.00	1,239.42	1,385.00
004-030-064-000	1,875.18	1,875.18	0.00	832.65	1,875.18
004-030-065-000	1,385.00	1,385.00	0.00	832.65	1,385.00
004-030-068-000	1,875.18	1,875.18	0.00	1,223.04	1,875.18
004-030-069-000	1,875.18	1,875.18	0.00	1,201.20	1,875.18
004-030-070-000	1,385.00	1,385.00	0.00	1,446.90	1,446.90
004-030-073-000	1,875.18	1,875.18	0.00	1,897.35	1,897.35
004-030-074-000	1,875.18	1,875.18	0.00	1,594.32	1,875.18
004-030-075-000	1,875.18	1,875.18	0.00	1,351.35	1,875.18
004-030-076-000	1,385.00	1,385.00	0.00	1,659.84	1,659.84
004-030-077-000	1,875.18	1,875.18	0.00	2,459.73	2,459.73
004-030-078-000	1,875.18	1,875.18	0.00	1,640.73	1,875.18
004-030-079-000	1,875.18	1,875.18	0.00	1,572.48	1,875.18
004-030-080-000	1,385.00	1,385.00	0.00	2,080.26	2,080.26
004-030-081-000	1,385.00	1,385.00	0.00	1,987.44	1,987.44
004-030-088-000	1,385.00	1,385.00	0.00	1,894.62	1,894.62
004-040-010-000	2,019.72	2,019.72	0.00	846.30	2,019.72
004-040-020-000	1,875.18	1,875.18	0.00	1,425.06	1,875.18
004-040-021-000	1,385.00	1,385.00	0.00	401.31	1,385.00
004-040-027-000	2,019.72	2,019.72	0.00	1,367.73	2,019.72
004-040-032-000	2,019.72	2,019.72	0.00	1,365.00	2,019.72
004-040-046-000	1,875.18	1,875.18	0.00	2,156.70	2,156.70
004-040-049-000	1,385.00	1,385.00	0.00	1,176.63	1,385.00
004-040-051-000	1,385.00	1,385.00	0.00	1,193.01	1,385.00
004-040-052-000	1,385.00	1,385.00	0.00	1,269.45	1,385.00

EXHIBIT "A"
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2020/21 Assessor's Parcels Subject to CFD No. 2007-1 Special Tax
Nevada County Payment Code: 54004

Assessor's Parcel Number	2020/21 Estimated Special Tax	2020/21 Assigned Special Tax	2020/21 Contingent Special Tax	2020/21 Backup Special Tax	2020/21 Maximum Special Tax
004-040-054-000	1,385.00	1,385.00	0.00	2,730.00	2,730.00
004-040-059-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
004-040-060-000	1,385.00	1,385.00	0.00	1,220.31	1,385.00
004-040-089-000	1,385.00	1,385.00	0.00	950.04	1,385.00
004-040-090-000	1,385.00	1,385.00	0.00	1,070.16	1,385.00
004-040-091-000	1,385.00	1,385.00	0.00	1,143.87	1,385.00
004-040-092-000	1,385.00	1,385.00	0.00	1,965.60	1,965.60
004-051-003-000	1,875.18	1,875.18	0.00	1,646.19	1,875.18
004-051-007-000	1,875.18	1,875.18	0.00	1,384.11	1,875.18
004-051-008-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
004-051-009-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
004-051-010-000	1,385.00	1,385.00	0.00	1,381.38	1,385.00
004-051-011-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
004-051-012-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
004-051-013-000	1,385.00	1,385.00	0.00	1,384.11	1,385.00
004-051-014-000	1,875.18	1,875.18	0.00	1,381.38	1,875.18
004-051-015-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
004-051-016-000	1,385.00	1,385.00	0.00	1,801.80	1,801.80
004-051-017-000	1,875.18	1,875.18	0.00	1,916.46	1,916.46
004-051-018-000	1,385.00	1,385.00	0.00	4,130.49	4,130.49
004-051-019-000	1,385.00	1,385.00	0.00	1,375.92	1,385.00
004-051-020-000	1,385.00	1,385.00	0.00	1,951.95	1,951.95
004-051-062-000	1,385.00	1,385.00	0.00	1,231.23	1,385.00
004-060-004-000	1,385.00	1,385.00	0.00	376.74	1,385.00
004-060-045-000	1,385.00	1,385.00	0.00	606.06	1,385.00
004-060-049-000	1,385.00	1,385.00	0.00	693.42	1,385.00
004-060-053-000	1,875.18	1,875.18	0.00	409.50	1,875.18
004-060-057-000	1,875.18	1,875.18	0.00	2,137.59	2,137.59
004-060-058-000	1,875.18	1,875.18	0.00	674.31	1,875.18
004-060-066-000	1,875.18	1,875.18	0.00	357.63	1,875.18
004-060-067-000	1,875.18	1,875.18	0.00	357.63	1,875.18
004-060-068-000	1,875.18	1,875.18	0.00	357.63	1,875.18
004-060-074-000	1,385.00	1,385.00	0.00	218.40	1,385.00
004-060-075-000	1,385.00	1,385.00	0.00	374.01	1,385.00
004-060-076-000	1,385.00	1,385.00	0.00	592.41	1,385.00
004-060-077-000	1,385.00	1,385.00	0.00	649.74	1,385.00
004-060-078-000	1,385.00	1,385.00	0.00	821.73	1,385.00
004-060-079-000	1,385.00	1,385.00	0.00	1,067.43	1,385.00
004-060-082-000	1,875.18	1,875.18	0.00	917.28	1,875.18
004-060-083-000	1,385.00	1,385.00	0.00	849.03	1,385.00
004-060-085-000	1,385.00	1,385.00	0.00	1,416.87	1,416.87
004-060-088-000	1,385.00	1,385.00	0.00	778.05	1,385.00
004-060-089-000	1,385.00	1,385.00	0.00	1,203.93	1,385.00
004-060-090-000	1,385.00	1,385.00	0.00	791.70	1,385.00
004-070-041-000	1,875.18	1,875.18	0.00	242.97	1,875.18

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004-070-044-000	1,385.00	1,385.00	0.00	327.60	1,385.00
004-070-046-000	1,385.00	1,385.00	0.00	259.35	1,385.00
004-070-048-000	1,875.18	1,875.18	0.00	384.93	1,875.18
004-070-049-000	1,875.18	1,875.18	0.00	354.90	1,875.18
004-070-051-000	1,875.18	1,875.18	0.00	240.24	1,875.18
004-070-056-000	1,875.18	1,875.18	0.00	226.59	1,875.18
004-070-057-000	1,385.00	1,385.00	0.00	251.16	1,385.00
004-410-003-000	1,875.18	1,875.18	0.00	1,365.00	1,875.18
004-410-004-000	1,875.18	1,875.18	0.00	682.50	1,875.18
004-410-005-000	1,875.18	1,875.18	0.00	682.50	1,875.18
004-410-008-000	490.18	490.18	0.00	0.00	490.18
004-410-019-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
004-410-026-000	1,385.00	1,385.00	0.00	843.57	1,385.00
004-410-034-000	1,385.00	1,385.00	0.00	958.23	1,385.00
004-410-035-000	1,875.18	1,875.18	0.00	952.77	1,875.18
004-410-036-000	1,385.00	1,385.00	0.00	819.00	1,385.00
004-410-037-000	1,875.18	1,875.18	0.00	4,949.49	4,949.49
004-410-038-000	1,385.00	1,385.00	0.00	2,970.24	2,970.24
004-410-039-000	1,385.00	1,385.00	0.00	546.00	1,385.00
004-410-045-000	1,875.18	1,875.18	0.00	742.56	1,875.18
004-410-052-000	1,385.00	1,385.00	0.00	5,460.00	5,460.00
004-410-054-000	490.18	490.18	0.00	0.00	490.18
004-410-055-000	1,385.00	1,385.00	0.00	2,642.64	2,642.64
004-510-001-000	490.18	490.18	0.00	0.00	490.18
004-510-004-000	1,385.00	1,385.00	0.00	636.09	1,385.00
004-510-006-000	1,875.18	1,875.18	0.00	649.74	1,875.18
004-510-007-000	1,875.18	1,875.18	0.00	657.93	1,875.18
004-510-008-000	1,385.00	1,385.00	0.00	636.09	1,385.00
004-510-013-000	1,875.18	1,875.18	0.00	859.95	1,875.18
004-510-014-000	1,875.18	1,875.18	0.00	5,839.47	5,839.47
004-510-016-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
004-650-001-000	490.18	490.18	0.00	0.00	490.18
004-650-002-000	1,875.18	1,875.18	0.00	960.96	1,875.18
004-650-003-000	1,385.00	1,385.00	0.00	1,061.97	1,385.00
004-650-004-000	1,385.00	1,385.00	0.00	829.92	1,385.00
004-650-005-000	1,385.00	1,385.00	0.00	1,092.00	1,385.00
004-650-006-000	1,875.18	1,875.18	0.00	630.63	1,875.18
004-650-007-000	1,875.18	1,875.18	0.00	461.37	1,875.18
004-650-010-000	1,385.00	1,385.00	0.00	971.88	1,385.00
004-650-011-000	1,875.18	1,875.18	0.00	985.53	1,875.18
004-650-012-000	1,875.18	1,875.18	0.00	668.85	1,875.18
004-650-013-000	1,875.18	1,875.18	0.00	483.21	1,875.18
004-650-014-000	1,875.18	1,875.18	0.00	480.48	1,875.18
004-650-015-000	1,875.18	1,875.18	0.00	466.83	1,875.18
004-650-017-000	1,385.00	1,385.00	0.00	1,408.68	1,408.68

EXHIBIT "A"
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Nevada County Payment Code: 54004

Assessor's Parcel Number	2020/21 Estimated Special Tax	2020/21 Assigned Special Tax	2020/21 Contingent Special Tax	2020/21 Backup Special Tax	2020/21 Maximum Special Tax
004-650-018-000	1,875.18	1,875.18	0.00	898.17	1,875.18
032-480-002-000	1,875.18	1,875.18	0.00	1,343.16	1,875.18
032-480-004-000	1,875.18	1,875.18	0.00	1,416.87	1,875.18
032-480-009-000	1,385.00	1,385.00	0.00	114.66	1,385.00
032-480-012-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
032-480-013-000	1,385.00	1,385.00	0.00	1,610.70	1,610.70
032-480-020-000	1,385.00	1,385.00	0.00	434.07	1,385.00
032-480-021-000	490.18	490.18	0.00	0.00	490.18
032-480-022-000	1,385.00	1,385.00	0.00	553.92	1,385.00
032-480-024-000	1,875.18	1,875.18	0.00	5,659.29	5,659.29
032-480-026-000	1,875.18	1,875.18	0.00	434.07	1,875.18
032-480-029-000	1,875.18	1,875.18	0.00	581.49	1,875.18
032-480-030-000	1,385.00	1,385.00	0.00	633.36	1,385.00
032-480-031-000	1,875.18	1,875.18	0.00	578.76	1,875.18
032-640-001-000	1,875.18	1,875.18	0.00	1,801.80	1,875.18
032-640-002-000	1,875.18	1,875.18	0.00	2,184.00	2,184.00
032-640-004-000	1,875.18	1,875.18	0.00	2,975.70	2,975.70
032-640-005-000	1,385.00	1,385.00	0.00	3,003.00	3,003.00
032-640-008-000	1,875.18	1,875.18	0.00	988.26	1,875.18
032-640-009-000	1,385.00	1,385.00	0.00	988.26	1,385.00
032-640-014-000	1,385.00	1,385.00	0.00	7,081.62	7,081.62
032-640-015-000	1,385.00	1,385.00	0.00	873.60	1,385.00
032-640-016-000	1,875.18	1,875.18	0.00	450.45	1,875.18
032-640-017-000	490.18	490.18	0.00	0.00	490.18
032-640-018-000	1,875.18	1,875.18	0.00	2,730.00	2,730.00
032-640-019-000	1,385.00	1,385.00	0.00	4,657.38	4,657.38
032-640-020-000	1,875.18	1,875.18	0.00	813.54	1,875.18
032-640-026-000	1,875.18	1,875.18	0.00	819.00	1,875.18
032-640-027-000	1,385.00	1,385.00	0.00	819.00	1,385.00
032-640-028-000	1,875.18	1,875.18	0.00	1,042.86	1,875.18
032-640-029-000	1,875.18	1,875.18	0.00	819.00	1,875.18
032-640-030-000	1,875.18	1,875.18	0.00	819.00	1,875.18
032-640-031-000	1,875.18	1,875.18	0.00	1,040.13	1,875.18
032-640-032-000	1,875.18	1,875.18	0.00	1,018.29	1,875.18
032-640-033-000	1,875.18	1,875.18	0.00	996.45	1,875.18
032-640-034-000	1,875.18	1,875.18	0.00	985.53	1,875.18
032-640-035-000	1,875.18	1,875.18	0.00	1,053.78	1,875.18
032-640-037-000	1,385.00	1,385.00	0.00	1,324.05	1,385.00
032-640-040-000	1,875.18	1,875.18	0.00	980.07	1,875.18
032-640-041-000	490.18	490.18	0.00	0.00	490.18
032-640-042-000	1,385.00	1,385.00	0.00	1,405.95	1,405.95
032-640-044-000	1,385.00	1,385.00	0.00	1,378.65	1,385.00
032-650-005-000	1,875.18	1,875.18	0.00	5,528.25	5,528.25
032-650-008-000	1,385.00	1,385.00	0.00	1,171.17	1,385.00
032-650-011-000	1,385.00	1,385.00	0.00	1,490.58	1,490.58

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Assessor's Parcel Number	2020/21 Estimated Special Tax	2020/21 Assigned Special Tax	2020/21 Contingent Special Tax	2020/21 Backup Special Tax	2020/21 Maximum Special Tax
032-650-012-000	1,385.00	1,385.00	0.00	1,941.03	1,941.03
032-650-013-000	490.18	490.18	0.00	0.00	490.18
032-650-017-000	1,875.18	1,875.18	0.00	944.58	1,875.18
032-650-018-000	1,875.18	1,875.18	0.00	1,111.11	1,875.18
032-650-019-000	1,385.00	1,385.00	0.00	1,990.17	1,990.17
032-650-020-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
032-650-023-000	1,385.00	1,385.00	0.00	1,337.70	1,385.00
032-650-031-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
032-650-036-000	1,385.00	1,385.00	0.00	2,732.73	2,732.73
032-650-037-000	490.18	490.18	0.00	0.00	490.18
032-650-039-000	1,385.00	1,385.00	0.00	1,365.00	1,385.00
032-650-040-000	1,385.00	1,385.00	0.00	1,370.46	1,385.00
032-660-016-000	1,875.18	1,875.18	0.00	2,208.57	2,208.57
032-660-017-000	1,385.00	1,385.00	0.00	543.27	1,385.00
032-660-018-000	1,875.18	1,875.18	0.00	761.67	1,875.18
032-660-019-000	1,385.00	1,385.00	0.00	917.28	1,385.00
036-011-025-000	1,875.18	1,875.18	0.00	537.81	1,875.18
036-011-026-000	1,875.18	1,875.18	0.00	775.32	1,875.18
036-011-027-000	1,875.18	1,875.18	0.00	819.00	1,875.18
036-011-028-000	490.18	490.18	0.00	0.00	490.18
036-011-029-000	1,385.00	1,385.00	0.00	237.51	1,385.00
036-011-030-000	1,385.00	1,385.00	0.00	237.51	1,385.00
036-011-031-000	1,385.00	1,385.00	0.00	327.60	1,385.00
036-011-055-000	1,385.00	1,385.00	0.00	797.16	1,385.00
036-011-057-000	1,385.00	1,385.00	0.00	745.29	1,385.00
036-011-058-000	1,385.00	1,385.00	0.00	879.06	1,385.00
206 Parcels	\$321,572.88	\$321,572.88	\$0.00	\$269,551.46	\$391,000.43

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Certificate of Compliance (Situation #1 of Resolution No. 2008-05)
(More than one Assessor's Parcel Number Assigned to a single legal parcel)

<u>APN</u>	<u>Owner</u>
004-410-001-000	BORCHERDING JANICE E TRSTE ETAL
032-480-007-000	ROSE-ECKARDT PRISCILLA TRSTE
032-480-019-000	ERICSON ROBERT M & COLLEEN K TRSTES
032-480-027-000	ROSE-ECKARDT PRISCILLA TRSTE
032-640-003-000	RODRIGUEZ DANIEL J TRSTE ETAL
032-640-013-000	RETUTA ILUMINADA T TRSTE
032-640-021-000	ORZALLI DALE A & PHYLLIS TRSTES ETAL
032-640-022-000	OLSEN MICHELLE L TRSTE

TSL Release (Situation #2 of Resolution No. 2008-05)
(Prior Agreement Limiting Property Owner Obligations)

<u>APN</u>	<u>Owner</u>
004-060-008-000	MCQUISTON JAMES M & CHRISTINE A

Exempt Parcels

(Pursuant to the Rate and Method of Apportionment)

<u>APN</u>	<u>Owner</u>
004-030-058-000	NEVADA CEMETERY DISTRICT
004-060-001-000	NEVADA CITY CITY OF
004-060-002-000	NEVADA CITY CITY OF
004-060-003-000	NEVADA CITY CITY OF
004-060-015-000	U S A UNPATENTED
004-060-016-000	U S A UNPATENTED
004-060-022-000	NEVADA CITY CITY OF
004-060-059-000	NEVADA CITY CITY OF
004-060-060-000	NEVADA CITY CITY OF
004-060-086-000	U S A UNPATENTED

Agreement to Waive Right to Service

<u>APN</u>	<u>Owner</u>
004-040-071-000	ARBINI CATHERINE D TRSTE ETAL
005-010-003-000	MARSHALL FRANK L & SUSAN M TRSTES

EXHIBIT "B"
Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)
Assessor's Parcels Not Subject to CFD No. 2007-1 Special Taxes

Special Tax Prepayment Releases

(Special Tax Lien paid in full during Cash Collection Period)

<u>APN</u>	<u>Owner</u>
004-030-063-000	ELLIOT WILLIAM A & SHIRLEY L TRSTES
004-040-050-000	MOLLET THOMAS K & KATHERINE V TRSTES
004-040-067-000	THOMPSON RANDOLPH B & NAHID S TRSTES
004-510-012-000	THOMPSON RANDOLPH B & NAHID S TRSTES

Special Tax Prepayment Releases

(Special Tax Lien paid in full following Cash Collection Period)

*The property owner financed the connection fee and the connection fee has not been prepaid. The connection fee amount is still levied and collected annually via the Nevada County property tax rolls.

<u>APN</u>	<u>Owner</u>
004-030-038-000	TAYLOR ARLENE R TRSTE
004-030-042-000	WILSON JACK M & SUSAN C TRSTES*
004-030-050-000	OBRIEN JAMES S & JANICE R*
004-030-071-000	TRETHERWEY PAUL M & MARY R TRSTES
004-030-072-000	COLBY RICHARD W & NANCY TRSTES
004-040-074-000	STREBEL DAVID P ETAL
004-051-025-000	MASON THOMAS B & SUSAN S TRSTES
004-051-026-000	YEAGER DAVID A & SHIRLEY A
004-060-054-000	PAULIN ULRICH E
004-060-056-000	EDWARDS CHARLES S
004-070-050-000	KEEM JAMES M
004-410-006-000	ORZALLI DALE A & PHYLLIS TRSTES ETAL
004-410-008-000	LEGATE SPENCER P & MAREN A TRSTES*
004-410-047-000	LOCICERO ELIZABETH L
004-410-054-000	BRUSIN WILLIAM J & SUSAN TRSTES*
004-510-001-000	LYNN ARTHUR W TRSTE*
004-510-005-000	MUHLBACH JILL A
004-650-001-000	BATES DAVID K & ELIZABETH D TRSTES*
032-480-021-000	WRIGHT STUART L & VERA L TRSTES*
032-640-017-000	RYNBERG RONALD M & KAREN I*
032-640-036-000	CHIAPPARI ERNEST J & LINDA L
032-640-041-000	SUSAN A SCHOENSEE TRUST ETAL*
032-640-046-000	JAQUITH ALLISON S & TODD D
032-650-007-000	FRAZEE JEFFREY C TRSTE
032-650-013-000	HERSH HOWARD & JILL*
032-650-016-000	COLLINS DOUGLAS S & YVONNE F
032-650-033-000	CORONEL RONALD D ETAL
032-650-037-000	HOLMAN WILLIAM F JR TRSTE*
036-011-021-000	SANDIFORTH DAVID A ETAL
036-011-028-000	PARKER GARY E*
036-011-056-000	BUTTERFIELD JOHN J & EMMA J TRSTES