



**Infrastructure Financing Program Fees**  
**Community Facilities District No. 2004-1 (Village One #2)**  
**Maximum Special Tax**  
*Effective July 1, 2025 to June 30, 2026*

**One-Time Facilities Special Tax (Annexed Properties) ([See Division Endnotes](#))**

Fees below are per Parcel and due at Permit Issuance.

<b>Address / Subdivision</b>	<b>Assessor's Parcel Number (APN)</b>	<b>Property Description</b>	<b>Fee</b>
3032 Merle Avenue	APN 085-034-083	Existing home, remainder 53-PM-57	\$7,100.62
3837 Merle Avenue	APN 085-007-018	3.06 Commercial Acres	\$130,408.28
Burkshire Estates I Subdivision	APN 085-001-061	48 Residential Lots Formerly Lagos Subdivision	\$10,783.02
Parcels 1 and 2 (within Burkshire Estates I Boundary	APN 085-051-003	Formerly 3007 Esta Avenue	\$5,386.90
The Trails at Falling Leaf	APN 085-002-079 (portion)	59 residential lots	\$11,565.84
Bhatti Estates Subdivision	APN 085-050-001	12 Residential Lots	\$23,346.84
Sylvan Vet Clinic (Parcel 2)	APN 084-002-053 (3500 Roselle Avenue)	1.86 AC Commercial	\$200,110.20
Village One Town Center - Single Family Homes	Village One Town Center - Single Family Homes	35 Residential Lots - Housing Authority Project	\$18,372.52
Tarantella Estates Subdivision	APN 085-061-002 (Master APN 085-001-010)	6 Residential Lots	\$12,675.14

For information call 209-577-5211.

**One-Time Facilities Special Tax (Non-Annexed Properties) ([See Division Endnotes](#))**

***Tax Zone #1 (Formation Annexation No. 5)***

Fees below are per Net Taxable Acre and due at Permit Issuance.

<b>Property Type</b>	<b>Fee</b>
Low Density Residential	\$36,990.92
Village Residential	\$83,954.62
Multi-Family Residential	\$281,235.88
Commercial	\$144,453.72
Industrial	\$36,328.30

***Tax Zone #2 (Annexation No. 6 Forward)***

Fees below are per Gross Acre and due at Permit Issuance.

<b>Property Type</b>	<b>Fee</b>
Low Density Residential	\$27,550.22
Village Residential	\$62,527.06
Multi-Family Residential	\$209,458.42
Commercial	\$107,586.12
Industrial	\$27,056.26

### **Annual Maintenance Special Tax ([See Division Endnotes](#))**

The fees below are per Net Taxable Acre and due Annually December and April.

<b>Property Type</b>	<b>Fee</b>
Very Low Density Residential	\$1,455.58
Village Residential	\$3,418.50
Multi-Family Residential	\$11,145.52
Commercial	\$2,550.72
Industrial	\$2,550.72

### **Annual Facilities Special Tax ([See Division Endnotes](#))**

The fees below are per Net Taxable Acre and due Annually December and April.

<b>Property Type</b>	<b>Fee</b>
Low Density Residential	\$5,330.60
Village Residential	\$9,707.85
Multi-Family Residential	\$10,946.14
Commercial	\$5,410.93
Industrial	\$3,864.95

## **Division Endnotes**

### ***Endnote 1***

The Maximum One-Time Facilities Special Tax shall be collected prior to a building permit being issued for new construction of any residential or non-residential structure on Taxable Property within Community Facilities District (CFD) No. 2004-1, and shall be immediately delinquent if not so paid.

### ***Endnote 2***

The One-Time Facilities Special Tax shall be collected prior to building permit issuance for new construction of any residential or non-residential structure on taxable property within the CFD.

### ***Endnote 3***

The Annual Maintenance Special Tax is levied and collected at the same time as property taxes. It is a perpetual fee that pays for authorized services, administrative expenses not covered in the Annual Facilities Special Tax for the fiscal year, and cures delinquencies.

### ***Endnote 4***

The Annual Facilities Special Tax is levied and collected at the same time as property taxes until all bonds have been repaid and all facilities have been funded.