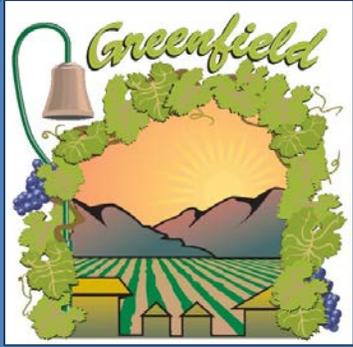


**Legend**

-  Greenfield City Boundary
-  School
-  Official Buildings



# City of Greenfield

## Landscape and Lighting Maintenance Assessment District No. 1

### 2016/2017 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: May 31, 2016  
Public Hearing: June 28, 2016



**ENGINEER'S REPORT AFFIDAVIT**

**Establishment of Annual Assessments for the:  
Landscape and Lighting Maintenance Assessment District No. 1**

**City of Greenfield  
Monterey County, State of California**

This Report describes the District including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2016/2017 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Monterey County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

MNS Engineers  
Assessment Engineer  
On Behalf of the City of Greenfield

By: \_\_\_\_\_  
Jeff Edwards  
Government Services Director

By: \_\_\_\_\_  
Douglas S. Pike  
R.C E. #43330

## Table of Contents

I. INTRODUCTION .....	1
BACKGROUND INFORMATION .....	1
II. DESCRIPTION OF THE DISTRICT.....	2
III. PART A.....	4
General Description of the Improvements .....	4
Improvements and Services Permitted Pursuant to the 1972 Act.....	5
IV. PART B .....	9
ESTIMATE OF COST.....	9
V. PART C .....	10
ASSESSMENT DISTRICT DIAGRAM.....	10
VI. PART D.....	17
METHOD OF APPORTIONMENT.....	17
VII. PART E .....	28
ASSESSOR'S PARCEL LIST .....	28

## I. INTRODUCTION

---

### BACKGROUND INFORMATION

By Resolution No. 2004-18 adopted March 25, 2004, the City Council of the City of Greenfield initiated proceedings for formation of the Landscape and Lighting Maintenance Assessment District No. 1 ("District"), designated Creegan and D'Angelo, as the Engineer of Record ("Engineer") for the proposed District, and ordered the Engineer to prepare and file a report pursuant to the Landscape and Lighting Act of 1972 ("1972 Act").

The City Council passed resolution No. 2004-32 on May 18, 2004 declaring the results of the balloting tabulated in accordance with Article XIID of the California Constitution and California government Code Section 53753, ordering improvements and confirming the diagrams and annual assessments for the District pursuant to the Landscape and Lighting Act of 1972 for each subsequent fiscal year ("FY").

In FY 2007/2008, the City Council of the City of Greenfield initiated proceedings for formation of the Landscape and Lighting Maintenance Assessment District Annexation No. 1 (Lexington Square Subdivision, Mariposa Subdivision, Vineyard Green Subdivision, Vista Verde Subdivision and Cambria Park Subdivision) (hereafter referred to as the "Annexation") would be levied annually to collect special assessments in order to help provide and maintain the improvements benefiting the Annexation.

The City Council will levy and collect annual assessments on the County tax rolls to provide ongoing funding for the costs and expenses required to service and maintain the landscaping and lighting improvements associated with and resulting from the development of properties within the District. The improvements to be provided by the District and the assessments described herein are made pursuant to the 1972 Act and the substantive and procedural provisions of the California Constitution Article XIID. The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the Monterey County Assessor's Office. The Monterey County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

Each subsequent fiscal year, an Engineer's Report shall be prepared and presented to the City Council describing the District, any changes to the District or improvements, and the proposed budget and assessments for that fiscal year, and the City Council shall hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments. If the proposed assessments for the District exceed the maximum assessment described herein (as approved by the property owners), the new or increased assessment must be confirmed through another property owner protest ballot proceeding before such an assessment may be imposed. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

## II. DESCRIPTION OF THE DISTRICT

---

### CURRENT ANNUAL ADMINISTRATION

As required by the 1972 Act, this Report describes the improvements to be constructed, operated, maintained and serviced by the District for FY 2016/2017, provides an estimated budget for the District, and lists the proposed assessments to be levied upon each assessable lot or parcel within the District. This report consists of five (5) parts as follows:

#### **PART A: PLANS AND SPECIFICATIONS**

This part describes the improvements in the District. Plans and specifications for the improvements are as set forth on the lists thereof, attached hereto, and are on file in the Office of the Greenfield City Clerk, and are incorporated herein by reference.

#### **PART B: ESTIMATE OF COST**

This part contains an estimate of the cost of the proposed improvements, including incidental costs and expenses in connection therewith, as set forth on the lists thereof, attached hereto, and are on file in the Office of the Greenfield City Clerk.

#### **PART C: ASSESSMENT DISTRICT DIAGRAM**

This part incorporates, by reference, a Diagram of the Assessment District showing the exterior boundaries of the District, the boundaries of any zones within the District, and the lines and dimensions of each lot or parcel of land within the District. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the Greenfield City Clerk. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

#### **PART D: METHOD OF APPORTIONMENT OF ASSESSMENT**

This part describes the method of apportionment of assessments, based upon parcel classification of land within the Assessment District, in proportion to the estimated benefits to be received as established at the time of formation.

#### **PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL**

This part contains a list of the Monterey County Assessor's parcel numbers, and the net amount to be assessed upon benefited lands within the Assessment District for FY 2016/2017. The list is keyed to the records of the Assessor of the County of Monterey, which are incorporated herein by reference.

---

The Greenfield City Council will hold a Public Hearing on June 28, 2016 to provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the levy of assessments as originally proposed or as modified. Following the adoption of this resolution, the final Assessor's roll will be prepared and filed with the County Auditor's office to be included on the FY 2016/2017 tax roll.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment must be placed in a special fund and can only be used for the purposes stated within this Report.

### III. PART A

---

#### PLANS AND SPECIFICATIONS

Plans and specifications for the improvements to be maintained and operated are filed with the City Clerk. The plans and specifications are a part of this report and are incorporated in this Report by reference.

#### General Description of the Improvements

The purpose of this District and Annexation is to ensure the ongoing maintenance, operation and servicing of local landscaping and street lighting improvements established or installed in connection with development of properties within the District and Annexation. The improvements may consist of all or a portion of the public landscaped areas, street lighting and appurtenant facilities within and adjacent to the Annexation areas. These improvements generally include, but are not limited to the materials, equipment, utilities, labor, appurtenant facilities and expenses necessary for the ongoing maintenance and operation of public street lighting as well as landscaped parkways, medians, slopes, trails, park areas, drainage basins, open space areas and other designated easements or right-of-ways constructed and installed as part of the development plans and agreements approved for the develop of each lot and parcel within the Annexation.

The improvements to be maintained and funded entirely or partially through the Annexation assessments are generally described as:

- Streetscape landscaping including planter strips and street trees located on the perimeter of and interior streets of the developments within the Annexation that are within the public right-of-ways or easements and proposed to be dedicated to the City for maintenance;
- Open space areas within or adjacent to the Annexation boundaries;
- Park areas, recreational equipment, trails and landscaped drainage facilities developed and constructed as part of developing properties within the Annexation;
- Public lighting facilities including all street lighting, safety lighting and ornamental lighting installed as part of the residential development or landscaped improvement areas within the Annexation;
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements;
- Specifically not included as Annexation or District improvements are those improvements located on private property, improvements and facilities that may be provided or maintained by an agency other than the City; improvements and facilities that may be provide by another assessment or tax levied by the City or any improvement provided and maintained by a Homeowner's Association or similar entity.

---

Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District and Annexation are on file in the Office of Public Works and by reference are made part of this Report. Those portions of the Annexation improvements that may be identified as general benefit or will be funded in whole or in part by other revenue sources as part of the approved development agreements, will not be included as part of the Annexation assessments. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received.

### **Improvements and Services Permitted Pursuant to the 1972 Act**

As applicable or may be applicable to this District and Annexation, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;

- 
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
  - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
  - Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

### **Landscape Improvements**

The landscape improvements for the Annexation may include, but are not limited to turf, ground cover, shrubs and plants, trees, irrigation and drainage systems, ornamental lighting, masonry walls or other fencing, hardscape improvements, monuments, and associated appurtenant facilities located within the landscape easements or public right-of- ways.

### **Lighting Improvements**

The lighting improvements may include but are not limited to the cost of providing electrical energy and servicing of lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with:

- Public streetlights located on the streets within and adjacent to the development.
- Lighting facilities located within the landscaped areas including all safety lights, security lights or ornamental lights installed as part of the Annexation improvements.

### **Lexington Square, Area No. 1**

The residential subdivision known as the Lexington Square Subdivision encompasses an area of land totaling approximately nine and seven-tenths acres (9.7 acres). The subdivision has 47 developed parcels with single family residences and is assessed within the Landscape and Lighting Maintenance Assessment District. Maintenance and operation of any or all public landscaping and irrigation improvements and street lighting of a local nature on landscaped strips of land between back of curb and front of walk; the alley planting areas and central

---

parkway (median) including grass berms; appurtenant irrigation systems; ornamental plantings including lawns, shrubs and trees; including necessary repairs and replacements; water for irrigation; spraying; care; supervision; debris removal; maintenance and pavement repairs for the alleys; park strip repair and replacements; and any and all other items of work necessary and incidental for the proper maintenance and operation thereof; and all additions; electrical current for operation of the street lights; improvements and enlargements thereto.

The parcels within the Annexation Area No. 1 at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-321-001 through 024-321-047. Two parcels are undeveloped and are the site of a retention basin serving the subdivision.

### **Mariposa Subdivision, Annexation Area No. 1A**

The residential subdivision known as the Mariposa Subdivision, which encompasses an area of land totaling approximately five acres (4.82 acres), includes forty (40) single-family residential homes. The subdivision is situated in the eastern portion of the City of Greenfield east of Highway 101.

The parcels within the Annexation Area No. 1A that are developed with single-family residences at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-153-032 through 024-153-039 and 024-153-041 through 024-153-072. Three parcels (024-153-073 through 024-153-075) are undeveloped and are the site of open space, pathways and retention basin serving the subdivision.

### **Vineyard Green Subdivision, Annexation Area No. 1B**

The residential subdivision known as the Vineyard Green Subdivision encompasses an area of land totaling approximately nine and one-half acres (9.5 acres). The development includes fifty-eight (58) single-family residential homes and an apartment complex composed of forty (40) apartment units. The properties are planned to be affordable housing and will be assessed within the Landscape and Lighting Maintenance Assessment District.

The planned subdivision is situated in the southwestern portion of the City of Greenfield west of Highway 101. The properties within the Annexation Area No. 1B at the time this Report was prepared are identified by the Monterey County Assessor's Office as a fifty-eight (58) single family residential lots, parcels 109-224-001 through 109-224-058, and 109-224-060 for the apartment parcel. Parcel 59 is undeveloped and contains a retention basin serving the subdivision.

### **Vista Verde Subdivision, Annexation Area No. 1C**

The residential subdivision known as the Vista Verde Subdivision, which encompasses an area of land totaling approximately three acres (2.965 acres). The parcels within the Annexation Area No. 1C at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-191-030 through 024-191-047. Sixteen (16) Single Family Residences will be built-out on parcels 024-191-030 through 024-191-045. Parcel 024-191-046 is reserved for a park and parcel 024-191-047 has a retention basin serving the subdivision.

---

Three of the properties are planned to be affordable (“inclusionary”) housing units and will be assessed within the Landscape and Lighting Maintenance Assessment District. The planned subdivision is situated in the southwestern portion of the City of Greenfield west of Highway 101.

### **Cambria Park Subdivision, Annexation Area No. 1D**

The residential subdivision known as the Cambria Park Subdivision, which encompasses an area of land totaling approximately five acres (4.850 acres), is planned to include thirty-nine (39) single-family residential homes at build-out. The planned subdivision is situated in the eastern portion of the City of Greenfield east of Highway 101.

The properties within the Annexation Area No. 1D at the time this Report was prepared are identified by the Monterey County Assessor’s Office as a thirty-nine (39) single family residential lots, parcels 024-411-001 through 024-411-039. Parcels 024-411-040 and 041 are park and retention basin parcels serving the subdivision.

## IV. PART B

### ESTIMATE OF COST

#### Fiscal Year 2016/2017

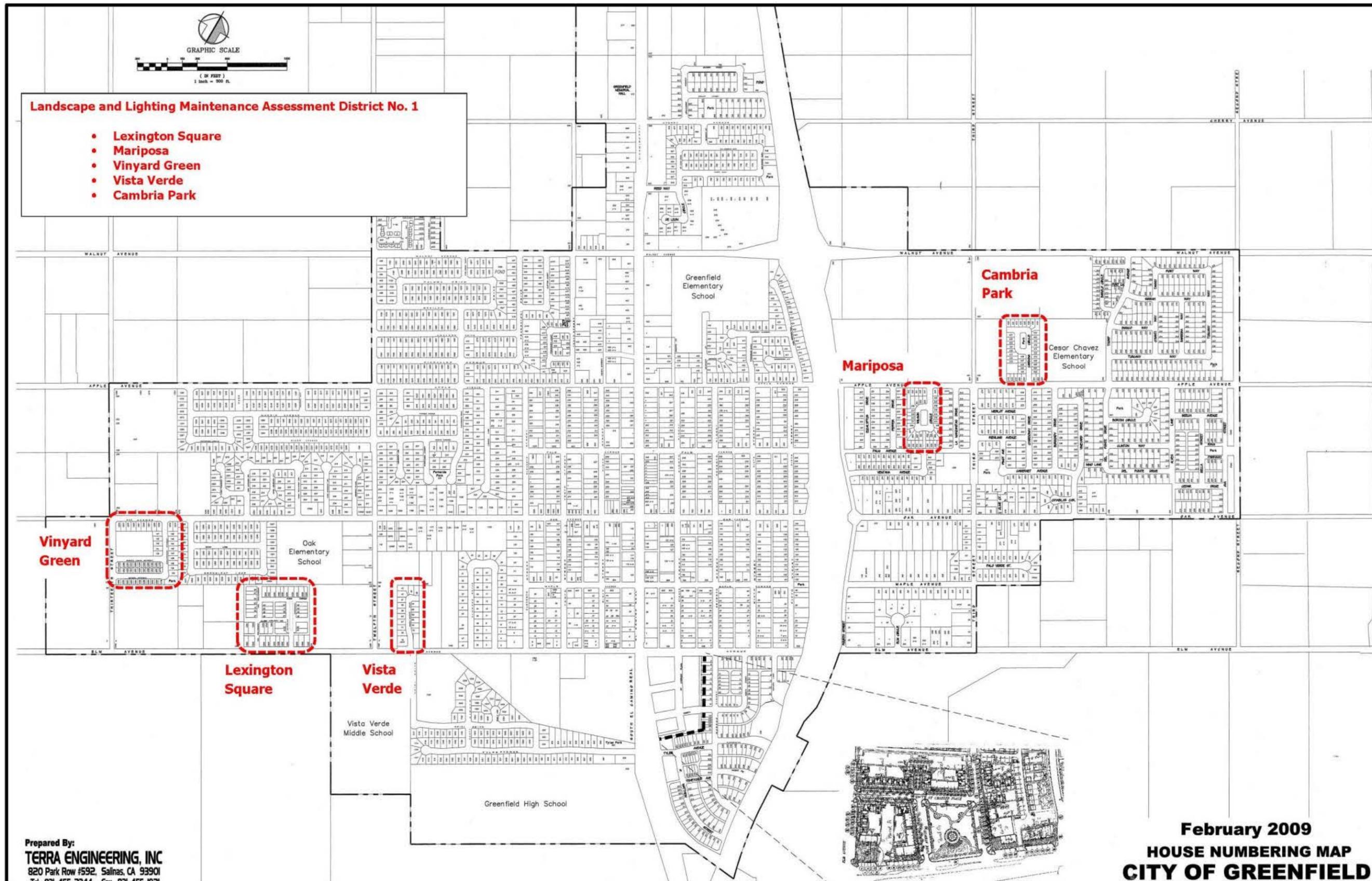
MAINTENANCE & OPERATIONS	Lexington Square	Zone 1A Mariposa	Zone 1B Vinyard Green	Zone 1C Vista Verde	Zone 1D Cambria Park	Total
<b>Beginning Reserve Fund Balance</b>	<b>\$168,537.17</b>	<b>\$64,099.84</b>	<b>\$28,006.87</b>	<b>\$13,285.39</b>	<b>\$51,349.54</b>	<b>\$325,278.82</b>
<b>Employee Services</b>						
Salaries & Wages	\$1,917.09	\$729.13	\$318.57	\$151.12	\$584.09	\$3,700.00
Taxes & Benefits	1,191.70	453.24	198.03	93.94	363.09	2,300.00
<b>Subtotal</b>	<b>\$3,108.79</b>	<b>\$1,182.37</b>	<b>\$516.61</b>	<b>\$245.06</b>	<b>\$947.18</b>	<b>\$6,000.00</b>
<b>Operating Services &amp; Supplies</b>						
Office Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Contract Services	35,324.64	13,435.04	5,870.12	2,784.56	10,762.64	68,177.00
Utilities & Communications	3,471.48	1,320.31	576.88	273.65	1,057.68	6,700.00
Operating Supplies	310.88	118.24	51.66	24.51	94.72	600.00
Vehicle and Equipment Operating Expense	0.00	0.00	0.00	0.00	0.00	0.00
Professional Development	0.00	0.00	0.00	0.00	0.00	0.00
Other Ongoing Operating Costs	1,165.80	443.39	193.73	91.90	355.19	2,250.00
<b>Subtotal</b>	<b>\$40,272.80</b>	<b>\$15,316.98</b>	<b>\$6,692.38</b>	<b>\$3,174.61</b>	<b>\$12,270.23</b>	<b>\$77,727.00</b>
<b>Special Purchases Projects &amp; Studies</b>	<b>5,181.31</b>	<b>1,970.61</b>	<b>861.01</b>	<b>408.43</b>	<b>1,578.63</b>	<b>10,000.00</b>
<b>Reserve "Set Aside"</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfer to General Fund</b>	<b>28,911.73</b>	<b>10,996.02</b>	<b>4,804.44</b>	<b>2,279.04</b>	<b>8,808.76</b>	<b>55,800.00</b>
<b>Subtotal</b>	<b>\$34,093.05</b>	<b>\$12,966.63</b>	<b>\$5,665.45</b>	<b>\$2,687.48</b>	<b>\$10,387.40</b>	<b>\$65,800.00</b>
<b>Total Activity</b>	<b>\$77,474.63</b>	<b>\$29,465.97</b>	<b>\$12,874.44</b>	<b>\$6,107.15</b>	<b>\$23,604.80</b>	<b>\$149,527.00</b>
<b>District Statistics</b>						
<b>Fiscal Year 2016/17 Levy Total</b>	<b>\$48,600.00</b>	<b>\$18,400.00</b>	<b>\$8,080.00</b>	<b>\$3,800.00</b>	<b>\$14,800.00</b>	<b>\$93,680.00</b>
Total EBU	49.00	40.00	88.00	16.00	39.00	232.00
Levy per EBU (2016/17)	\$991.84	\$460.00	\$91.82	\$237.50	\$379.49	
MaxTax per EBU (2016/17)	\$992.43	\$462.38	\$91.83	\$239.58	\$379.90	
Total Max Tax (2016/17)	\$48,628.88	\$18,495.05	\$8,080.96	\$3,833.30	\$14,816.14	\$93,854.34
<b>Fiscal Year 2015/16</b>						
Total EBU	49	40	88	16	39	232
Levy per EBU (2015/16)	\$918.37	\$435.00	\$85.23	\$225.00	\$346.15	
MaxTax per EBU (2015/16)	\$963.52	\$448.91	\$89.15	\$232.60	\$368.84	
Total Max Tax (2015/16)	\$47,212.50	\$17,956.36	\$7,845.60	\$3,721.65	\$14,384.60	\$91,120.72
Max Tax per EBU % Change from Prior Year	3.00%	3.00%	3.00%	3.00%	3.00%	
2016/17 Max Tax Rate Percentage	51.81%	19.71%	8.61%	4.08%	15.79%	100.00%
<b>Anticipated Reserve Balance</b>	<b>\$139,662.54</b>	<b>\$53,033.87</b>	<b>\$23,212.43</b>	<b>\$10,978.25</b>	<b>\$42,544.74</b>	<b>\$269,431.82</b>

## V. PART C

---

### ASSESSMENT DISTRICT DIAGRAM

The boundaries of the District are contiguous with the boundaries of the Lexington Square Subdivision, Mariposa Subdivision, Vineyard Green Subdivision, Vista Verde Subdivision and Cambria Park Subdivision in the City of Greenfield. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Monterey, for the year in which this Report was prepared, and are incorporated by reference herein and made a part of this Report. A copy of the Assessment Diagram is on file in the Office of the Greenfield City Clerk, and is incorporated to the Report by reference.



**Landscape and Lighting Maintenance Assessment District No. 1**

- Lexington Square
- Mariposa
- Vinyard Green
- Vista Verde
- Cambria Park

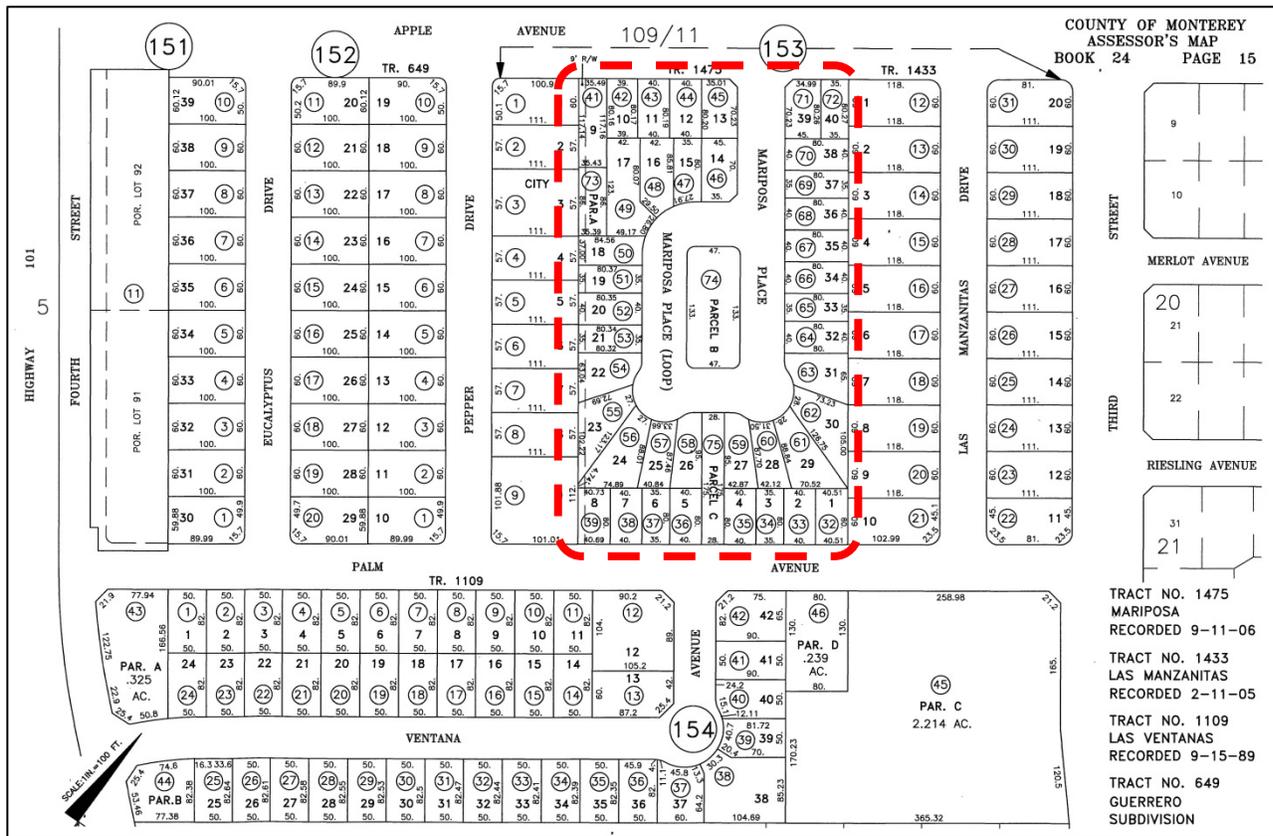
Prepared By:  
**TERRA ENGINEERING, INC**  
820 Park Row #592, Salinas, CA 93901  
Tel: 831.455.7244 Fax: 831.455.1921

**February 2009**  
**HOUSE NUMBERING MAP**  
**CITY OF GREENFIELD**



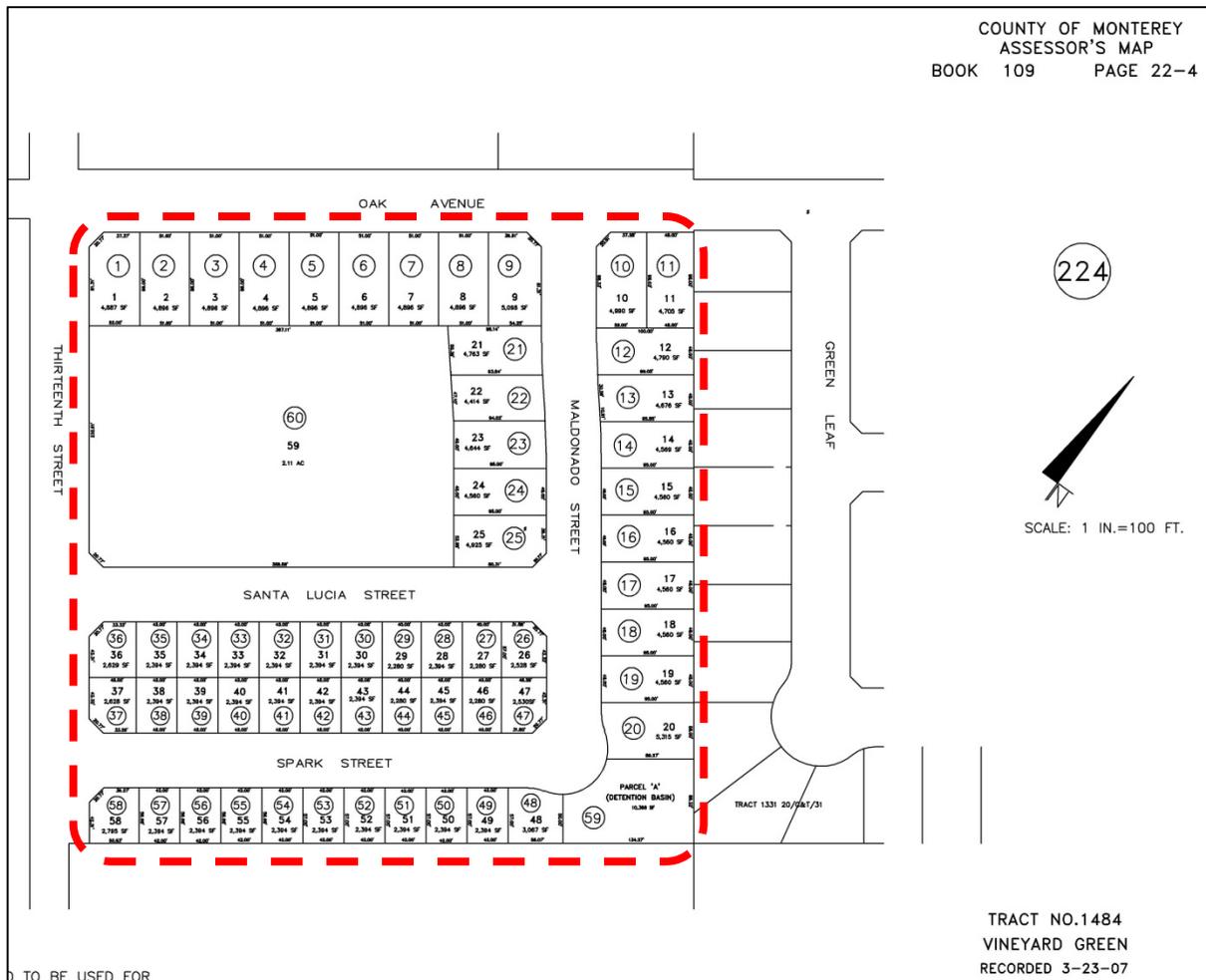
## Mariposa Subdivision, Annexation Area No. 1A

The properties within the Mariposa Subdivision consist of all lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map as Book 24 Page 153, Parcels 032 through 075. The 40 parcels within the Annexation Area No. 1A that are developed with single-family residences at the time this Report was prepared are identified by the Monterey County Assessor's Office as parcel numbers 024-153-032 through 024-153-039 and 024-153-041 through 024-153-072. Three parcels (024-153-073 through 024-153-075) do not include housing and are the site of open space, pathways and retention basin serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitutes the Assessment Diagram for Annexation Area No. 1A. A copy of the County Assessor's Parcel Map is shown below.



## Vineyard Green Subdivision, Annexation Area No. 1B

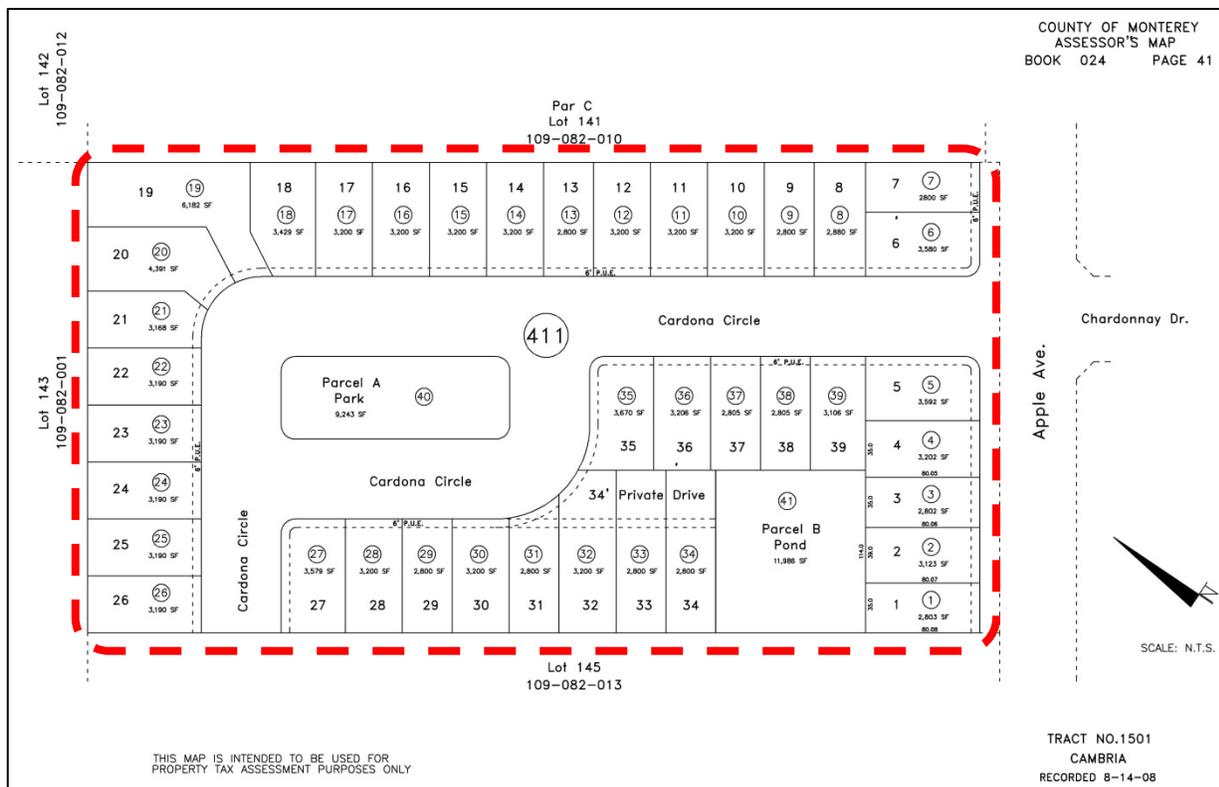
The properties within the Vineyard Green Subdivision consist of all lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map as a as a fifty-eight (58) single-family residential lots, parcels 109-224-001 through 109-224- 058, and 109-224-060 for the apartment parcel (40 Units). Parcel 59 does not include housing and contains a retention basin serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitutes the Assessment Diagram for Annexation Area No. 1B. A copy of the current County Assessor's Parcel Map is shown below.





## Cambria Park Subdivision, Annexation Area No. 1D

The properties within the Cambria Park Subdivision consist of a portion of lots, parcels and subdivisions of land shown on the current Monterey County Assessor's Parcel Map on Book 024 Page 41. The properties within the Annexation Area No. 1D at the time this Report was prepared are identified by the Monterey County Assessor's Office as a thirty-nine (39) single family residential lots, parcels 024-411-001 through 024-411-039. Parcels 024-411-040 and 041 do not include housing and are park and retention basin parcels serving the subdivision. This County Assessor's Parcel Map along with the Assessment Roll constitute the Assessment Diagram for Annexation Area No. 1D. A copy of the current County Assessor's Parcel Map is shown below.



## VI. PART D

---

### METHOD OF APPORTIONMENT

#### A. General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”*

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices and have been established pursuant to the 1972 Act and the provisions of the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

#### B. Proposition 218 Benefit Analyses

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIID addresses several key criteria for the levy of assessments, notably:

Article XIID Section 2d defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIID Section 2i defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIID Section 4a defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being

---

provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

This District was formed to establish and provide for the improvements that enhance the presentation of the surrounding properties and developments. These improvements will directly benefit the parcels to be assessed within the District. The assessments and method of apportionment is based on the premise that the assessments will be used to construct and install landscape and lighting improvements within the existing Landscape and Lighting Maintenance District as well as provide for the annual maintenance of those improvements, and the assessment revenues generated by District will be used solely for such purposes.

The costs of the proposed improvements have been identified and allocated to properties within the District based on special benefit. The improvements to be provided by this District and for which properties will be assessed have been identified as an essential component and local amenity that provides a direct reflection and extension of the properties within the District which the property owners and residents have expressed a high level of support.

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the landscape and lighting improvements within the District, and the assessment obligation for each parcel reflects that parcel’s proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report, have been carefully reviewed and have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either “general benefit” (not assessed) or “special benefit”.

Each of the existing or proposed improvements, and the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the California Constitution and 1972 Act. The improvements provided by this Annexation and for which properties will be assessed have been identified as necessary, required and/or desired for the orderly development of the properties within the Annexation territory to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those

---

properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are a distinct and special benefit to the properties within the Annexation territory. Any improvement or portion thereof that is considered to be of general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within the Annexation.

### **Special Benefit**

The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the Annexation receives special benefits from the improvements and the desirability and security of those properties is enhanced by the presence of public lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with landscape improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- Increased sense of pride in ownership of property within the District and Annexation areas resulting from well-maintained improvements associated with the properties.
- Enhanced quality of life through well-maintained green space and landscaped areas.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District and Annexation areas through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting and other public lighting facilities are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads, streets and public areas.

- 
- Improved ability of pedestrians and motorists to see.
  - Improved ingress and egress to property.
  - Reduced vandalism and other criminal act and damage to improvements or property.
  - Improved traffic circulation and reduced nighttime accidents and personal property loss.

All of the preceding special benefits contribute to the esthetic value and desirability of each of the assessed parcels within the Annexation territory and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the Annexation improvements would have a negative impact on the properties within the Annexation.

### **General Benefit**

In reviewing each of the Annexation improvements, the proximity of those improvements to both properties within the Annexation and those outside the Annexation areas as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the Annexation areas and the ongoing maintenance and operation of these improvements will directly affect the properties within the Annexation. Although the improvements include public areas, easements, right-of-ways and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the development of properties within the Annexation and were not required nor necessarily desired by any properties or developments outside the Annexation boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the improvements and the ongoing maintenance, servicing and operation of those improvements provide no measurable general benefit to properties outside the Annexation territory or to the public at large, but clearly provide distinct and special benefits to properties within the Annexation.

### **C. Assessment Methodology**

The method of apportionment for the Annexation calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District and Annexation. The special benefit received by each lot or parcel is equated to the overall land use of parcels within the Annexation based on the parcel's actual land use or proposed development.

All costs associated with the improvements shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels

---

within the Annexation as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

To identify and determine the special benefit to be received by each parcel and their proportionate share of the improvement costs it is necessary to consider the entire scope of the planned improvements as well as individual property development within the Annexation. Upon review of the proposed improvements it has been determined that each residential parcel within the four developments that make up the Annexation receives special benefit from all the improvements to be funded by annual assessments for its own development. Based on the planned property development, four zones of benefit are appropriate for the allocation of the assessments and proportional benefit.

### Equivalent Benefit Units

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The method of apportionment established for most districts formed under the 1972 Benefit Act utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU) and all other land uses are converted to a weighted EBU based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

Although the Equivalent Benefit Unit method of apportioning special benefit is most commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District.

**Single-family Residential** — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).

**Multi-family Residential** — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. (This land use typically includes apartments, duplexes, triplex etc., but does not generally include condominiums, town-homes or mobile home parks).

Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although

---

multi-family properties typically receive similar benefits to that of a single-family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal.

Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate.

Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, an appropriate allocation of special benefit for multi-family residential properties as compared to a single-family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 50 units; 0.50 EBU per unit for units 51 through 100; and 0.25 EBU per unit for all remaining units.

**Condominium/Town-Home Units** — Condominiums and town-homes tend to share attributes of both a single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally, the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN.

In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. (There is no adjustment for parcels with more than five units).

**Planned-Residential Development** — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN).

Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed).

---

**Vacant Residential** — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent).

Although the assessed value of an individual property is not a direct reflection of the property's special benefit, this general correlation between land value and structure value does provide a reasonable basis for apportioning special benefit for vacant residential properties. Utilizing this twenty-five percent (25%) apportionment and the number of single family residential units typically developed per acre of land (an average of 4 residential units per acre) and Equivalent Benefit Unit of 1.0 EBU per acre (4units per acre x 25%) is derived and presents an appropriate apportionment of special benefit for vacant residential properties.

Recognizing that the full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU).

Parcels less than one acre in size shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract).

**Exempt Parcels** — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the Annexation improvements or may provide other benefits to private properties within the Annexation;

Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status. Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

**Special Cases** — In many districts where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property, however only a small percentage of the parcel's total acreage can actually

be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

Property Type	Equivalent Benefit Units	Multiplier
Single-family Residential	1.000	per Unit/Lot/Parcel
Multi-Family Residential	0.750	per Unit for the First 50 Units
	0.500	per Unit for Units 51-100
	0.250	per Unit for all remaining Units
Condominium/Town-home Units	0.750	per Unit
Planned-Residential Development	1.000	per Planned SF-Residential Lot
	0.750	per Planned Condominium
	0.750	per Unit for the First 50 Units
	0.500	per Unit for Units 51-100
	0.250	per Unit for all remaining Units
Vacant Residential Land	1.000	per Acre
Exempt Parcels	0.000	per Parcel

### Land Uses and Equivalent Benefit Units

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

It is hereby specifically provided that the City shall establish a special contingency reserve (the "Special Reserve") for the Annexation. The purpose of the Special Reserve is to provide

---

funds for extraordinary maintenance costs stemming from forces of nature (wind, freezing, earthquakes, storms, disease) and/or vandalism or accidental damage and to thereby help to avoid significant increases in the annual Assessment. Moneys in the Special Reserve will be invested under applicable City policies and guidelines in investments authorized for the City. Earnings on the Special Reserve may be applied to the purposes of the Special Reserve, and then such additional amounts may be applied against the Annual Assessment for the next ensuing fiscal year. In no event shall there be any cash distribution of money in the Special Reserve.

It is expected that the Annual Assessments shall be levied so long as the City is providing maintenance as shown in Part A of the Engineer's Report or any part thereof. If less than entire amount of maintenance is being provided, the City shall take such decrease into account when computing the Annual Assessment. If the City ceases the maintenance entirely, the Annual Assessment shall cease at the end of the fiscal year in which such maintenance ends.

#### **D. Assessment Range Formula**

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the Annexation costs and assessments.

The Assessment Range Formula for this Annexation shall be applied to all future assessments and is generally defined:

If the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted *Maximum Assessment Rate*, then the proposed annual assessment is not considered an increased assessment.

The *Maximum Assessment Rate* is equal to the (Initial) Maximum Assessment Rate established for FY 2007/2008 adjusted annually by the annual percentage change (as of February 1) in the Consumer Price Index (CPI) of "All Urban Consumers" for the San Francisco-Oakland-San Jose Area. If for any reason, the percentage amount for a fiscal year is a negative number the maximum assessment shall not be decreased by reason of such negative number and shall remain at the amount as computed the previous fiscal year.

---

As of February 1 of each fiscal year after the base year and beginning in the second fiscal year (FY 2008/2009) and each fiscal year thereafter, the Maximum Assessment Rate will be recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the Annexation's annual budget and proposed assessment. The annual percentage change in CPI shall be based on available data provided by the U.S. Department of Labor; Bureau of Labor Statistics at the time the annual Report is prepared. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

*Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Likewise, modifications to the method of apportionment that increases the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.*

To impose a new or increased assessment other than the annual inflationary adjustment provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution Article XIID Section 4c, that requires a public hearing and certain protest procedures including mailed notice of the public hearing and property owner protest balloting. Property owners through the balloting process must approve a proposed new or increased assessment before such an assessment may be imposed.

As part of the Annexation into the District, property owners shall be balloted for a special benefit assessment necessary for the annual operation and maintenance of the improvements within the Annexation areas. Although this Report establishes an assessment amount for each of the existing properties within the Annexation and this amount is used to determine if majority protest exists in the ballot tabulation, these assessments are based on the initial maximum assessment rate and method of apportionment described in this Report. The notice and ballot presented to the property owners identifies the initial maximum assessment rate and the Assessment Range Formula described above and is the basis upon which the property owners cast their ballots.

The assessment per parcel for FY 2016/2017 is subject to adjustment based upon the annual change in the Consumer Price Index as described hereinafter as of February 1 of each fiscal year after the base year the maximum amount of each assessment shall be increased by a percentage that is the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for all Urban Consumers (CPI-U): San Francisco-Oakland-

---

San Jose. If for any reason the percentage amount for a fiscal year is a negative number the maximum assessment shall not be decreased by reason of such negative number and shall remain at the amount as computed the previous fiscal year.

It is hereby specifically provided that the City shall establish a special contingency reserve (the "Special Reserve") for the District. The purpose of the Special Reserve is to provide funds for extraordinary maintenance costs stemming from forces of nature (wind, freezing, earthquakes, storms, disease) and/or vandalism or accidental damage and to thereby help to avoid significant increases in the annual Assessment. Moneys in the Special Reserve will be invested under applicable City policies and guidelines in investments authorized for the City. Earnings on the Special Reserve may be applied to the purposes of the Special Reserve, and then such additional amounts may be applied against the Annual Assessment for the next ensuing fiscal year. In no event shall there be any cash distribution of money in the Special Reserve.

It is expected that the Annual Assessments shall be levied so long as the City is providing maintenance as shown in Part A of the Engineer's Report or any part thereof. If less than entire amount of maintenance is being provided, the City shall take such decrease into account when computing the Annual Assessment. If the City ceases the maintenance entirely, the Annual Assessment shall cease at the end of the fiscal year in which such maintenance ends.

## VII. PART E

---

### ASSESSOR'S PARCEL LIST

Parcel identification for each lot or parcel within the Annexation is based on available parcel maps and property data from the Monterey County Assessor's Office at the time the Engineer's Report was prepared. A listing of the proposed lots and parcels to be assessed within this Annexation along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include, but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate described in this Report as approved by the City Council. Therefore, if a single parcel is subdivided to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

The following is a list of the parcels and proposed assessment amounts for each of the parcels within the Annexation as determined by the assessment rates and method of apportionment described herein:

**CITY OF GREENFIELD  
Landscape and Lighting Maintenance District No. 1  
Assessment Roll Fiscal Year 2016/2017**

Assessor's Parcel Number	Charge	Parcel EBU	Zone Name	Zone Number
024-321-001-000	\$991.84	1	Lexington Square	1
024-321-002-000	\$991.84	1	Lexington Square	1
024-321-003-000	\$991.84	1	Lexington Square	1
024-321-004-000	\$991.84	1	Lexington Square	1
024-321-005-000	\$991.84	1	Lexington Square	1
024-321-006-000	\$991.84	1	Lexington Square	1
024-321-007-000	\$991.84	1	Lexington Square	1
024-321-008-000	\$991.84	1	Lexington Square	1
024-321-009-000	\$991.84	1	Lexington Square	1
024-321-010-000	\$991.84	1	Lexington Square	1
024-321-011-000	\$991.84	1	Lexington Square	1
024-321-012-000	\$991.84	1	Lexington Square	1
024-321-013-000	\$991.84	1	Lexington Square	1
024-321-014-000	\$991.84	1	Lexington Square	1
024-321-015-000	\$991.84	1	Lexington Square	1
024-321-016-000	\$991.84	1	Lexington Square	1
024-321-017-000	\$991.84	1	Lexington Square	1
024-321-018-000	\$991.84	1	Lexington Square	1
024-321-019-000	\$991.84	1	Lexington Square	1
024-321-020-000	\$991.84	1	Lexington Square	1
024-321-021-000	\$991.84	1	Lexington Square	1
024-321-022-000	\$991.84	1	Lexington Square	1
024-321-023-000	\$991.84	1	Lexington Square	1
024-321-024-000	\$991.84	1	Lexington Square	1
024-321-025-000	\$991.84	1	Lexington Square	1
024-321-026-000	\$991.84	1	Lexington Square	1
024-321-027-000	\$991.84	1	Lexington Square	1
024-321-028-000	\$991.84	1	Lexington Square	1
024-321-029-000	\$991.84	1	Lexington Square	1
024-321-030-000	\$991.84	1	Lexington Square	1
024-321-031-000	\$991.84	1	Lexington Square	1
024-321-032-000	\$991.84	1	Lexington Square	1
024-321-033-000	\$991.84	1	Lexington Square	1
024-321-034-000	\$991.84	1	Lexington Square	1
024-321-035-000	\$991.84	1	Lexington Square	1
024-321-036-000	\$991.84	1	Lexington Square	1
024-321-037-000	\$991.84	1	Lexington Square	1
024-321-038-000	\$991.84	1	Lexington Square	1
024-321-039-000	\$991.84	1	Lexington Square	1
024-321-040-000	\$991.84	1	Lexington Square	1
024-321-041-000	\$991.84	1	Lexington Square	1
024-321-042-000	\$991.84	1	Lexington Square	1
024-321-043-000	\$991.84	1	Lexington Square	1
024-321-044-000	\$991.84	1	Lexington Square	1
024-321-045-000	\$991.84	1	Lexington Square	1
024-321-046-000	\$991.84	1	Lexington Square	1
024-321-047-000	\$991.84	1	Lexington Square	1
024-321-048-000	\$991.84	1	Lexington Square	1
024-321-049-000	\$991.84	1	Lexington Square	1
<b>Totals</b>	<b>\$48,600</b>	<b>49.00</b>		

Assessor's Parcel Number	Charge	Parcel EBU	Zone Name	Zone Number
024-153-032-000	\$460.00	1	Mariposa	1A
024-153-033-000	\$460.00	1	Mariposa	1A
024-153-034-000	\$460.00	1	Mariposa	1A
024-153-035-000	\$460.00	1	Mariposa	1A
024-153-036-000	\$460.00	1	Mariposa	1A
024-153-037-000	\$460.00	1	Mariposa	1A
024-153-038-000	\$460.00	1	Mariposa	1A
024-153-039-000	\$460.00	1	Mariposa	1A
024-153-041-000	\$460.00	1	Mariposa	1A
024-153-042-000	\$460.00	1	Mariposa	1A
024-153-043-000	\$460.00	1	Mariposa	1A
024-153-044-000	\$460.00	1	Mariposa	1A
024-153-045-000	\$460.00	1	Mariposa	1A
024-153-046-000	\$460.00	1	Mariposa	1A
024-153-047-000	\$460.00	1	Mariposa	1A
024-153-048-000	\$460.00	1	Mariposa	1A
024-153-049-000	\$460.00	1	Mariposa	1A
024-153-050-000	\$460.00	1	Mariposa	1A
024-153-051-000	\$460.00	1	Mariposa	1A
024-153-052-000	\$460.00	1	Mariposa	1A
024-153-053-000	\$460.00	1	Mariposa	1A
024-153-054-000	\$460.00	1	Mariposa	1A
024-153-055-000	\$460.00	1	Mariposa	1A
024-153-056-000	\$460.00	1	Mariposa	1A
024-153-057-000	\$460.00	1	Mariposa	1A
024-153-058-000	\$460.00	1	Mariposa	1A
024-153-059-000	\$460.00	1	Mariposa	1A
024-153-060-000	\$460.00	1	Mariposa	1A
024-153-061-000	\$460.00	1	Mariposa	1A
024-153-062-000	\$460.00	1	Mariposa	1A
024-153-063-000	\$460.00	1	Mariposa	1A
024-153-064-000	\$460.00	1	Mariposa	1A
024-153-065-000	\$460.00	1	Mariposa	1A
024-153-066-000	\$460.00	1	Mariposa	1A
024-153-067-000	\$460.00	1	Mariposa	1A
024-153-068-000	\$460.00	1	Mariposa	1A
024-153-069-000	\$460.00	1	Mariposa	1A
024-153-070-000	\$460.00	1	Mariposa	1A
024-153-071-000	\$460.00	1	Mariposa	1A
024-153-072-000	\$460.00	1	Mariposa	1A
<b>Totals</b>	<b>\$18,400.00</b>	<b>40.00</b>		

Assessor's Parcel Number	Charge	Parcel EBU	Zone Name	Zone Number
109-224-001-000	\$91.82	1	Vineyard Green	1B
109-224-002-000	\$91.82	1	Vineyard Green	1B
109-224-003-000	\$91.82	1	Vineyard Green	1B
109-224-004-000	\$91.82	1	Vineyard Green	1B
109-224-005-000	\$91.82	1	Vineyard Green	1B
109-224-006-000	\$91.82	1	Vineyard Green	1B
109-224-007-000	\$91.82	1	Vineyard Green	1B
109-224-008-000	\$91.82	1	Vineyard Green	1B
109-224-009-000	\$91.82	1	Vineyard Green	1B
109-224-010-000	\$91.82	1	Vineyard Green	1B
109-224-011-000	\$91.82	1	Vineyard Green	1B
109-224-012-000	\$91.82	1	Vineyard Green	1B
109-224-013-000	\$91.82	1	Vineyard Green	1B
109-224-014-000	\$91.82	1	Vineyard Green	1B
109-224-015-000	\$91.82	1	Vineyard Green	1B
109-224-016-000	\$91.82	1	Vineyard Green	1B
109-224-017-000	\$91.82	1	Vineyard Green	1B
109-224-018-000	\$91.82	1	Vineyard Green	1B
109-224-019-000	\$91.82	1	Vineyard Green	1B
109-224-020-000	\$91.82	1	Vineyard Green	1B
109-224-021-000	\$91.82	1	Vineyard Green	1B
109-224-022-000	\$91.82	1	Vineyard Green	1B
109-224-023-000	\$91.82	1	Vineyard Green	1B
109-224-024-000	\$91.82	1	Vineyard Green	1B
109-224-025-000	\$91.82	1	Vineyard Green	1B
109-224-026-000	\$91.82	1	Vineyard Green	1B
109-224-027-000	\$91.82	1	Vineyard Green	1B
109-224-028-000	\$91.82	1	Vineyard Green	1B
109-224-029-000	\$91.82	1	Vineyard Green	1B
109-224-030-000	\$91.82	1	Vineyard Green	1B
109-224-031-000	\$91.82	1	Vineyard Green	1B
109-224-032-000	\$91.82	1	Vineyard Green	1B
109-224-033-000	\$91.82	1	Vineyard Green	1B
109-224-034-000	\$91.82	1	Vineyard Green	1B
109-224-035-000	\$91.82	1	Vineyard Green	1B
109-224-036-000	\$91.82	1	Vineyard Green	1B
109-224-037-000	\$91.82	1	Vineyard Green	1B
109-224-038-000	\$91.82	1	Vineyard Green	1B
109-224-039-000	\$91.82	1	Vineyard Green	1B
109-224-040-000	\$91.82	1	Vineyard Green	1B
109-224-041-000	\$91.82	1	Vineyard Green	1B
109-224-042-000	\$91.82	1	Vineyard Green	1B
109-224-043-000	\$91.82	1	Vineyard Green	1B
109-224-044-000	\$91.82	1	Vineyard Green	1B
109-224-045-000	\$91.82	1	Vineyard Green	1B
109-224-046-000	\$91.82	1	Vineyard Green	1B
109-224-047-000	\$91.82	1	Vineyard Green	1B
109-224-048-000	\$91.82	1	Vineyard Green	1B
109-224-049-000	\$91.82	1	Vineyard Green	1B
109-224-050-000	\$91.82	1	Vineyard Green	1B
109-224-051-000	\$91.82	1	Vineyard Green	1B
109-224-052-000	\$91.82	1	Vineyard Green	1B
109-224-053-000	\$91.82	1	Vineyard Green	1B
109-224-054-000	\$91.82	1	Vineyard Green	1B
109-224-055-000	\$91.82	1	Vineyard Green	1B
109-224-056-000	\$91.82	1	Vineyard Green	1B
109-224-057-000	\$91.82	1	Vineyard Green	1B
109-224-058-000	\$91.82	1	Vineyard Green	1B
109-224-060-000	2,754.60	30	Vineyard Green	1B
<b>Totals</b>	<b>\$8,080</b>	<b>88.00</b>		

Assessor's Parcel Number	Charge	Parcel EBU	Zone Name	Zone Number
024-191-030-000	\$237.50	1	Vista Verde	1C
024-191-031-000	\$237.50	1	Vista Verde	1C
024-191-032-000	\$237.50	1	Vista Verde	1C
024-191-033-000	\$237.50	1	Vista Verde	1C
024-191-034-000	\$237.50	1	Vista Verde	1C
024-191-035-000	\$237.50	1	Vista Verde	1C
024-191-036-000	\$237.50	1	Vista Verde	1C
024-191-037-000	\$237.50	1	Vista Verde	1C
024-191-038-000	\$237.50	1	Vista Verde	1C
024-191-039-000	\$237.50	1	Vista Verde	1C
024-191-040-000	\$237.50	1	Vista Verde	1C
024-191-041-000	\$237.50	1	Vista Verde	1C
024-191-042-000	\$237.50	1	Vista Verde	1C
024-191-043-000	\$237.50	1	Vista Verde	1C
024-191-044-000	\$237.50	1	Vista Verde	1C
024-191-045-000	\$237.50	1	Vista Verde	1C
<b>Totals</b>	<b>\$3,800.00</b>	<b>16.00</b>		

Assessor's Parcel Number	Charge	Parcel EBU	Zone Name	Zone Number
024-411-001-000	\$379.49	1	Cambria Park	1D
024-411-002-000	\$379.49	1	Cambria Park	1D
024-411-003-000	\$379.49	1	Cambria Park	1D
024-411-004-000	\$379.49	1	Cambria Park	1D
024-411-005-000	\$379.49	1	Cambria Park	1D
024-411-006-000	\$379.49	1	Cambria Park	1D
024-411-007-000	\$379.49	1	Cambria Park	1D
024-411-008-000	\$379.49	1	Cambria Park	1D
024-411-009-000	\$379.49	1	Cambria Park	1D
024-411-010-000	\$379.49	1	Cambria Park	1D
024-411-011-000	\$379.49	1	Cambria Park	1D
024-411-012-000	\$379.49	1	Cambria Park	1D
024-411-013-000	\$379.49	1	Cambria Park	1D
024-411-014-000	\$379.49	1	Cambria Park	1D
024-411-015-000	\$379.49	1	Cambria Park	1D
024-411-016-000	\$379.49	1	Cambria Park	1D
024-411-017-000	\$379.49	1	Cambria Park	1D
024-411-018-000	\$379.49	1	Cambria Park	1D
024-411-019-000	\$379.49	1	Cambria Park	1D
024-411-020-000	\$379.49	1	Cambria Park	1D
024-411-021-000	\$379.49	1	Cambria Park	1D
024-411-022-000	\$379.49	1	Cambria Park	1D
024-411-023-000	\$379.49	1	Cambria Park	1D
024-411-024-000	\$379.49	1	Cambria Park	1D
024-411-025-000	\$379.49	1	Cambria Park	1D
024-411-026-000	\$379.49	1	Cambria Park	1D
024-411-027-000	\$379.49	1	Cambria Park	1D
024-411-028-000	\$379.49	1	Cambria Park	1D
024-411-029-000	\$379.49	1	Cambria Park	1D
024-411-030-000	\$379.49	1	Cambria Park	1D
024-411-031-000	\$379.49	1	Cambria Park	1D
024-411-032-000	\$379.49	1	Cambria Park	1D
024-411-033-000	\$379.49	1	Cambria Park	1D
024-411-034-000	\$379.49	1	Cambria Park	1D
024-411-035-000	\$379.49	1	Cambria Park	1D
024-411-036-000	\$379.49	1	Cambria Park	1D
024-411-037-000	\$379.49	1	Cambria Park	1D
024-411-038-000	\$379.49	1	Cambria Park	1D
024-411-039-000	\$379.49	1	Cambria Park	1D
<b>Totals</b>	<b>14,800</b>	<b>39.00</b>		

Zone Name	Zone ID	Total Charge	Total EBU
Lexington Square	1	48,600	49.00
Mariposa	1A	18,400	40.00
Vineyard Green	1B	8,080	88.00
Vista Verde	1C	3,800	16.00
Cambria Park	1D	14,800	39.00
<b>Total:</b>		<b>\$93,680</b>	<b>232.0</b>