

EXHIBIT B

Rate and Method of Apportionment of Special Tax City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02

Tax Category	Maximum Annual Special Tax Rate [2]	
	Base Year[1] 2002-2003	Current Year 2023-2024
	<i>per Residential Unit</i>	<i>per Residential Unit</i>
<u>Developed Parcels [3]</u>		
Single Family Residential Parcels	\$48.00	\$80.76
Condominium/Townhouse Parcels	\$48.00	\$80.76
Duplex/Half-plex/Tri-plex Residential Parcels	\$48.00	\$80.76
Multi-Family Residential Parcels	\$28.00	\$47.10
Mixed Use Parcels	\$28.00	\$47.10
Mobile Home Park Parcels	\$28.00	\$47.10
<u>Other Uses</u>		
Non-Residential Use Parcels [4]	<i>Tax-Exempt</i>	<i>Tax-Exempt</i>
Undeveloped Parcels [5]	<i>Tax-Exempt</i>	<i>Tax-Exempt</i>
Public Parcels	<i>Tax-Exempt</i>	<i>Tax-Exempt</i>

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- [1] The Base Fiscal Year for the CFD is Fiscal Year 2002-2003. The Maximum Annual Special Tax Rate will be escalated by the Tax Escalation Factor, not to exceed 4 percent annually thereafter, as determined by the Consumer Price Index.
- [2] The Maximum Annual Special Tax Rate is applied to the Residential Units assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single Family Residential Parcels are assumed to have one Unit. Multi-Family Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Unit assigned to a Parcel. The number of Residential Units assigned to these Parcels will be determined by the final subdivision map, initial building permit, or subsequent building permits for tenant improvements.
- [3] Developed Parcels are residential or mixed use Parcels with a building permit for residential use.
- [4] Non-Residential Use Parcels are commercial, industrial, office, and other non-residential uses.
- [5] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel or Non-Residential Use Parcel.