

To: Copper Valley Community Services District Board of Directors
From: Christine Drazil, NBS
Date: May 18, 2022
Re: Copper Valley CSD – Measure A Fiscal Year 2022-23 Special Taxes

As the Measure A special tax was approved following votes being tallied from the May 2, 2017 special all-mail ballot election, special taxes will be levied at the following rates in Fiscal Year 2022-23:

Land Use Category	Fiscal Year 2022-23 Special Tax Rate
Residential Lot	\$1,995.70 per Residential Lot
Large Lot Undeveloped Property	\$843.72 per Acre or Portion Thereof
Sports Club Property	\$749.98 per Acre or Portion Thereof
Golf Course Property	\$74,837.00 per Parcel

The special taxes will be levied at the maximum Fiscal Year 2022-23 special tax rates. The maximum special tax rates listed above are adjusted annually by the greater of the annual change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco-Oakland-Hayward Area, as measured as of the month of December in the calendar year which ends in the previous fiscal year, or two percent (2%). In Fiscal Year 2022-23, maximum special tax rates were increased by 4.24%, based upon the change in the Consumer Price Index.

Applying the Fiscal Year 2022-23 special tax rates to the parcels that currently exist in the District, the estimated Fiscal Year 2022-23 special tax revenues are detailed below for each land use category.

Land Use Category	Fiscal Year 2022/23 Special Tax Revenue
Residential Lot	\$1,117,592.00
Large Lot Undeveloped Property	224,370.42
Sports Club Property	2,362.44
Golf Course Property	74,837.00
Common Area / Roads	0.00
Total:	\$1,419,161.86

The Fiscal Year 2022-23 Measure A special tax levy information is expected to be submitted to the Calaveras County Auditor Controller's Office prior to the levy submittal deadline of August 10, 2022. Once the County has confirmed that the special taxes have been placed on the Fiscal Year 2022-23 roll, NBS will provide an update to the Copper Valley CSD accordingly.