RECOMMENDED ACTION AND JUSTIFICATION:
Approve the inclusion of Mariposa County property APN Nos. 012-142-026 and 012-142-027 (Regional Park) in the Mariposa Public Utility District (MPUD) Assessment Districts Nos. 94-1 and 89-1; Approve the Agreement for the Deferral of Payment of Certain Assessments and authorize the Chairman of the Board of Supervisors to sign the Agreement; Authorize the County Administrative Officer to sign the Assessment Ballots approving the assessment contingent upon the approval of the Agreement for Deferral being approved by both Mariposa County and MPUD. When the County purchased this property it was agreed that the County would facilitate having the property owned by the Mariposa First Baptist Church annexed into MPUD for water and sewer service. It was the intent of the County to use the purchased property for the construction of a Regional Park and to also annex it into MPUD for water and service. Part of the annexation process includes being annexed into the MPUD Assessment Districts. An engineering study has determined that the County’s portion of infrastructure costs with the understanding that the property would eventually be developed into a Regional Park. These costs are identified as the fixed lien assessment amounts on the Assessment Ballots -- $210,947.53 for water and $14,462.18 for sewer.

At this time the County has no plans for developing this property into a Regional Park. Although a lien in these amounts against the property may have a detrimental effect on the property’s market value, after discussions with MPUD, the County does not have any other alternative at this time. Following discussions with MPUD it was determined that an agreement to defer the payment of the assessments until the property is sold, developed, or rezoned would be beneficial to both parties. No assessment payments are due or will be due unless the County develops or sells the property.

MPUD has set the Public Hearing to accept the Assessment Ballots for November 1, 2011, and the Deferral Agreement will also be considered at that time by the District Board of Directors prior to the casting of the Assessment Ballots.

BACKGROUND AND HISTORY OF BOARD ACTIONS
The Board adopted Resolution 11-134 on April 5, 2011, directing staff to request a continuance of the MPUD Public Hearing on the assessment and to have further discussions with MPUD on the matter; if the Public Hearing was not continued, staff was given direction to cast a negative vote on inclusion in the Assessment Districts. It should be noted that the MPUD Public Hearing was continued.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not approve the inclusion of Mariposa County property APN Nos. 012-142-026 and 012-142-027 in the MPUD Assessment Districts Nos. 94-1 and 89-1. The County will not be fulfilling its original commitment when the property was purchased.
<table>
<thead>
<tr>
<th>Financial Impact? ( ) Yes ( ) No</th>
<th>Current FY Cost: $</th>
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<td>( ) General ( ) Other</td>
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**CLERK’S USE ONLY:**

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<td>Abstained:</td>
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<tr>
<td>Approved</td>
<td>Minute Order Attached</td>
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<tr>
<td>( ) No Action Necessary</td>
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The foregoing instrument is a correct copy of the original on file in this office.

Date: ____________

Attest: MARGIE WILLIAMS, Clerk of the Board

County of Mariposa, State of California

By: ____________

Deputy

COUNTY ADMINISTRATIVE OFFICER:

X Requested Action Recommended

No Opinion

Comments:

CAO: ____________
COUNTY of MARIPOSA
P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

JIM ALLEN, CHAIR
JANET BIBBY, VICE-CHAIR
LEE STEETSON
LYLE TURNER
KEVIN CANN

DISTRICT V
DISTRICT III
DISTRICT I
DISTRICT II
DISTRICT IV

MARIPOSA COUNTY BOARD OF SUPERVISORS
MINUTE ORDER

TO: RICHARD J. BENSON, CAO
FROM: MARGIE WILLIAMS, Clerk of the Board

SUBJECT: Approve the Inclusion of Mariposa County Property APN Nos. 012-142-026 and 012-142-027 (Regional Park) in the Mariposa Public Utility District (MPUD) Assessment Districts Nos. 94-1 and 89-1; Approve the Agreement for the Deferral of Payment of Certain Assessments and Authorize the Board of Supervisors Chair to Sign the Agreement; Authorize the County Administrative Officer to Sign the Assessment Ballots Approving the Assessment Contingent Upon the Approval of the Agreement for Deferral being Approved by Both Mariposa County and Mariposa Public Utility District (MPUD)

RES. 11-535

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on November 1, 2011

ACTION AND VOTE:

4 Administration
Approve the Inclusion of Mariposa County Property APN Nos. 012-142-026 and 012-142-027 (Regional Park) in the Mariposa Public Utility District (MPUD) Assessment Districts Nos. 94-1 and 89-1; Approve the Agreement for the Deferral of Payment of Certain Assessments and Authorize the Board of Supervisors Chair to Sign the Agreement; Authorize the County Administrative Officer to Sign the Assessment Ballots Approving the Assessment Contingent Upon the Approval of the Agreement for Deferral being Approved by Both Mariposa County and Mariposa Public Utility District (MPUD)

BOARD ACTION: Rick Benson, County Administrative Officer, presented the staff report, and advised that he will be attending the MPUD meeting tonight, and providing the Board approves these items, he will ensure that the agreement is signed and in place tonight prior to his signing the ballots. Supervisor Bibby asked if this locks in the amounts within exhibit E of the Board item, and expressed concern that the full fifty two acres will never be completely developed. Rick Benson responded that nothing will happen until the County develops or sells the property based on the deferral agreement and the County will have the ability to negotiate with MPUD if and when the property is developed. Rick Benson described another proposal which would involve the Water Agency and some money that is owed to the Water Agency by MPUD and noted that his opinion is that there is a realistic proposal. He feels the County is holding up the process for MPUD and the First Baptist Church and it is recommended to move
forward at this time. Supervisor Turpin requested clarification relative to what would occur if the County develops or sells a portion of the land. Rick Benson responded that with either option it would kick in the re-assessment. Further discussion was held regarding a formula and re-assessment review and future negotiations relative to a loan with the Water Agency that will affect this area, Rick Benson advised that this would go before the Water Agency and stated that they did negotiate with MPUD previously to no avail. Supervisor Turpin requested clarification relative to portions of Mariposa County being exempt. Rick Benson advised that he is not aware of the history and advised that when the district was initially set up it had to be shown that a user can benefit from the Assessment District. Supervisor Turpin asked about the School District being exempt according to the chart in Exhibit E. Supervisor Cann requested information relative to interest for the amounts shown in Exhibit E. Rick Benson advised that he will watch for this and not sign the agreement if there is interest. Further discussion was held relative to the Interim Public Works Director reviewing and commenting on this item. Steve Dahlem, County Counsel, recommended the Board continue this item to 2 p.m. this afternoon to allow research for the answers prior to tonight’s meeting at MPUD. Rick Benson responded that negotiations can be done to come up with the assessment fees based on how the property is used and for just the portion that is to be developed or sold.

Discussion was held relative to County Counsel reviewing the old documents. County Counsel recommended continuing the meeting to 2:00 p.m. to allow research for answers relative to the Interim Public Works Director reviewing the amounts to ensure they are valid and possibly explain the difference in the amounts, and relative to if interest will be incurred, prior to tonight’s MPUD meeting. Rick Benson responded to Supervisor Stetson advising that in his experience in dealing with Assessment Districts, when a portion of a property in an Assessment District is to be developed the assessment fees are negotiated based on the portion of property and the use in the form of a re-assessment. Chair Allen requested Rick Benson obtain a definite answer to Supervisor Stetson’s question. Supervisor Cann noted the application process that has already begun relative to the gymnasmium.

Input from the public was provided by the following:

Ruth Sellers commented that she understood that at the time the First Baptist Church bought the property there was an agreement that the County would connect the water line to MPUD and it appears that the First Baptist Church gains everything and the only thing the County gained was fifty two acres of land. She asked why is the County obligated to pay to connect the line to the County property at this time and asked who has the obligation to connect to MPUD, the County or the Church.

Supervisor Bibby suggested that County Counsel take a look at the language relative to the line connection per Ruth Seller’s question. Supervisor Cann stated that it is his understanding that the County will cover 100% of the cost of the annexation. Discussion was held relative to calling in an MPUD representative to address questions during the continuation of this item at 2:00 p.m. this afternoon. This item was continued to 2:00 p.m. to allow research for answers to the questions of the interest issue and the reassessment in case there is a partial development or sale.

Item 4 continued

Rick Benson referred to language within the agreement that states the assessments levied by the District upon recordation or an amended notice of assessment including property to, from, and after the date of this agreement shall accrue and be assessed without interest or penalty. Mark Rowney, MPUD General Manager, responded to questions from the Board advising that the agreement does address the re-evaluation based on uses. At the time the assessment was done the figures were calculated as what the land use zoning was and what the proposed project was at the time and that this would be reevaluated at the time the parcel is developed, it does state that it would be added to your assessments in case more was used then the assessed amount, it doesn’t specifically state that it would be lowered. What has been done in the past is MPUD
has just charged for the actual use. Mark Rowney suggested Steve Dahlem and MPUD’s Counsel work on the requested added language of “or reduced or pay a portion of the amount for what is actually being developed.” Steve Dahlem agreed to amend this language with MPUD’s Counsel prior to the MPUD meeting tonight. County Counsel referenced the agreement for purchase of real property between the First Baptist Church and the County advising that there is language included that the County is responsible for all fees to be paid to MPUD relative to the annexation application and additionally County shall pay for any and all required environmental work, and assessment engineering costs incurred, and each party shall pay its respective assessment costs. Steve Dahlem stated that it is his understanding that the total cost to date is approximately $16,000 in which $8,000 has been paid by deposit and that we have not been billed for the additional $8,000. Mark Rowney advised that what MPUD is looking for at this time is the ballot. (M)Cann, (S)Stetson, Res. 11-535 was adopted approving the inclusion of Mariposa County property APN’s 012-142-026, 012-142-027 in the Mariposa Public Utility District Assessment Districts No.’s 94-1 and 89-1, approving the Agreement for the deferral of payment for certain assessments, and authorizing the Board of Supervisors Chair to sign the agreement, subject to County Counsel and MPUD Counsel agreeing to insert language allowing the assessment to be reduced based on partial development or sale of parcel; and authorizing County Administrative Officer to sign the assessment ballots approving the assessment contingent upon the agreement of deferral being approved by both the Mariposa County Board of Supervisors and the MPUD Board/Ayes: Unanimous.

Cc: Mark Rowney, General Manager, MPUD
Kris Schenk, Planning Director
Peter Rei, Public Works Director
File
February 10, 2011

Rick Benson
County Administrative Officer
PO Box 784
Mariposa CA 95338

RE: ANNEXATION OF PROPERTY
APN 012-42-023, 025, 026 and 027

Dear Mr. Benson:

The referenced annexation includes approximately 74.1 acres of land, 21.58 acres owned by the Mariposa First Baptist Church and 52.52 acres owned by Mariposa County. Mariposa County Public Works submitted an application for annexation in 2003 for both properties. Mariposa Public Utility District submitted a new application to LAFCO in August 2004. The conditions for annexation include requirements for extensions of public water & sewer systems and the land will be subject to MPUD ordinances, rules, regulations and assessments. There is also a requirement in the California Revenue and Taxation Code to negotiate an exchange of property tax revenues affected by the jurisdictional change. Before LAFCo as well as MPUD can approve and finalize the annexation there are several actions by the property owners required. Please note the following:

Assessment Districts. MPUD has established two assessment districts. Assessment District 89-1 was formed to service debt of wastewater collection system improvements in the area of the proposed annexed area. Assessment District 94-1 was formed to service the debt of a water supply project (Saxon Creek) benefitting all parcels within the District. The MPUD assessment engineer has prepared a report on proposed changes in boundaries, assessment diagram and assessment roll to include the proposed annexed properties in the assessment districts. These reports include the benefit analysis and appropriate assessments for the parcels to be annexed. Benefit for both parcels were based on project planning documents for both parcels. Assessment amounts for the Mariposa County parcel is $210,947.53 (assessment district 94-1) and $14,426.18 (assessment district B9-1). Enclosed is notice of assessments, ballots and engineer reports for both assessment district amendments. To complete the assessment district amendments MPUD has scheduled a public hearing and is providing owners with a notice of assessments.

The MPUD Board of Directors have agreed to defer payment of assessments on the county owned parcel until the parcel is either developed by the county or title is transferred to another party. Enclosed is an agreement executed by the Mariposa Public Utility District for the deferral of payment of certain assessments. If acceptable to Mariposa County please have the agreement signed and return to MPUD.
Tax Revenue Allocation. As you may recall we met with Chris Ebie and agreed to propose the existing tax share within the current district boundary be applied to the annexed area. I have enclosed MPUD board resolution 2010-1702 and a property tax sharing agreement executed by MPUD addressing the California Revenue and Taxation Code §99. A draft resolution for the Board of Supervisors’ consideration has been provided to County Counsel. If acceptable, please have the enclosed agreement signed and return to MPUD.

If you have any questions, please contact me at the above address.

Sincerely,

Mark L. Rowney
General Manager

MLR:me
cc: Kris Schenk, Exec. Dir. LAFCo
Allan Toschi, Director Public Works
MARIPOSA PUBLIC UTILITY DISTRICT
RESOLUTION #2010-1702

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MARIPOSA PUBLIC UTILITY DISTRICT ADOPTING AN AGREEMENT
FOR TAX REVENUE ALLOCATION WITH THE COUNTY OF MARIPOSA
FOR LOCAL AGENCY FORMATION COMMISSION ANNEXATION 2009-141

WHEREAS, the Mariposa Public Utility District (MPUD) requested and the Mariposa County Local Agency Formation Commission approved Annexation Application 2009-141, an application for the annexation of certain unincorporated uninhabited property into the MPUD subject to completion of the annexation by MPUD as the conducting authority (the “Annexation”); and

WHEREAS, as a condition to completion of the Annexation, MPUD and the County of Mariposa are required to negotiate a tax sharing agreement with respect to proposed jurisdictional change; and

WHEREAS, the MPUD through its Board of Directors desires to enter into an agreement with the County of Mariposa relative to tax revenue allocation with respect to the Annexation; and

WHEREAS, the MPUD and the County of Mariposa have reached an agreement within the meaning of §99 of the California Revenue and Taxation Code, a copy of which is attached hereto and incorporated by this reference herein as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Mariposa Public Utility District, as follows:

1. The foregoing recitals are true and correct.
2. The Property Tax Sharing Agreement for the Annexation of Certain Uninhabited Territory allocating tax revenue for the territory described in Local Agency Formation Commission Annexation Application 2009-141, which agreement is attached hereto as Exhibit A, is approved, and the Chairman of the Board of Directors is authorized to execute it on behalf of MPUD.
NOTICE OF PROPOSED NEW ASSESSMENTS
and
ASSESSMENT BALLOT
MARIPOSA PUBLIC UTILITY DISTRICT
Assessment District No. 94-1
(Saxon Creek Water Project)
Re: Annexation of Properties and Assessment of Saxon Creek
Water Supply Facilities Connection Rights Acquisition Cost

County of Mariposa
Mariposa County Planning Department
ATTN: Larry Enrico
P. O. Box 2039
Mariposa, CA 95338

Assessor Parcel No. 012-142-026 & 012-142-027
Proposed Assessment for these Parcels is:

Fixed Lien Assessment Amount: $210,947.53
AD 94-1 Assessment Diagram Number: 729

Pursuant to the provisions of California Government Code Sections 50078 et seq. and Section 53753, and
California Constitution Article XIIIID, Section 4, the Mariposa Public Utility District (the "District") gives the following Notice:

1. Purpose of Assessments. The District is proposing: (i) the annexation of certain lots and parcels (the
"Added Area") to the District's Assessment District No. 94-1 (Saxon Creek Water Project) (the "AD 94-1") as shown
in the Amendment No. 2 to the Boundary Map of AD 94-1, a reduced copy of which is attached to this Notice; and,
(ii) the levy of an AD 94-1 special assessment on the lots, parcels and other real property in the Added Area to pay
the cost for those properties to acquire connection rights from the District to the Saxon Creek Water Supply
Facilities financed by AD 94-1 (the "Saxon Creek Water Supply Facilities Connection Rights"), where said Saxon
Creek Water Supply Facilities Connection Rights acquisitions are required as conditions of approval for the
annexation of the Added Area properties to the District for the purpose of extending District fire services, and water
and sewer utility services to those properties.

2. The Proposed Fixed Lien Assessments. AD 94-1 Fixed Lien Assessments are proposed to be levied
on the Added Area pursuant to written requests from the Added Area property owners, on file with the District, for
the purpose of providing a means for the Added Area property owners to pay off their costs to acquire Saxon Creek
Water Supply Facilities Connection Rights over the term of years to final maturity of the existing bonds issued by the
District (the "AD 94-1 Bonds") to finance a portion of the total cost to construct the Saxon Creek Water Supply
Facilities. The proposed Fixed Lien Assessments may be paid off any time after the assessments are confirmed, or
at the option of the property owner, paid off over the 24 years remaining to the final maturity year of the AD 94-1
Bonds. If confirmed, the Fixed Lien Assessments cannot be increased without further assessment ballot approval.
The total amount of the proposed Fixed Lien Assessments for the whole Added Area is $234,352.24 and the
proposed Fixed Lien Assessment amount for your property is shown above.

A copy of Engineer's Report Exhibit B, Description of Assessment Spread Method is attached to this Notice
for your reference. The Engineer's Report is on file with the District. A copy of Engineer's Report Exhibit E,
Schedule of Assessment Payment Annual Installments New Assessment Number 729 is also attached to the
Notice, showing the schedule of annual payments to pay the Fixed Lien Assessment Amount shown above in this
Notice.
Secretary of the Board of Directors
Mariposa Public Utility District
P.O. Box 494
Mariposa, CA 95338

County of Mariposa
Mariposa County Planning Department
ATTN: Larry Enrico
P. O. Box 2039
Mariposa, CA 95338

Assessor Parcel No. 012-142-026 & 012-142-027
Proposed Assessment for these Parcels is:

Fixed Lien Assessment Amount: $210,947.53

AD 94-1 Assessment Diagram Number: 729

ASSESSMENT BALLOT:
The Property Owner shown opposite selects one of the following:

☐ IN FAVOR OF ASSESSMENT
☐ OPPOSE ASSESSMENT

Signature of Property Owner

Pursuant to the provisions of California Government Code Sections 50078 et seq. and Section 53753, and California Constitution Article XIIID, Section 4, the Mariposa Public Utility District (the “District”) gives the following Notice:

1. Purpose of Assessments. The District is proposing (the “Added Area”) to the District’s Assessment District No. 94-1 in the Amendment No. 2 to the Boundary Map of AD 94-1, and the levy of an AD 94-1 special assessment on the lots, the cost for those properties to acquire connection rights to Water Supply Facilities financed by AD 94-1 (the “Saxon Creek Water Supply Facilities Connection Rights”), where said Saxon Creek Water Supply Facilities Connection Rights acquired connection of the Added Area properties to the District for and sewer utility services to those properties.

2. The Proposed Fixed Lien Assessments. A

A copy of Engineer’s Report Exhibit B, Description of Assessment Spread Method is attached to this Notice for your reference. The Engineer’s Report is on file with the District. A copy of Engineer’s Report Exhibit E, Schedule of Assessment Payment Annual Installments New Assessment Number 729 is also attached to the Notice, showing the schedule of annual payments to pay the Fixed Lien Assessment Amount shown above in this Notice.
3. Public Hearing. F a taking final action on the proposed annexation and levy of fixed lien assessments, the Board of Directors (the “Board”) of the District will hold a Public Hearing at 6:30 p.m. on April 5, 2011 (or as soon thereafter as circumstances permit), at its regular meeting place, the District Office, 4992 – 7th Street, Mariposa, California 95338, to hear and consider objections and protests to: (i) the proposed annexation of the lots and parcels within the Added Area to AV 94-1; (ii) the levy of an AD 94-1 special assessment on the lots, parcels and other real property in the Added Area to pay the cost to acquire connection rights from the District to the Saxon Creek Water Supply Facilities financed by AD 94-1; and, (iii) any other aspect of the proposed annexation of the Added Area and the proposed levy of assessments therein.

4. Assessment Ballot. Anytime before the end of the Public Hearing, any property owner in the Added Area may submit the Assessment Ballot, which is the upper part of this Notice, to the District Secretary. To do so, the owner must: (i) cut off the Ballot portion above; (ii) mark the Ballot either “In Favor of Assessment” or “Oppose Assessment;” (iii) sign the Assessment Ballot and place it in the return envelope provided with this Notice; and, (iv) seal the envelope and return it and the Ballot by mail (affix postage, please) or by hand delivery to the District at the address on the envelope. Any Assessment Ballot returned unmarked, unsigned or not enclosed in the return envelope will be rejected and not counted. The law requires that the Assessment Ballots remain sealed until the Public Hearing is officially closed and tabulation begins. The Assessment Ballot may be submitted, changed or withdrawn at any time before the end of the Public Hearing. If you need a replacement Assessment Ballot, contact the person shown in Section 5 below.

The Board has designated the Manager of the District as the impartial person to conduct the tabulation of the ballots. The tabulation will take place in the regular meeting place of the District Board, the District Office, 4992 – 7th Street, Mariposa, California 95338 at the conclusion of the Public Hearing. The tabulation will be open to the public. Once opened, the Assessment Ballots are available for public inspection. Unless the Public Hearing is continued, the Board expects that the ballots will be tabulated and the results reported to the Board at its meeting of April 5, 2011 for final action.

The assessment shall not be imposed if the Assessment Ballots submitted in opposition to the assessment exceed the Assessment Ballots submitted in favor of the assessments, with Ballots weighted according to the proportional financial obligation of the affected property. If there is majority approval, the Board intends to proceed to annex the Added Area and levy the proposed Fixed Lien Assessments in the total amount described herein.

5. More Information. If you have questions about your Assessment or need more information contact: Mark Rowney, District Manager, at the District Office address presented above in this Notice, Telephone: (209) 966-2515. The Engineer’s Report and other written material about the proposed annexation and assessment levy may be seen at the District Office during regular business hours of 8:00 a.m. to 5:00 p.m.

Dated as of February 1, 2011

Secretary of the Board of Directors
EXHIBIT B
ENGINEER'S REPORT
PROPOSED CHANGES IN BOUNDARIES, ASSESSMENT DIAGRAM, AND ASSESSMENT ROLL FOR MARIPOSA PUBLIC UTILITY DISTRICT
ASSESSMENT DISTRICT NO. 94-1
(SAXON CREEK WATER PROJECT)
RE: ANNEXATION OF PROPERTIES AND ASSESSMENT OF WATER SUPPLY FACILITIES CAPACITY USE RIGHTS ACQUISITION COST

DESCRIPTION OF ASSESSMENT SPREAD METHOD

BACKGROUND

The objectives of this proposed change proceeding adding New Assessment 728 and New Assessment 729 (the “New Assessments 728 & 729”) to AD 94-1 are as follows:

1. To define the beneficial cost for acquisition from the MPUD of Saxon Creek Facilities Connection Rights, providing thereby sufficient capacity to serve the estimated municipal water demands for all site development improvements authorized to be constructed on New Assessment 728 and proposed, in concept, to be constructed on New Assessment 729 (also referred to in this Engineer's Report as the “Annexation Properties”); and

2. To confirm a 1913 Act assessment lien on each of the Annexation Properties in the total amount of their beneficial costs for acquisition of Saxon Creek Facilities Connection Rights and to add those lien amounts to the AD 94-1 Assessment Roll. New Assessments 728 & 729 are to be added to the AD 94-1 Assessment Roll without increasing the total cost of the Saxon Creek Water Supply Facilities financed by AD 94-1 and without decreasing the level of special benefits from those facilities received by the parcels that were assessed a share of their total cost.

The original AD 94-1 Assessment Spread Method that is part of the AD 94-1 Engineer's Report provided a description of how the estimated total cost of the Saxon Creek Water Supply Facilities financed by AD 94-1 was allocated to the properties located in AD 94-1, in proportion to the estimated level of special benefit that each assessed parcel will receive from the Saxon Creek Water Supply Facilities. This Engineer's Report Exhibit B, Description of Assessment Spread Method (the “Assessment Spread Method”) presents an analysis of the development plans for the Annexation Properties, as those plans are described in Engineer's Report Section I, to: i) determine the estimated volume of municipal water supply delivery capacity those properties will need from the Saxon Creek Water Supply Facilities to serve the scope of their authorized and proposed site development plans; ii) describe how the water capacity needs of the Annexation Properties are related to the special benefits provided to MPUD properties by the
Saxon Creek Water Supply Facilities; and, iii) describe how the cost proposed to be assessed to the Annexation Properties for acquisition of Saxon Creek Facilities Connection Rights is calculated in the same manner as the original AD 94-1 parcel assessments were calculated.

The findings and recommendations of this Assessment Spread Method will satisfy the first objective of this change proceeding, by defining the beneficial cost to acquire the requisite Saxon Creek Facilities Connection Rights needed for development of the Annexation Properties. The second objective will be achieved only by MPUD Board action taken, following a duly noticed hearing on these AD 94-1 Change and Modification proceedings, to adopt a resolution approving this Engineer’s Report and ordering the proposed changes to boundaries, diagram, and assessment roll.

DESCRIPTION OF AD 94-1 BENEFITS

According to the AD 94-1 Assessment Spread Method, the special benefit provided to AD 94-1 parcels by the Saxon Creek Water Supply Facilities is the delivery of a reliable supply of water to the MPUD water users to augment the Stockton Creek surface water and groundwater supplied from several wells, which together had previously been the only sources of MPUD water supply. The Saxon Creek water can be delivered to all MPUD properties, while the Stockton Creek Project Facilities water deliveries are limited to the parcels within the original MPUD boundaries. MPUD staff, working with the Annexation Proponents, has estimated the water supply needs of the Annexation Properties and has made the finding that the Saxon Creek Water Supply Facilities have the capacity available to serve the Annexation Properties without decreasing the level of service and of special benefits provided to the parcels that were assessed a share of the beneficial cost of the Saxon Creek Water Supply Facilities.

The beneficial cost assessed by AD 94-1 is the share of the estimated total cost of the Saxon Creek Water Supply Facilities that is proportional to the volume of Saxon Creek water each parcel needs to serve its municipal water consumption demands at build out development of the property, as compared to the total volume of water needed to serve the municipal water demands within the area of benefit of the Saxon Creek Water Supply Facilities. The area of benefit for assessment of the cost of the Saxon Creek Water Supply Facilities is defined in the AD 94-1 Assessment Spread Method as “limited to all of the developed and buildable undeveloped property within the existing boundaries of the MPUD (the “AD 94-1 Benefit Area”).” The AD 94-1 Assessment Spread Method states further that “In the event certain parcels now outside the MPUD do proceed to development through annexation to the MPUD, those parcels would be required to pay a connection fee that will include, among other charges, a reasonable charge to acquire capacity in Saxon Creek Project Improvements.”

The “connection rights” to the Saxon Creek Water Supply Facilities that are to be acquired by the Annexation Properties are defined, for the purpose of this Assessment Spread Method, as being equivalent to the level of service and special benefit those facilities provide to the AD 94-1 benefitted properties. The cost proposed to be assessed to the Annexation Properties for acquisition of those connection rights is defined, for the purpose of this Assessment Spread
Method, as equivalent to the aforesaid AD 94-1 assessed beneficial cost, i.e., access to Saxon Creek Water Supply Facilities water delivered through the MPUD distribution piping system, in a volume sufficient to serve the property’s municipal water demands at build out development.

According to the AD 94-1 Assessment Spread Method, the level of estimated individual parcel benefit received from the Saxon Creek Water Supply Facilities is based on average water consumption and existing land use, assuming build out of all parcels to Mariposa TPA Specific Plan densities. The level of separate parcel benefit is expressed in Equivalent Dwelling Units (“EDU”) of water consumption, with one EDU (the “1-EDU”) defined as the level of special benefit received by a detached, single-family residence (the “SFR”). The AD 94-1 Assessment Spread Method further defines 1-EDU as an average municipal water demand of 230 gallons per day (the “gpd”) and sets forth the following EDU factors for the listed types of existing and potential residential development:

(a) Apartments = 0.75 EDU  
(b) Condominiums = 1.00 EDU  
(c) Mobile Homes (no restrictions) = 1.00 EDU  
(d) Mobile Homes (limited occupancy) = 0.41 EDU  
(e) Lodging Unit (motel, bed and breakfast) = 0.44 EDU

Institutional parcel benefits for existing schools, churches, and the John C. Fremont Hospital were estimated based on average water consumption data taken from MPUD records and converted to EDU’s.

CALCULATION OF SAXON CREEK FACILITIES CONNECTION RIGHTS ACQUISITION COSTS

MFBC Saxon Creek Facilities Connection Rights Acquisition Cost Calculation:

The AD 94-1 Assessment Spread Method referenced approved development plans as the basis for calculating total beneficial EDU’s for parcels with such approved plans that authorized conditional use development densities. CUP-259, described in Engineer’s Report Section I, approved the following development plan for the MFBC Property:

New Church Facilities: a 20,223 square foot (the “sq. ft.”) main facility that will include a 548-seat sanctuary, a multi-purpose building, and a parsonage; and

New School Facilities: school buildings totaling 14,444 sq. ft. approved for a 150-student population, and supporting playfields.

The beneficial EDU’s for New Assessment 728 are calculated based on the estimated municipal water supply capacity needed to serve build out of the property with the above uses. The EDU calculation analysis for development of those facilities was prepared by MPUD staff based on historic water usage records for: i) several existing Mariposa churches, to estimate the water
supply needs for the proposed New Church Facilities; and, ii) for the Mariposa Elementary School, to estimate the water supply needs for the proposed New School Facilities, as follows:

A. New Church Facilities:

The MPUD staff review of water usage records for existing churches led to a finding of a water usage rate of 28,000 gallons per month. Reference to Engineer’s Report Exhibit C, “Table C-I, AD 94-1 Saxon Creek Water Supply Facilities Connection Rights Acquisition Cost Calculation for the Proposed Annexation of the Mariposa First Baptist Church Property to the MPUD” (the “Table C-I”) will show in its item I.B.ii that the estimated annual water use for the New Church Facilities is projected to be 336,000 gallons.

B. New School Facilities:

The MPUD staff review of water usage records for the Mariposa Elementary School led to a finding of a water usage rate of 32 gpd per student. Reference to Table C-I will show in its item I.B.i.a. that the estimated annual water use for the New School Facilities is projected to be 1,248,000 gallons. This usage rate is annualized to include estimated summer time playfield irrigation water usage.

C. Estimated Total Water Usage – MFBC Property:

The annual water usages for the New Church and New School facilities are added and their 1,584,000 gallons per year total is shown in item I.C of Table C-I; that total is converted to an estimated daily usage of 4,340 gpd, shown in the adjacent column of item I.C.

D. Calculate Total EBU – MFBC Property

The 4,340 gpd estimated water usage at build out of the MFBC Property pursuant to CUP-259 is divided by the 230 gpd water use rate for 1-EDU of Saxon Creek Water Supply Facilities special benefit, to calculate the 18.9 EDU of Saxon Creek Facilities Connection Rights that need to be acquired to supply the estimated municipal water demands for development of the MFBC Property. (See Table C-I, item II.A.ii)

E. Calculation of Connection Rights Acquisition Cost – MFBC Property

It is the finding of this Assessment Spread Method that the Beneficial Cost per EDU for acquisition from the MPUD of Saxon Creek Water Supply Facilities Connection Rights is equal to the total amount confirmed to AD 94-1 assessment on a parcel allocated 1-EDU by the AD 94-1 Assessment Spread Method. Reference to AD 94-1 Engineer’s Report Exhibit C, Consolidated Tabulation of Parcel Assessment Rates will show that the amount assessed to every parcel shown thereon with 1-EDU of benefit, and not paid in full by the Mariposa County Water Agency Grant, is $1,584.88. Therefore, the Beneficial Cost to acquire Saxon Creek Water Supply Facilities Connection Rights is $1,584.88 per EDU. The $1,584.88
Beneficial Cost per EDU was calculated by dividing the net beneficial cost of the Saxon Creek Water Supply Facilities by the total number of benefited EDU estimated to exist within the AD 94-1 Benefit Area. Accordingly, the estimated total beneficial cost for the MFBC to acquire 18.9 EDU of Saxon Creek Water Supply Facilities Connection Rights is:

\[ 18.9 \text{ EDU} \times \$1,584.88/\text{EDU} = \$29,954.23. \]

F. Total Amount Proposed for Levy as an AD 94-1 Assessment Re: MFBC Property:

The MPUD records show that the MFBC has made an initial payment of $6,339.52 toward the total acquisition cost of Saxon Creek Facilities Connection Rights. Accordingly, the net amount owed by the MFBC for Saxon Creek Facilities Connection Rights and the amount to be levied on the MFBC Property as an AD 94-1 assessment lien is $29,954.23 - $6,339.52 = $23,614.71.

**County Future Regional Park Property Saxon Creek Facilities Connection Rights Acquisition Cost Calculation:**

The County Future Regional Park-MPUD Service Plan, described in Engineer’s Report Section I, was prepared by MPUD staff based on the development concept for the proposed County Future Regional Park Property-Sports Complex provided to the MPUD by Mariposa County, and the scope of development proposed in that concept plan is summarized as follows:

**Play Fields – Irrigation Water Use:** the development concept proposed a regional park and sports complex to include general and specialized play fields on the 52.52-acre property, requiring MPUD water for irrigation; and

**Regional Park Facilities:** the development concept also includes several day use facilities that are generally described as a recreation center, a swimming pool, and playfield concessions.

The beneficial EDU’s for New Assessment 729 are calculated based on the estimated municipal water supply capacity needed to serve build out of the property with the above uses. The EDU calculation analysis for development of those facilities was prepared by MPUD staff based on the estimated water usages for the play fields and park facilities described below:

A. Play Fields – Irrigation Water Use:

The estimated irrigation water demand for the proposed County Future Regional Park is 10,625,000 gallons per year. Reference to Engineer’s Report Exhibit C, “Table C-II, AD 94-1 Saxon Creek Water Supply Facilities Connection Rights Acquisition Cost Calculation for the Proposed Annexation of the County Future Regional Park Property to the MPUD” (the “Table C-II”) shows that estimated annual total in its item I.A.i.a.
B. Regional Park Facilities:

Table C-II shows the estimated annual water usage for the Recreational Center, Swimming Pool, and Play Field-Including Concessions in its items I.B.i through I.B.iii. Table C-II, item I.B.iv shows the estimated 546,000 gallons per year estimated total water usage for those facilities.

C. Estimated Total Water Usage – County Future Regional Park Property:

The annual water usages for the Play Fields – Irrigation Water Use and Regional Park Facilities are added and their 11,171,000 gallons per year total is shown in item I.C of Table C-II; that total is converted to an estimated daily usage of 30,605 gpd, as shown in Table C-II, item I.C.i.

D. Calculate Total EBU – County Future Regional Park Property

The 30,605 gpd estimated water usage at build out of the County Future Regional Park Property pursuant to County Future Regional Park-MPUD Service Plan is divided by the 230 gpd water use rate for 1-EDU of Saxon Creek Water Supply Facilities special benefit, to calculate the 133.1 EDU of Saxon Creek Facilities Connection Rights that need to be acquired to supply the total estimated municipal water demands for development of the County Future Regional Park Property. (See Table C-I, item II.A.ii)

E. Calculation of Connection Rights Acquisition Cost – County Future Regional Park Property

As previously stated, the **Beneficial Cost to acquire Saxon Creek Water Supply Facilities Connection Rights is $1,584.88 per EDU**. Accordingly, the estimated total beneficial cost to acquire 133.1 EDU of Saxon Creek Water Supply Facilities Connection Rights is:

\[133.1 \text{ EDU} \times \$1,584.88/\text{EDU} = \$210,947.53\]

F. Total Amount Proposed for Levy as an AD 94-1 Assessment Re: County Future Regional Park Property:

The MPUD records show that the County has not made any initial payments toward the total cost to acquire Saxon Creek Water Supply Facilities Connection Rights. Accordingly, the total cost shown in the above item E to acquire 133.1 EDU of Saxon Creek Facilities Connection Rights is the amount proposed in this Engineer's Report to be levied on the County Regional Park Property as an AD 94-1 assessment lien.
AD 94-1 AMENDED ASSESSMENT ROLL ADDING NEW ASSESSMENTS 728 & 729

Reference is made to Engineer’s Report “Exhibit A, Amendment to Assessment Roll for AD 94-1 Adding New Assessments 728 & 729” (the “Exhibit A”), showing the total amounts of $23,614.71 as the “Assessment Amount” for New Assessment Number 728, and $210,947.53 as the “Assessment Amount” for New Assessment 729. The Assessment Amounts shown on Exhibit A have been apportioned according to the special benefits received by the Annexation Properties that are assigned New Assessment Numbers 728 & 729, respectively, as shown on AD 94-1 Diagram Amendment No. 10. The proportionate special benefits to New Assessments 728 & 729 from the acquisition of Saxon Creek Facilities Connection Rights have been determined in relationship to the entirety of the capital cost of the Saxon Creek Water Supply Facilities and the total amount assessed on those properties does not exceed the reasonable cost of the proportionate special benefit confirmed on each property. Only special benefit costs are assessed for the Saxon Creek Water Supply Facilities; the general benefit costs have been ascertained and paid in full from contribution sources other than the AD 94-1 Assessment, as shown in the AD 94-1 Engineer’s Report.

ASSESSMENT PAYMENT PLAN – NEW ASSESSMENTS 728 & 729

As described in Engineer’s Report Section II, the Annexation Proponents have requested that the annexation of their properties to AD 94-1 include a financing plan for long term payment of their assessed costs to acquire Saxon Creek Facilities Connection Rights (the “Assessment Payment Plan”). The Assessment Payment Plan described in Section II will provide for the Saxon Creek Facilities Connection Rights acquisition costs assessed to New Assessment 728 & 729 to be paid in annual installments, with interest charged on the declining principal balance of each assessment at the same rate as the interest payable on the AD 94-1 Assessment Bonds (the “AD 94-1 Bonds”). The AD 94-1 Bonds are being repaid in annual installments that are billed on each assessed property’s regular property tax bill issued by Mariposa County. Interest is paid to the holders of the AD 94-1 Bonds on March 2 and September 2 of each year and payments of principal in the amount of the currently maturing bonds are made on each September 2. The AD 94-1 Bonds were issued in series, with one series of the bonds maturing every year, through the final maturity date of September 2, 2034.

The Assessment Payment Plan is proposed to be structured so that the interest begins to accrue beginning on the September 2 next succeeding the date the Notice of Amendment to Assessment Roll for AD 94-1 is recorded to add New Assessments 728 & 729 to the AD 94-1 Assessment Roll. The current plan is for the proposed change and modification proceeding to add the Annexation Properties to AD 94-1 and to levy the assessments described above to be completed in the first half of 2011. Accordingly, interest on the Assessment Payment Plan first installment would begin to accrue on September 2, 2011, and the first installment of the Assessment Payment Plan would be placed on the 2011 property tax bills for the Annexation Properties and on all ensuing property tax bills running through 2034; or to an earlier date upon which the owners of the Annexation Properties might pay the remaining balance of their AD 94-1 assessment in full. Reference is made to Exhibit D “Schedule of Assessment Payment Annual
Installs Mariposa First Baptist Church Property New Assessment 728" (the "Exhibit D"), attached hereto, and incorporated herein, for the table showing the installment payment schedule for the MFBC Property that begins in 2011 and runs through 2034. Reference is also made to Exhibit E, Schedule of Assessment Payment Annual Installs Mariposa County Future Regional Park Property New Assessment 729" (the "Exhibit E"), attached hereto and incorporated herein, for the table showing the installment payment schedule for the County Future Regional Park Property that begins in 2011 and runs through 2034.

[Remainder of page left intentionally blank]
ASSESSMENT ENGINEER'S CERTIFICATION OF THE ASSESSMENT SPREAD METHOD

This Engineer's Report and Assessment Spread Method have been prepared to present the following:

1. An estimate of the beneficial cost for acquisition from the MPUD of Saxon Creek Facilities Connection Rights for New Assessments 728 & 729, including a finding that the water supply needs of New Assessments 728 & 729 can be served by the Saxon Creek Water Supply Facilities without reducing the level of service and special benefit those facilities currently provide to the MPUD assessed parcels located within the AD 94-1 Benefit Area; and

2. A description of the method used to apportion those Saxon Creek Facilities Connection Rights Acquisition Costs to New Assessments 728 & 729 in proportion to the estimated special benefit derived by each property from the Saxon Creek Water Supply Facilities. General and Special Benefits and their proportional cost shares are identified in the AD 94-1 Engineer's Report, including costs for parcels owned by any government agency, and only costs for improvements that provide special benefits to New Assessments 728 & 729 are proposed to be assessed to them.

However, this Engineer's Report and this Assessment Spread Method make no recommendation as to the economic feasibility for the levy of the assessments on New Assessments 728 & 729 in the amounts shown on Exhibit A, nor on the financial feasibility for the acceptance by the MPUD of the assessment liens on New Assessments 728 & 729 as security for the payment of those assessments to the MPUD, as described in the Assessment Payment Plan presented above.

Edward J. Wilson
R.C.E. 23269 (Expires 12/31/11)
Assessment Engineer for Assessment
District No. 94-1 Change and Modification
EXHIBIT E

ENGINEER’S REPORT
PROPOSED CHANGES IN BOUNDARIES,
ASSESSMENT DIAGRAM, AND ASSESSMENT ROLL FOR
MARIPosa PUBLIC UTILITY DISTRICT
ASSESSMENT DISTRICT NO. 94-1
(SAXON CREEK WATER PROJECT)
RE: ANNEXATION OF PROPERTIES AND ASSESSMENT OF SAXON CREEK
WATER SUPPLY FACILITIES CONNECTION RIGHTS ACQUISITION COST

SCHEDULE OF ASSESSMENT PAYMENT ANNUAL INSTALLMENTS
MARIPosa COUNTY FUTURE REGIONAL PARK PROPERTY
NEW ASSESSMENT NUMBER 729

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TOTALS: $210,947.53 $134,927.27 $342,874.80
NOTICE OF
PROPOSED NEW ASSESSMENTS
and
ASSESSMENT BALLOT
MARIPOSA PUBLIC UTILITY DISTRICT
Assessment District No. 89-1
(Sewer Project)
Re: Annexation of Properties and Assessment of Sewer Facilities Connection Rights Acquisition Cost

Assessment Ballot:
The Property Owner shown opposite selects one of the following:

☐ IN FAVOR OF ASSESSMENT
☐ OPPOSE ASSESSMENT

Signature of Property Owner

Pursuant to the provisions of California Government Code Sections 50078 et seq. and Section 53753, and California Constitution Article XIIID, Section 4, the Mariposa Public Utility District (the "District") gives the following Notice:

1. Purpose of Assessments. The District is proposing: (i) the annexation of certain lots and parcels (the "Added Area") to the District's Assessment District No. 89-1 (Sewer Project) (the "AD 89-1") as shown in the Amendment No. 1 to the Boundary Map of AD 89-1, a reduced copy of which is attached to this Notice; and, (ii) the levy of an AD 89-1 special assessment on the lots, parcels and other real property in the Added Area to pay the cost for those properties to acquire connection rights from the District to the Sewer Facilities financed by AD 89-1 (the "AD 89-1 Sewer Facilities Connection Rights"), where said AD 89-1 Sewer Facilities Connection Rights acquisitions are required as conditions of approval for the annexation of the Added Area properties to the District for the purpose of extending District fire services, and water and sewer utility services to those properties.

2. The Proposed Fixed Lien Assessments. AD 89-1 Fixed Lien Assessments are proposed to be levied on the Added Area pursuant to written requests from the Added Area property owners, on file with the District, for the purpose of providing a means for the Added Area property owners to pay off their costs to acquire AD 89-1 Sewer Facilities Connection Rights over the term of years to final maturity of the existing bonds issued by the District (the "AD 89-1 Bonds") to finance a portion of the total cost to construct the AD 89-1 Sewer Facilities. The proposed Fixed Lien Assessments may be paid off any time after the assessments are confirmed, or at the option of the property owner, paid off over the 20 years remaining to the final maturity year of the AD 89-1 Bonds. If confirmed, the Fixed Lien Assessments cannot be increased without further assessment ballot approval. The total amount of the proposed Fixed Lien Assessments for the whole Added Area is $26,734.23 and the proposed Fixed Lien Assessment amount for your property is shown above.

A copy of Engineer's Report Exhibit B, Description of Assessment Spread Method is attached to this Notice for your reference. The Engineer's Report is on file with the District. A copy of Engineer's Report Exhibit E, Schedule of Assessment Payment Annual Installments New Assessment Number 77 is also attached to the Notice, showing the schedule of annual payments to pay the Fixed Lien Assessment Amount shown above in this Notice.
Secretary of the Board of Directors
Mariposa Public Utility District
P.O. Box 494
Mariposa, CA 95338

County of Mariposa
Mariposa County Planning Department
ATTN: Larry Enrico
P. O. Box 2039
Mariposa, CA 95338

Assessor Parcel No. 012-142-026 & 012-142-027
Proposed Assessment for these Parcels is:

Fixed Lien Assessment Amount: $14,462.18

AD 89-1 Assessment Diagram Number: 77

Pursuant to the provisions of California Government Code Sections 50078 et seq. and Section 53753, and California Constitution Article XIIIAD, Section 4, the Mariposa Public Utility District (the "District") gives the following Notice:

1. **Purpose of Assessments.** The District is proposing: (i) the annexation of certain lots and parcels (the "Added Area") to the District's Assessment District No. 89-1 (Sewer Project) (the "AD 89-1") as shown in the Amendment No. 1 to the Boundary Map of AD 89-1, a reduced copy of which is attached to this Notice; and (ii) the levy of an AD 89-1 special assessment on the lots, parcels and other real property in the Added Area to pay the cost for those properties to acquire connection rights from the District to the Sewer Facilities financed by AD 89-1 (the "AD 89-1 Sewer Facilities Connection Rights"), where said AD 89-1 Sewer Facilities Connection Rights acquisitions are required as conditions of approval for the annexation of the Added Area properties to the District for the purpose of extending District fire services, and water and sewer utility services to those properties.

2. **The Proposed Fixed Lien Assessments.** AD 89-1 Fixed Lien Assessments are proposed to be levied on the Added Area pursuant to written requests from the Added Area property owners, on file with the District, for the purpose of providing a means for the Added Area property owners to pay off their costs to acquire AD 89-1 Sewer Facilities Connection Rights over the term of years to final maturity of the existing bonds issued by the District (the "AD 89-1 Bonds") to finance a portion of the total cost to construct the AD 89-1 Sewer Facilities. The proposed Fixed Lien Assessments may be paid off any time after the assessments are confirmed, or at the option of the property owner, paid off over the 20 years remaining to the final maturity year of the AD 89-1 Bonds. If confirmed, the Fixed Lien Assessments cannot be increased without further assessment ballot approval. The total amount of the proposed Fixed Lien Assessments for the whole Added Area is $29,734.23 and the proposed Fixed Lien Assessment amount for your property is shown above.

A copy of Engineer's Report Exhibit B, Description of Assessment Spread Method is attached to this Notice for your reference. The Engineer's Report is on file with the District. A copy of Engineer's Report Exhibit E, Schedule of Assessment Payment Annual Installments New Assessment Number 77 is also attached to the Notice, showing the schedule of annual payments to pay the Fixed Lien Assessment Amount shown above in this Notice.
3. Public Hearing. Before taking final action on the proposed annexation and levy of fixed lien assessments, the Board of Directors (the "Board") of the District will hold a Public Hearing at 6:30 p.m. on April 5, 2011 (or as soon thereafter as circumstances permit), at its regular meeting place, the District Office, 4992 – 7th Street, Mariposa, California 95338, to hear and consider objections and protests to: (i) the proposed annexation of the lots and parcels within the Added Area to AD 89-1; (ii) the levy of an AD 89-1 special assessment on the lots, parcels and other real property in the Added Area to pay the cost to acquire connection rights from the District to the Sewer Facilities financed by AD 89-1; and, (iii) any other aspect of the proposed annexation of the Added Area and the proposed levy of assessments therein.

4. Assessment Ballot. Anytime before the end of the Public Hearing, any property owner in the Added Area may submit the Assessment Ballot, which is the upper part of this Notice, to the District Secretary. To do so, the owner must: (i) cut off the Ballot portion above; (ii) mark the Ballot as either "In Favor of Assessment" or "Oppose Assessment;" (iii) sign the Assessment Ballot and place it in the return envelope provided with this Notice; and, (iv) seal the envelope and return it and the Ballot by mail (affix postage, please) or by hand delivery to the District at the address on the envelope. Any Assessment Ballot returned unmarked, unsigned or not enclosed in the return envelope will be rejected and not counted. The law requires that the Assessment Ballots remain sealed until the Public Hearing is officially closed and tabulation begins. The Assessment Ballot may be submitted, changed or withdrawn at any time before the end of the Public Hearing. If you need a replacement Assessment Ballot, contact the person shown in Section 5 below.

The Board has designated the Manager of the District as the impartial person to conduct the tabulation of the ballots. The tabulation will take place in the regular meeting place of the District Board, the District Office, 4992 – 7th Street, Mariposa, California 95338 at the conclusion of the Public Hearing. The tabulation will be open to the public. Once opened, the Assessment Ballots are available for public inspection. Unless the Public Hearing is continued, the Board expects that the ballots will be tabulated and the results reported to the Board at its meeting of April 5, 2011 for final action.

The assessment shall not be imposed if the Assessment Ballots submitted in opposition to the assessment exceed the Assessment Ballots submitted in favor of the assessments, with Ballots weighted according to the proportional financial obligation of the affected property. If there is majority approval, the Board intends to proceed to annex the Added Area and levy the proposed Fixed Lien Assessments in the total amount described herein.

5. More Information. If you have questions about your Assessment or need more information contact: Mark Rowney, District Manager, at the District Office address presented above in this Notice, Telephone: (209) 966-2515. The Engineer’s Report and other written material about the proposed annexation and assessment levy may be seen at the District Office during regular business hours of 8:00 a.m. to 5:00 p.m.

Dated as of February 1, 2011

Secretary of the Board of Directors
MAP OF ASSESSMENT DISTRICT NO. 89-1 EXISTING BOUNDARIES, MAP OF AREA ANNEXED TO ASSESSMENT DISTRICT NO. 89-1 BY THIS AMENDMENT NO. 1, AND DESCRIPTION OF BOUNDARIES OF AREA ANNEXED TO ASSESSMENT DISTRICT NO. 89-1 BY THIS AMENDMENT NO. 1

LEGEND

- EXISTING BOUNDARY OF ASSESSMENT DISTRICT NO. 89-1 (AD 89-1)
- BOUNDARY OF AREA ANNEXED TO ASSESSMENT DISTRICT NO. 89-1 BY THIS AMENDMENT NO. 1

NOTES:
1. PURSUANT TO THIS AMENDMENT NO. 1 TO BOUNDARY MAP OF ASSESSMENT DISTRICT NO. 89-1, PROPERTIES DESCRIBED AS MARIPOSA COUNTY ASSESSOR'S PARCEL NUMBERS 64713-001-021-005, 014-147-005, 014-147-005, 014-147-005, AND 014-147-005 ON THE MAP REFERENCED AS "MARIPOSA COUNTY ASSESSOR'S PARCEL ANNEXATION NO. 2004-1, BAPTIST CHURCH/COFFEE SHOP PROJECT, TO THE MARIPOSA PUBLIC UTILITIES DISTRICT" REFERENCED BELOW ARE ANNEXED TO ASSESSMENT DISTRICT NO. 89-1.
2. ALL PROPERTIES ANNEXED BY THIS AMENDMENT NO. 1 ARE LOCATED IN PROJECTED SECTION 15 IN THE RANCHOS LOS MARIPOSA, TOWNSHIP 5 SOUTH, RANGE 12 EAST, MOUNT DIABLO Base AND MERIDIAN (T 5 S, R 12 E, MDB & M).

MAP AND DOCUMENT REFERENCES:
1. EXHIBIT B, PLAT ANNEXATION NO. 2004-1, BAPTIST CHURCH/COFFEE SHOP PROJECT, TO THE MARIPOSA PUBLIC UTILITIES DISTRICT PREPARED BY FREEMAN & FREEMAN, MARIPOSA, CALIFORNIA (ON FILE IN THE OFFICE OF THE MARIPOSA PUBLIC UTILITIES DISTRICT), AND AS SHOWN ON MARIPOSA COUNTY ASSESSOR'S MAP FILED IN ASSESSOR'S MAP BOOK 12 AT PAGE 140.
2. MARIPOSA COUNTY ASSESSOR'S MAP FILED IN ASSESSOR'S MAP BOOK 12 AT PAGE 140.
EXHIBIT B

ENGINEER'S REPORT
PROPOSED CHANGES IN BOUNDARIES, ASSESSMENT DIAGRAM, AND ASSESSMENT ROLL FOR MARIPOSA PUBLIC UTILITY DISTRICT ASSESSMENT DISTRICT NO. 89-1 (SEWER PROJECT)
RE: ANNEXATION OF PROPERTIES AND ASSESSMENT OF SEWER CONNECTION RIGHTS ACQUISITION COST

DESCRIPTION OF ASSESSMENT SPREAD METHOD

BACKGROUND

The objectives of this proposed change proceeding adding New Assessment 76 and New Assessment 77 (the “New Assessments 76 & 77”) to AD 89-1 are as follows:

1. To define the beneficial cost for acquisition from the MPUD of AD 89-1 Sewer Facilities Connection Rights, providing thereby sufficient capacity to serve the estimated domestic wastewater discharge demands for all site development improvements authorized to be constructed on New Assessment 76 and proposed, in concept, to be constructed on New Assessment 77 (also referred to in this Engineer's Report as the “Annexation Properties”); and

2. To confirm a 1913 Act assessment lien on each of the Annexation Properties in the total amount of their beneficial costs for acquisition of AD 89-1 Sewer Facilities Connection Rights and to add those lien amounts to the AD 89-1 Assessment Roll. New Assessments 76 & 77 are to be added to the AD 89-1 Assessment Roll without increasing the total cost of the AD 89-1 Sewer Facilities financed by AD 89-1 and without decreasing the level of special benefits from those facilities received by the parcels that were assessed a share of their total cost.

The original AD 89-1 Assessment Spread Method that is part of the AD 89-1 Engineer's Report provides a description of how the estimated total cost of the AD 89-1 Sewer Facilities was allocated to the properties located in AD 89-1, in proportion to the estimated level of special benefit that each assessed parcel will receive from the AD 89-1 Sewer Facilities. This Engineer's Report Exhibit B, Description of Assessment Spread Method (the “Assessment Spread Method”) presents an analysis of the development plans for the Annexation Properties, as those plans are described in Engineer's Report Section I, to: i) determine the estimated volume of domestic wastewater those properties will discharge into the AD 89-1 Sewer Facilities at full build out, pursuant to their authorized and proposed site development plans; ii) describe how the
wastewater discharge capacity needs of the Annexation Properties are related to the special benefits provided to the properties in the existing AD 89-1 Benefit Area by the AD 89-1 Sewer Facilities; and, iii) describe how the cost proposed to be assessed to the Annexation Properties for acquisition of AD 89-1 Sewer Facilities Connection Rights is calculated at the same assessment rate for each unit of special benefit received, as has been assessed to the properties in AD 89-1.

The findings and recommendations of this Assessment Spread Method will satisfy the first objective of this change proceeding, by defining the beneficial cost to acquire the requisite AD 89-1 Sewer Facilities Connection Rights needed for development of the Annexation Properties. The second objective will be achieved only by MPUD Board action taken, following a duly noticed hearing on these AD 89-1 Change and Modification proceedings, to adopt a resolution approving this Engineer’s Report and ordering the proposed changes to boundaries, diagram, and assessment roll.

DESCRIPTION OF AD 89-1 BENEFITS

AD 89-1 is located in the northerly portion of the Town of Mariposa along either side of State Route 49. The Annexation Properties are contiguous to the northerly boundary of AD 89-1 on the east side of State Route 49, as more fully described in Engineer’s Report Section I on page I-1, under the subheading “BACKGROUND-General Description of the Proposed Annexation Properties.” The AD 89-1 Sewer Facilities are generally described as a network of sewer lines of various sizes that have been constructed within the street rights-of-way located in AD 89-1. The AD 89-1 Sewer Facilities are connected to the MPUD sewer piping system that collects wastewater flows discharged from the lots and parcels located throughout the community and transports those wastewater flows to the MPUD wastewater treatment facilities for biological processing and disposal.

According to the AD 89-1 Assessment Spread Method, the AD 89-1 Sewer Facilities provide two special benefits to the AD 89-1 parcels, as follows: i) an equal per lot health benefit from the availability of a wastewater piping system that has the capacity to collect and transport for treatment, the wastewater flows discharged by an AD 89-1 lot or parcel developed with a minimum of one single family residential dwelling unit; and, ii) an economic benefit from the availability of a wastewater piping system that has the capacity to collect and transport for treatment, the estimated volume of wastewater flows generated from those AD 89-1 lots or parcels that have the size, topography, and existing zoning that would permit the parcels to be developed with more than one single family residential dwelling unit.

AD 89-1 parcel benefit and the allocation of costs to assessment were based on a common use factor of the estimated volume of wastewater each lot or parcel would discharge to the AD 89-1 Sewer Facilities at build out of the property, based on parcel size, topography, and existing zoning. The common factor is the availability of a point of access for wastewater service through a wastewater piping system that has the capacity to receive the estimated volume of wastewater flows discharged from each of the AD 89-1 benefited parcels at build out.
development pursuant to parcel size, topography, and existing zoning. The common use factor defined in the AD 89-1 Assessment Spread Method is the Equivalent Residential Unit (the “ERU”). The ERU value for each AD 89-1 parcel was estimated based on an analysis of MPUD water use records and records for wastewater flows entering the treatment facilities. That analysis produced an estimated level of separate parcel benefit that is expressed in ERU of water consumption, with one ERU (the “1-ERU”) defined as the level of special benefit received by a detached, single-family residence (the “SFR”). The MPUD defines 1-ERU of wastewater discharge as an estimated average daily wastewater discharge rate that is 70% of the 230 gallons per day (the “gpd”) estimated average daily domestic water demand for an SFR. Accordingly, the average daily wastewater discharge rate for 1-ERU in the MPUD is 161 gpd.

The AD 89-1 Assessment Spread Method assigned ERU values to the other land use types that either existed or were zoned for future development on properties in AD 89-1, as percentages of the 1-ERU for an SFR. The ERU values for other land uses were calculated by multiplying 1-ERU by the ratio calculated as follows: divide the monthly sewer rate charged per unit of existing parcel development for each applicable land use type by the monthly sewer rate charged for 1-ERU. The AD 89-1 Assessment Spread used that process to calculate the following ERU factors for the listed types of existing and potential residential development:

(a) SFR = 1-ERU
(b) Apartments = 0.75 ERU
(c) Commercial #1 = 0.90 ERU
(d) Commercial #2 = 3.10 ERU
(e) Commercial #3 = 5.60 ERU
(f) Commercial #4 = 13.50 ERU
(g) Motel W/ no laundry = 0.65 ERU
(h) Motel W/ laundry = 0.75 ERU

The AD 89-1 Assessment Spread Method assigned 1-ERU to the lots with one existing SFR or that were vacant and have zoning and size that permit the development of only one SFR. All other lots that were already developed with more than 1-ERU, or that were either vacant or partially developed and classified as transitional in development status, were assigned 1-ERU and then the maximum possible ERU that could be developed on the parcel based on existing zoning, size, and topography were estimated to calculate the parcel’s maximum ERU development potential. The estimated total cost of the AD 89-1 Sewer Facilities was split 50%/50% between the minimum and maximum development potential categories for AD 89-1 parcels. The 50% share allocated to the minimum development potential of 1-ERU/parcel was spread to each AD 89-1 parcel as an equal cost share. The 50% share allocated to the maximum development potential category was allocated proportional to the ratio calculated by dividing the parcel’s maximum number of estimated ERU by the sum of all AD 89-1 parcel’s estimated maximum number of ERU. Those two cost shares were added to calculate each parcel’s total assessment share and that total was reduced by the US Department of Agriculture Grant awarded to the MPUD for the AD 89-1 Sewer Facilities. The net cost assessed to parcels with 1-ERU was $2,224.95.
estimated annual wastewater discharge total for the New School Facilities is shown in the Wastewater Annual Use Gallons column of Table C-I to be 280,000 gallons.

C. Estimated Total Water Usage – MFBC Property:

The annual wastewater usages for the New Church and New School facilities are added and their 515,200 gallons per year total is shown in item I.C of Table C-I; that total is converted to an estimated daily usage of 1,411.5 gpd, shown in the adjacent column of item I.C.

D. Calculate Total ERU – MFBC Property

The 1,411.5 gpd estimated wastewater daily usage at build out of the MFBC Property pursuant to CUP-259 is divided by the 161 gpd wastewater use rate for 1-ERU of AD 89-1 Sewer Facilities special benefit, to calculate the 8.8 ERU of AD 89-1 Sewer Facilities Connection Rights that need to be acquired to supply the estimated domestic wastewater demands for development of the MFBC Property. (See Table C-I, item II.A.i)

E. Calculation of Connection Rights Acquisition Cost – MFBC Property

It is the finding of this Assessment Spread Method that the Beneficial Cost per ERU for acquisition from the MPUD of AD 89-1 Sewer Facilities Connection Rights is equal to the $2,224.95 total amount confirmed to AD 89-1 assessment on a parcel allocated 1-ERU by the AD 89-1 Assessment Spread Method. Therefore, the Beneficial Cost to acquire AD 89-1 Sewer Facilities Connection Rights is $2,224.95 per ERU. Accordingly, the estimated total beneficial cost for the MFBC to acquire 8.8 ERU of AD 89-1 Sewer Facilities Connection Rights is:

8.8 ERU x $2,224.95/ERU = $19,579.56.

F. Total Amount Proposed for Levy as an AD 89-1 Assessment Re: MFBC Property:

The MPUD records show that the MFBC has made an initial payment of $4,307.51 toward the total acquisition cost of AD 89-1 Sewer Facilities Connection Rights. Accordingly, the net amount owed by the MFBC for AD 89-1 Sewer Facilities Connection Rights and the amount to be levied on the MFBC Property as an AD 89-1 assessment lien is $19,579.56 - $4,307.51 = $15,272.05.

County Future Regional Park Property AD 89-1 Sewer Facilities Connection Rights Acquisition Cost Calculation:

The County Future Regional Park-MPUD Service Plan, described in Engineer’s Report Section I, was prepared by MPUD staff based on the development concept for the proposed County Future Regional Park Property-Sports Complex provided to the MPUD by Mariposa County, and the scope of development proposed in that concept plan is summarized as follows:
CALCULATION OF AD 89-1 SEWER FACILITIES CONNECTION RIGHTS ACQUISITION COSTS

MFBC AD 89-1 Sewer Facilities Connection Rights Acquisition Cost Calculation:

The AD 89-1 Assessment Spread Method referenced approved development plans as the basis for calculating total beneficial ERU’s for parcels with such approved plans that authorized conditional use development densities. CUP-259, described in Engineer's Report Section I, approved the following development plan for the MFBC Property:

New Church Facilities: a 20,223 square foot (the “sq. ft.”) main facility that will include a 548-seat sanctuary, a multi-purpose building, and a parsonage; and

New School Facilities: school buildings totaling 14,444 sq. ft. approved for a 150-student population, and supporting playfields.

The beneficial ERU’s for New Assessment 76 are calculated based on the estimated domestic water supply capacity needed to serve build out of the property with the above uses and those water consumption values were multiplied by 70% to convert them to estimated wastewater discharge amounts. The ERU calculation analysis for development of those facilities was prepared by MPUD staff based on historic water usage records for: i) several existing Mariposa churches, to estimate the water supply needs for the proposed New Church Facilities; and, ii) for the Mariposa Elementary School, to estimate the water supply needs for the proposed New School Facilities, as follows:

A. New Church Facilities:

The MPUD staff review of water usage records for existing churches led to a finding of a water usage rate of 336,000 gallons per year. Reference to Engineer’s Report Exhibit C, “Table C-I, AD 89-1 Sewer Facilities Connection Rights Acquisition Cost Calculation for the Proposed Annexation of the Mariposa First Baptist Church Property to the MPUD” (the “Table C-I”) will show in its item I.A that the estimated annual water use for the New Church Facilities is projected to be 336,000 gallons. That total was multiplied by 70% to calculate the 235,200 gallons of estimated annual wastewater discharged from the New Church Facilities, as shown in the “Wastewater Annual Use Gallons” column of item I.A.

B. New School Facilities:

The MPUD staff review of water usage records for the Mariposa Elementary School led to a finding of a water usage rate of 15 gpd per elementary student and 20 gpd per high school student. Those usage rates have been multiplied by 70% to calculate the, respectively, 10.5 gpd and 14 gpd wastewater discharge rates shown in items I.B.i and I.B.ii of Table C-I. The
Play Fields – Irrigation Water Use:  the development concept proposed a regional park and sports complex to include general and specialized play fields on the 52.52-acre property, requiring MPUD water for irrigation; and

Regional Park Facilities:  the development concept also includes several day use facilities that are generally described as a recreation center, a swimming pool, and playfield concessions.

The beneficial ERU's for New Assessment 77 are calculated based on the estimated domestic water supply capacity needed to serve build out of the property with the above uses and those water consumption values were multiplied by 70% to convert them to estimated wastewater discharge amounts. The ERU calculation analysis for development of those proposed facilities was prepared by MPUD staff based on the estimated water usages for the play fields and park facilities described below:

A. Play Fields – Irrigation Water Use:

The estimated irrigation water demand for the proposed County Future Regional Park is not included in the analysis of the wastewater discharge estimate calculations for this property. Reference to Engineer's Report Exhibit C, “Table C-II, AD 89-1 Sewer Facilities Connection Rights Acquisition Cost Calculation for the Proposed Annexation of the County Future Regional Park Property to the MPUD” (the “Table C-II”) will confirm that there are no irrigation usage values included with the tables wastewater usage data.

B. Regional Park Facilities:

Table C-II shows the estimated annual wastewater usage for the Recreational Center, Swimming Pool, and Play Field-Including Concessions in its items 1.A.i through 1.A.iii. Table C-II, item 1.B.iv shows the estimated 382,200 gallons per year estimated total wastewater usage for those facilities, which is converted to an estimated 1,047-gpd usage total in item 1.B.i.

C. Calculate Total EBU – County Future Regional Park Property

The 1,047-gpd estimated water usage at build out of the County Future Regional Park Property pursuant to County Future Regional Park-MPUD Service Plan is divided by the 161 gpd wastewater use rate for 1-ERU of AD 89-1 Sewer Facilities special benefit, to calculate the 6.5 ERU of AD 89-1 Sewer Facilities Connection Rights that need to be acquired to supply the total estimated domestic wastewater demands for development of County Future Regional Park Property. (See Table C-II, item 2.A.i).
D. Calculation of Connection Rights Acquisition Cost – County Future Regional Park Property

As previously stated, the Beneficial Cost to acquire AD 89-1 Sewer Facilities Connection Rights is $2,224.95 per ERU. Accordingly, the estimated total beneficial cost to acquire 6.5 ERU of AD 89-1 Sewer Facilities Connection Rights is:

\[ 6.5 \text{ ERU} \times \frac{2,224.95}{\text{ERU}} = 14,462.18 \]

E. Total Amount Proposed for Levy as an AD 89-1 Assessment Re: County Future Regional Park Property:

The MPUD records show that the County has not made any initial payments toward the total cost to acquire AD 89-1 Sewer Facilities Connection Rights. Accordingly, the total cost shown in the above item D to acquire 6.5 ERU of AD 89-1 Sewer Facilities Connection Rights is the amount proposed in this Engineer's Report to be levied on the County Regional Park Property as an AD 89-1 assessment lien.

It is the finding of this Engineer's Report that the “connection rights” to the AD 89-1 Sewer Facilities that are to be acquired by the Annexation Properties are equivalent to the level of wastewater service availability special benefits those facilities provide to the properties in the AD 89-1 Benefit Area. The cost proposed to be assessed to the Annexation Properties for acquisition of those connection rights is equivalent to the beneficial cost assessed by AD 89-1 on the properties located in the AD 89-1 Benefit Area. Accordingly, it is the finding of this Engineer's Report that the proposed AD 89-1 Sewer Facilities Connection Rights Acquisition benefiting the Annexation Properties is an acquisition in conformance with the duly authorized work and acquisitions approved by MPUD Resolution No. 91-1129, that approved the AD 89-1 Engineer's Report and confirmed the AD 89-1 Sewer Project Assessment.

AD 89-1 AMENDED ASSESSMENT ROLL ADDING NEW ASSESSMENTS 76 & 77

Reference is made to Engineer's Report “Exhibit A, Amendment to Assessment Roll for AD 89-1 Adding New Assessments 76 & 77” (the “Exhibit A”), showing the total amounts of $15,272.05 as the “Assessment Amount” for New Assessment Number 76, and $14,462.18 as the “Assessment Amount” for New Assessment 77. The Assessment Amounts shown on Exhibit A have been apportioned according to the special benefits received by the Annexation Properties that are assigned New Assessment Numbers 76 & 77, respectively, as shown on AD 89-1 Diagram Amendment No. 3. The proportionate special benefits to New Assessments 76 & 77 from the acquisition of AD 89-1 Sewer Facilities Connection Rights have been determined in relationship to the entirety of the capital cost of the AD 89-1 Sewer Facilities and the total amount assessed on those properties does not exceed the reasonable cost of the proportionate special benefit confirmed on each property. Only special benefit costs were assessed for the AD 89-1 Sewer Facilities, the general benefit costs were ascertained and paid in full from contribution sources other than the AD 89-1 Sewer Facilities Assessment, as shown in the AD 89-1 Engineer’s Report.
ASSESSMENT PAYMENT PLAN – NEW ASSESSMENTS 76 & 77

As described in Engineer’s Report Section II, the Annexation Proponents have requested that the annexation of their properties to AD 89-1 include a financing plan for long term payment of their assessed costs to acquire AD 89-1 Sewer Facilities Connection Rights (the “Assessment Payment Plan”). The Assessment Payment Plan described in Section II will provide for the AD 89-1 Sewer Facilities Connection Rights acquisition costs assessed to New Assessment 76 & 77 to be paid in annual installments, with interest charged on the declining principal balance of each assessment at the same rate as the interest payable on the AD 89-1 Assessment Bonds (the “AD 89-1 Bonds”). The AD 89-1 Bonds are being repaid in annual installments that are billed on each assessed property’s regular property tax bill issued by Mariposa County. Interest is paid to the holders of the AD 89-1 Bonds on March 2 and September 2 of each year and payments of principal in the amount of the currently maturing bonds are made on each September 2. The AD 89-1 Bonds were issued in series, with one series of the bonds maturing every year, through the final maturity date of September 2, 2031.

The Assessment Payment Plan is proposed to be structured so that the interest begins to accrue beginning on the September 2 next succeeding the date the Notice of Amendment to Assessment Roll for AD 89-1 is recorded to add New Assessments 76 & 77 to the AD 89-1 Assessment Roll. The current plan is for the proposed change and modification proceeding to add the Annexation Properties to AD 89-1 and to levy the assessments described above to be completed in the first half of 2011. Accordingly, interest on the Assessment Payment Plan first installment would begin to accrue on September 2, 2011, and the first installment of the Assessment Payment Plan would be placed on the 2011 property tax bills for the Annexation Properties and on all ensuing property tax bills running through 2031; or to an earlier date upon which the owners of the Annexation Properties might pay the remaining balance of their AD 89-1 assessment in full. Reference is made to Exhibit D “Schedule of Assessment Payment Annual Installments Mariposa First Baptist Church Property New Assessment 76” (the “Exhibit D”), attached hereto, and incorporated herein, for the table showing the installment payment schedule for the MFBC Property that begins in 2011 and runs through 2031. Reference is also made to Exhibit E, Schedule of Assessment Payment Annual Installments Mariposa County Future Regional Park Property New Assessment 77” (the “Exhibit E”), attached hereto and incorporated herein, for the table showing the installment payment schedule for the County Future Regional Park Property that begins in 2011 and runs through 2031.

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ASSESSMENT ENGINEER'S CERTIFICATION OF THE ASSESSMENT SPREAD METHOD

This Engineer's Report and Assessment Spread Method have been prepared to present the following:

1. An estimate of the beneficial cost for acquisition from the MPUD of AD 89-1 Sewer Facilities Connection Rights for New Assessments 76 & 77, including a finding that the wastewater disposal needs of New Assessments 76 & 77 can be served by the AD 89-1 Sewer Facilities without reducing the level of service and special benefit those facilities currently provide to the MPUD assessed parcels located within the AD 89-1 Benefit Area; and

2. A description of the method used to apportion those AD 89-1 Sewer Facilities Connection Rights Acquisition Costs to New Assessments 76 & 77 in proportion to the estimated special benefit derived by each property from the AD 89-1 Sewer Facilities. General and Special Benefits and their proportional cost shares are identified in the AD 89-1 Engineer's Report, including costs for parcels owned by any government agency, and only costs for improvements that provide special benefits to New Assessments 76 & 77 are proposed to be assessed to them.

However, this Engineer's Report and this Assessment Spread Method make no recommendation as to the economic feasibility for the levy of the assessments on New Assessments 76 & 77 in the amounts shown on Exhibit A, nor on the financial feasibility for the acceptance by the MPUD of the assessment liens on New Assessments 76 & 77 as security for the payment of those assessments to the MPUD, as described in the Assessment Payment Plan presented above.

Edward J. Wilson
R.C.E. 23269 (Expires 12/31/11)
Assessment Engineer for Assessment
District No. 89-1 Change and Modification

5517 Rpt AD 89-1 Ex B-Spd Meth - Final

01/26/2011
### EXHIBIT E

**ENGINEER'S REPORT RE:**

PROPOSED CHANGES IN BOUNDARIES,

ASSESSMENT DIAGRAM, AND ASSESSMENT ROLL

MARIPosa PUBLIC UTILITY DISTRICT

ASSESSMENT DISTRICT NO. 89-1

(SEWER PROJECT)

RE: ANNEXATION OF PROPERTIES AND ASSESSMENT OF

SEWER FACILITIES CONNECTION RIGHTS ACQUISITION COST

SCHEDULE OF ASSESSMENT PAYMENT ANNUAL INSTALLMENTS

MARIPosa COUNTY FUTURE REGIONAL PARK PROPERTY

NEW ASSESSMENT NUMBER 77

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