ITEM C-1

DATE SUBMITTED	May 13, 2015	COUNCIL ACTION	(X)
		PUBLIC HEARING REQUIRED	(X)
SUBMITTED BY	SPECIAL TAX ADMINISTRATOR	RESOLUTION	(X)
		ORDINANCE 1ST READING	( )
DATE ACTION REQUIRED	June 3, 2015	ORDINANCE 2ND READING	( )
		CITY CLERK'S INITIALS	( )

IMPERIAL CITY COUNCIL
AGENDA ITEM

SUBJECT:

PUBLIC HEARING – IMPERIAL *LANDSCAPE* MAINTENANCE DISTRICT NO. 1 (WILDFLOWER NO. 8/PASEO DEL SOL SUBDIVISIONS)

DEPARTMENT INVOLVED: Finance

BACKGROUND/SUMMARY: On April1, 2015, the City Council Adopted three resolutions of intent to initiate, levy an assessment for fiscal year 2015-2016, order an engineer's report, and set a public hearing. This is the next step, that of holding the public hearing, taking testimony and adopting resolutions to accept the engineer's report and approve a levy for fiscal year 2015-2016.

The proposed Fiscal Year 2015-2016 annual assessment is $271.70 per Parcel for Wildflower and $264.34 per Parcel for Paseo del Sol, a savings of $102.13 and $99.37 respectively from the annual Maximum Rates (27% savings)

FISCAL IMPACT: F.O. INITIALS_____

The funds generated are used for the purposes stated in the original formation of this district. Each year the assessments on individual parcels may be increased up to the Consumer Price Index. The purposes are consistent and the amount of the assessments has not changed, for this district.

STAFF RECOMMENDATION: Staff recommends that the City Council adopt the two resolutions approving the engineer's report and ordering the levy and collection of annual assessments.

MANAGER'S RECOMMENDATION: MANAGER'S INITIALS_____

MOTION:

1. Approval of Resolution No. 2015-29, Approving the Engineer's Report.
2. Approval of Resolution No. 2015-30, Ordering the Levy and Collection of Annual Assessments.

SECONDED:	APPROVED	( )	REJECTED	( )
AYES:	DISAPPROVED	( )	DEFERRED	( )
NAYES:				
ABSENT:	REFERRED TO:			

RESOLUTION NO. 2015-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2015-2016

WHEREAS, the City Council did previously adopt a resolution ordering the Engineer to prepare and file a Report for the City of Imperial "Imperial Landscape Maintenance District No. 1" (hereafter referred to as the "District") and the proposed levy and collection of annual assessments for Fiscal Year 2015-2016 against parcels of land within the District, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act"); and,

WHEREAS, the Engineer has prepared and filed with the City Clerk of the City of Imperial, who presented to the City Council a report titled: "City of Imperial, Engineer's Annual Levy Report, Landscape Maintenance District No. 1, Fiscal Year 2015-2016" as required by the Act; and,

WHEREAS, the City Council may approve the report, as filed, or may modify the report in any particular and approve it as modified, pursuant to the provisions of *Chapter 2, Article 1, Section 22586* of said Act; and

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, considered all oral and written comments presented with respect to the District and Report at a noticed Public Hearing and has discussed any necessary or desired modifications to the Report.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The preceding recitals are true and correct.

Section 2: The Report as presented or as modified, contains the following:

a. A Description of Improvements.

b. A Diagram of the District.

c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.

d. The "Maximum Assessment" (Approved by the property owners).

e. An "Assessment Range Formula" for calculating annual inflationary adjustments to the "Maximum Assessment" (Adjusted Maximum Levy per benefit unit), also approved by the property owners.

f. The Annual Budget (Costs and Expenses) and the resulting assessment (Levy per benefit unit) for the fiscal year.

g. The District Roll containing the proposed Levy for each Assessor Parcel Number within the District for Fiscal Year 2015-2016.

Section 3: The City Clerk is hereby directed to enter on the minutes of the City Council any and all modifications to the Report determined and approved by the City Council, and all such changes and/or modifications by reference are incorporated into the Engineer's Report.

Section 4: The City Council is satisfied with the Engineer's Report as presented or modified, each and all of the budget items and documents as set forth therein, and is satisfied that the annual assessments contained therein are consistent with the assessments approved by the property owners and spread in accordance with the special benefits received from the improvements pursuant to the provisions of the California Constitution Article XIIID.

Section 5: The Report is hereby approved as submitted or modified and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 6: The City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation and approval of the Report as submitted or modified.

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2015.

_____
Mayor

ATTEST:

_____
City Clerk

CITY OF IMPERIAL

LANDSCAPE MAINTENANCE DISTRICT NO. 1

ENGINEER'S REPORT
For
Fiscal Year 2015-2016

(Commencing July 1, 2015 and ending June 30, 2016)

Prepared for the City of Imperial
By
General Government Management Services
(GGMS, Inc.)
(760) 202-1060

May 13, 2015

Resolution of Intent held on April 1, 2015
Public Hearing to be heard on June 3, 2015

TABLE OF CONTENTS

I. INTRODUCTION

II. DESCRIPTION OF THE DISTRICT

A. Boundaries of the District
1. Zone 2001-01 (Wildflower)
2. Zone 2001-02 (Paseo del Sol)

B. Description of Improvements and Services

C. Boundary Map

III. METHOD OF APPORTIONMENT

A. General

B. Benefit Analysis
1. Special Benefits
2. General Benefits

C. Assessment Methodology

D. Assessment Range Formula

IV DISTRICT BUDGET

EXHIBIT A ASSESSMENT ROLL FOR FISCAL YEAR 2015-2016

I. INTRODUCTION

The City of Imperial ("City") annually levies and collects special assessments in order to continue the maintenance of the improvements within the Imperial Landscape Maintenance District No. 1 ("District"). The District was formed and annual assessments are levied, pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* ("1972 Act") and in compliance with the substantive and procedural requirements of the *California State Constitution*" *Article XIIID* ("Article XIIID").

This Engineer's Annual Levy Report ("Report") describes the District and the proposed assessments for Fiscal Year 2015-2016. The annual budget for the maintenance and operation of the improvements is based on estimated expenses for the upcoming fiscal year. Parcels within the District are assessed proportionately for only those improvements and services that are a special benefit.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number by the Imperial County Assessor's Office. The Imperial County Auditor/Controller uses Assessment Parcel Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments.

Following consideration of all public comments and written protests at a noticed Public Hearing, the City Council will confirm the Report as submitted or amended and order the levy and collection of assessments for Fiscal Year 2015-2016 pursuant to the 1972 Act. The assessment information approved will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel.

In November 2001, the District was formed comprising of one zone of improvement, Zone 2001-01 (Wildflower). The formation was pursuant to City Council resolution following a property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIIID Section 4, to approve and confirm the Maximum Assessments and an Assessment Range Formula (inflationary factor) for Zone 2001-01 (Wildflower) District. In February 2002, a second zone of improvement, Zone 2001-02 (Paseo del Sol), was annexed into the District following a similar property owner protest ballot proceeding, conducted in compliance with the provisions of Article XIIID Section 4, to approve and confirm the Zone 2001-02 (Paseo del Sol) Maximum Assessments and an Assessment Range Formula (inflationary factor). Although the City Council must consider all property owner comments or protests prior to levying an annual assessment each year, the Council may approve any proposed assessment that is less than or equal to the adjusted maximum assessment rate previously approved for each zone.

The Constitutional provisions of Article XIIID do not alter the non-conflicting provisions of the 1972 Act and this Report and the method of apportionment contained herein utilize commonly accepted assessment engineering practices consistent with the Act and the

provisions of the Constitution. All new or increased assessments (including any annexations) will be subject to the substantive and procedural requirements of Article XIIID Section 4. Changes in land use or parcel subdivisions resulting in an increase to a particular parcel or group of parcels are not considered an increased assessment.

II. DESCRIPTION OF THE DISTRICT

A. Boundaries of the District: The boundaries of the District are non-contiguous and consist of all parcels with the Zone 2001-01 (Wildflower) and Zone 2001-02 (Paseo del Sol). A map showing the boundaries of the District has been previously filed with the City Clerk and by reference is made part of this Report.

1. Zone 2001-01 (Wildflower): Zone 2001-01 (Wildflower) is located in the west portion of the City of Imperial, generally South of Joshua Tree Street and West of La Brucherie Road. Zone 2001-01 (Wildflower) consists of all assessable parcels located in the Wildflower No. 8 subdivision in the City of Imperial.

2. Zone 2001-02 (Paseo del Sol): Zone 2001-02 (Paseo del Sol) is located in the northeast portion of the City of Imperial, generally North of Aten Road, and East of Highway 86. Zone 2001-02 (Paseo del Sol) consists of all parcels located in the Paseo del Sol subdivision within the City of Imperial.

B. Description of the District Improvements and Services: Landscape improvements provided in the District may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monument, and associated appurtenances. These improvements include all necessary service; operations; administration; and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory working condition. The City utilizes the services of landscape maintenance contractors and City crews for all regularly scheduled landscape maintenance. The specific locations of improvements within each zone of the District are described in the following section.

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscape improvements and associated appurtenances located within the District.

Landscaped Easements -- The location of landscaped easements, including street trees, may include, but are not limited to: Joshua Tree Street, La Brucherie Road in Zone 2001-01 (Wildflower) and Cross Road in Zone 2001-02 (Paseo del Sol).

Storm Drain Basin Maintenance -- The location of the storm drain basin to be maintained by the assessments is located at the south side of the Wildflower development in Zone 2001-01 (Wildflower) and the east end of the Paseo del Sol development in Zone 2001-02 (Paseo del Sol).

The assessable parcels receive special benefit from the ongoing maintenance of the landscaping, irrigation and drainage systems within the boundaries of the District. Specific improvements include all ground cover, turf, shrubs, trees, and associated appurtenances. The services provided include all necessary operations, administration, and maintenance required to keep the above-mentioned improvements in a healthy, vigorous, and satisfactory condition.

The District through annual assessments budgeted and reviewed each fiscal year, funds the continued maintenance of these improvements. All assessable parcels identified as being within the District, share in both the cost and the benefits of the improvements. The costs associated with the improvements are equitably spread among all benefiting parcels within the District in proportion to the benefit received. The funds collected are dispersed and used for only the operation and servicing of the District improvements.

The detailed plans and specifications for the improvements are on file in the office of the City Clerk and the City Engineer where they are available for public inspection. The plans and specifications for the improvements are voluminous and are not bound in this Engineer's Report but by this reference are incorporated herein and made a part of this Engineer's Report.

C. DISTRICT BOUNDARY MAP: Assessment District boundary maps have been prepared for the Landscape Maintenance Assessment District in the format required by the 1972 Act, and are on file with the City Clerk, and, by reference, are made part of this Report. The following map page is for general location only and is not to be considered the official boundary map on file with the City Clerk.

III. 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 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 formula used for calculating assessments in this District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on benefit to each parcel.

In addition, pursuant to *Article XIIID Section 4* a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits may be assessed and the District must separate the general benefits from the special benefits. Therefore, the District assesses only for improvements that provide special benefit and any improvements considered general benefit have been eliminated from the District Assessments.

B. Benefit Analysis

1. Special Benefits: The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives benefit from the improvements maintained and funded by the assessments. Specifically, landscape improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well maintained landscaping and amenities in close proximity to those properties.

The improvements generally include landscaped parkways, entryways, and appurtenant facilities. The annual assessments outlined in this Report are based on the estimated costs to provide all necessary service, operation, administration, and maintenance required each year to keep these improvements in a healthy, vigorous, and satisfactory condition and benefit the properties. The special benefits associated with the local landscaping improvements are specifically:

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

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District and thereby provide a special enhancement to the property.

2. General Benefits: It has been determined that the lots or parcels within this District receive unique and special benefits from the maintenance of the improvements within the District. The improvements maintained by the District were installed and constructed in connection with the development of properties within the District and were neither required nor necessarily desired by properties outside the District boundaries. It has been determined that these improvements and the ongoing maintenance of those improvements provide special benefits to the parcels within the District and no parcels outside the District area benefit from the maintenance of the improvements within the District. Therefore, there are no benefits of a general nature to properties outside the District boundaries or the public at large.

C. Assessment Methodology: Pursuant to the Act, the costs of the District may be apportioned by any formula or method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefits to be received by each such parcel from the improvements. The special benefit formula used within the District should reflect the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on estimated special benefit to each parcel.

This District utilizes an Equivalent Dwelling Unit (EDU) method of apportionment. The EDU method of apportionment uses the single-family residential parcel as the basic unit of assessment. The typical single-family residential parcel is assigned one (1.0) Equivalent Dwelling Unit. Every other land-use or property type is converted to EDU's 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 typical single-family residential parcel.

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 1.0 EDU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Dwelling Unit EDU).

Multifamily 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 is assessed 1.0 EDU per unit.

Planned-Residential Development — This land use is defined as any property not fully subdivided with a specific number of proposed residential lots to be developed on the parcel. This land use type is assessed at 1.0 EDU per planned (proposed) residential lot.

Vacant Multi-Residential — This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved. This land use is assessed at 1.0 EDU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EDU. Parcels over 50 acres are assigned a maximum of 50 EDU.

Exempt Parcels — This land use identifies properties that are not assessed and are assigned 0.00 EDU. 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, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property that can not be developed, publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

The following table provides a listing of land use types, the Equivalent Dwelling Unit factor applied to that land use type, and the multiplying factor used to calculate each parcel's individual EDU.

Table 1
Land Uses and Equivalent Dwelling Units (EDU)

Property Type	EDU	Multiplier
Single Family Residential	1.000	per Unit/Lot/Parcel
Multifamily Residential	1.000	per Unit
Planned-Residential Development	1.000	per Planned Residential Lot
Vacant Multi-Residential	1.000	per Acre
Exempt	0.000	per Parcel

The EDU method of apportioning benefit is typically seen as the most appropriate and equitable assessment methodology for calculating benefit in Districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of land-use type, size and development. The following outlines the EDU applied to the various parcels and properties within this District:

• **Zone 2001-01 (Wildflower) -** One hundred nineteen (119) single-family residential parcels, each receiving full and equal special benefit from the improvements. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU to reflect their special benefits.

• **Zone 2001-02 (Paseo del Sol)** - One hundred seven (107) single-family residential parcels and one (1) undeveloped parcel with a projected build-out of 24 single-family residential parcels. These parcels are assigned an Equivalent Dwelling Unit of 1.0 EDU per single-family residential unit to reflect their special benefits.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-01 (Wildflower) in Fiscal Year 2015-2016 is 119 EDU's.

The Total Equivalent Dwelling Units (EDU) for Zone 2001-02 (Paseo del Sol) in Fiscal Year 2015-2016 is 130 EDU's.

The Levy per Equivalent Dwelling Unit, or Rate, applied to each parcel is the result of dividing the total Balance to Levy for each Zone, by the sum of the Zone EDU's, for the fiscal year. This Rate is multiplied by each parcel's individual EDU to determine the parcel's levy amount.

The following formulas are used to calculate the assessment for each parcel:

Formula

Total Balance to Levy / Total EDU = Levy per EDU
Parcel EDU x Levy per EDU = Parcel Levy Amount

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 XIIIC and XIIID*), 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 an inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, a property owner protest ballot proceeding was conducted pursuant to the California State Constitution Article XIIID Section 4. This property owner protest ballot proceeding includes the establishment of an initial Maximum Assessment as well as an Assessment Range Formula.

Generally, if the proposed annual assessment (levy per EDU) for the current fiscal year is less than or equal to the calculated Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the initial Assessment (approved by property owners) increased each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Imperial-Anaheim-Riverside Area ("CPI"), as determined by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

The Engineer shall compute the percentage difference between the percentage change each year in CPI for March and the CPI for the previous March. The Engineer shall then

adjust the previous maximum assessment rate by an amount not to exceed the percentage change for the upcoming fiscal year. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the Engineer shall use the revised index or a comparable system as approved by the City Council for determining fluctuations in the cost of living.

Beginning in the second fiscal year (Fiscal Year 2002/2003), for Zone 2001-01 (Wildflower) and beginning in the second fiscal year (Fiscal Year 2002-2003), for Zone 2001-02 (Paseo del Sol) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established. The Maximum Assessment is adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EDU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

Although the Maximum Assessment will increase each year, the actual District assessments may remain virtually unchanged. The Maximum Assessment adjustment is designed to establish a reasonable limit on District assessments. The Maximum Assessment calculated each year does not require or facilitate an increase to the annual assessment and neither does it restrict assessments to the adjustment maximum amount. If the budget and assessments for the fiscal year do not require an increase, or the increase is less than the adjusted Maximum Assessment, then the required budget and assessment may be applied without additional property owner balloting. If the budget and assessments calculated require an increase greater than the adjusted Maximum Assessment then the assessment is considered an increased assessment. To impose an increased assessment the City must comply with the provisions of the Constitution Article XIIID Section 4(c) 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 the proposed assessment increase. If the proposed assessment is approved, then a new Maximum Assessment is established for the District. If the proposed assessment is not approved, the City may not levy an assessment greater than the adjusted Maximum Assessment previously established for the District.

IV. DISTRICT BUDGET

Table 2
PROPOSED BUDGET

Description	Zone 2001-01 Wildflower	Zone 2001-02 Paseo del Sol
DIRECT COSTS		
Maintenance Costs and Labor	$ 30,730	$ 30,375
Utilities	$ 3,209	$ 3,565
Capital Improvement Expenditures	$ -	$ -
Direct Costs (Subtotal)	$ 33,940	$ 33,940
ADMINISTRATION COSTS		
Engineering/District Administration	$ 13,103	$ 16,736
Special Administration Costs	$ -	$ -
Administration Costs (Subtotal)	$ 13,103	$ 16,736
LEVY BREAKDOWN		
Total Direct and Admin. Costs	$ 47,042	$ 50,675
Reserve Fund: Collection/(Transfer)	$ -	$ -
Capital Improvement Fund: Collection/(Transfer)	$ -	$ -
Other Revenue Sources (Contributions)	$ -	$ -
Balance to Levy	$ 47,042	$ 50,675
Difference	$ (14,710)	$ (16,311)
Expected Funds Available from Levy	$ 32,332	$ 34,364
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	119	130
Levy per EDU	$ 395.31	$ 389.81
GENERAL INFORMATION		
Estimated Reserve Balance June 30, 2015	$ 0	$ 0
Anticipated Reserve Balance June 30, 2016	$ 0	$ 0
Maximum Rate per EDU	$ 373.83	$ 363.71
Applied Rate per EDU	$ 271.70	$ 264.34
Difference (less than Maximum Rate)	*27%*	*27%*

Note: The Reserve Fund is established to provide sufficient District funds to cover six months of estimated District costs until receipt of first installment of assessments from the County in January.

The Maximum Assessment per EDU for Zone 2001-01 (Wildflower) and for Zone 2001-02 (Paseo del Sol) shown above is based on the Initial Maximum Assessment and the Assessment Range Formula approved by the property owners within the District at the time of formation.

Zone 2001-01 (Wildflower) - The proposed Fiscal Year 2015-2016 annual assessment is $271.70 per EDU. There will be no increase in the Applied Rate from 2014-2015.

Zone 2001-02 (Paseo del Sol) - The proposed Fiscal Year 2015-2016 annual assessment is $264.34 per EDU. There will be no increase in the Applied Rate from 2014-2015.

EXHIBIT A
ASSESSMENT ROLL
FOR FISCAL YEAR 2015-2016

Parcel identification for each lot or parcel within the District, shall be the parcel as shown on the Imperial County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps.

The following pages contain a listing of parcels assessed within this District, along with the Zone designation and proposed assessment amounts.

RESOLUTION NO. 2015-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECT ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LANDSCAPE MAINTENANCE DISTRICT NO. 1, FOR FISCAL YEAR 2015-2016

WHEREAS, the City Council desires to levy and collect the annual assessments against lots and parcels of land within "Imperial Landscape Maintenance District No. 1" (hereafter referred to as the "District") for Fiscal Year 2015-2016 to pay the cost and expenses related thereto pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act"); and,

WHEREAS, the City Council did by previous resolutions initiated proceedings and declared its intention to levy and collect annual assessments to pay for the operation, maintenance and servicing of landscaping and all appurtenant facilities related thereto; and,

WHEREAS, the Engineer selected by the City Council has prepared and filed with the City Clerk a Report in connection with the District and levy of assessments for Fiscal Year 2015-2016 in accordance with *Chapter 1, Article 4* of the Act.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF IMPERIAL, AS FOLLOWS:

Section 1: The preceding recitals are true and correct.

Section 2: The City Council desires to levy and collect assessments against parcels of land within the District for the fiscal year 2015-2016 to pay the costs for the operation, maintenance and servicing of landscaping and all related appurtenant facilities located within public places within and for the benefit of the District

Section 3: The City Council has examined and reviewed the Engineer's Report in connection with the District, as well as the levy and collection of assessments. Based on the Engineer's Report, a copy of which has been presented to the City Council and which as been filed with the City Clerk, the City council hereby finds and determines that:

a. A special benefit will be received by parcels of land within the District and all parcels of land benefit from the operations, maintenance, and servicing of the improvements and related facilities.

b. The proposed budget and the amount to be assessed on all parcels of land within the District for the fiscal year 2015-2016 are fairly distributed in proportion to special benefit and are in accordance with prior approved District formula and methodology.

Section 4: The District and the associated assessments as outlined in the Engineer's Report are in compliance with the provisions of California Constitution Article XIIID.

Section 5: The Engineer's Report, assessments, and assessment formula, as presented to the City Council and on file in the Office of the City Clerk are hereby confirmed as filed.

Section 6: The City Council hereby orders the District improvements to be made, which improvements are briefly described as the operation, administration, maintenance and servicing of all public landscaping improvements and appurtenant facilities and expenses associated with the District that were installed as part of property development within the District and that will be maintained by the City of Imperial or their designee and all such maintenance, operation and servicing of the landscaping improvements and all appurtenant facilities shall be performed pursuant to the "Act", namely:

- Landscaping improvements may include but are not limited to: turf, ground cover, shrubs and trees, sprinkler and irrigation systems, ornamental lighting, drainage systems, masonry walls, entryway monuments and associated appurtenances;
- Storm drain basins to be maintained are located at the south side of the Wildflower development and the east end of the Paseo del Sol development;
- The location of landscaped easements, including street trees, may include but are not limited to: Joshua Tree Street, La Brucherie Road and Cross Road.

Section 7: The City Clerk or their designee is hereby authorized and directed to file the levy with the County Auditor of Imperial for Fiscal Year 2015-2016.

Section 8: The County Auditor of Imperial shall enter on the County Assessment Roll opposite each parcel of land the amount of levy, and such levies shall be collected at the same time and in the same manner as the County taxes are collected. After collection by the County, the net amount of the levy shall be paid to the City Treasurer.

Section 9: The City Treasurer shall deposit all money representing assessments collected by the County for the District to the credit of a fund for the "Imperial Landscape Maintenance District No. 1", and such money shall be expended only for the maintenance, operation and servicing of the landscaping improvements and appurtenant facilities as described in Section 6 above.

Section 10: The adoption of this Resolution constitutes the District levy for the Fiscal Year 2015-2016

PASSED, APPROVED AND ADOPTED this 3rd day of June, 2015.

_____
Mayor

ATTEST:

_____
City Clerk

Exhibit A

City of Imperial
Landscape Maintenance District No. 1
Assessment Roll
Fiscal Year 2015-2016

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-01	064421001000	551 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421002000	555 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421003000	559 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421004000	563 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421005000	567 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421006000	571 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421007000	575 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421008000	579 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421009000	583 MESQUITE	RES	1	1	$ 271.70
2001-01	064421010000	582 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421011000	578 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421012000	574 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421013000	570 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421014000	566 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421015000	562 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421016000	558 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421017000	554 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421018000	550 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064421019000	551 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421020000	555 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421021000	559 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421022000	563 SAGEBRUSH AVE	RES	1	1	$ 271.70
2001-01	064421023000	567 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421024000	571 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421025000	575 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421026000	579 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421027000	583 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421028000	582 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421029000	578 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421030000	574 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421031000	570 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421032000	566 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421033000	562 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421034000	558 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421035000	554 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421036000	550 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064421037000	551 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421038000	555 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421039000	559 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421040000	563 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421041000	567 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421042000	571 SILVERWOOD	RES	1	1	$ 271.70
2001-01	064421043000	575 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064421044000	579 SILVERWOOD ST	RES	1	1	$ 271.70

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-01	064421045000	583 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064422001000	549 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422002000	545 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422003000	541 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422004000	537 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422005000	533 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422006000	529 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422007000	525 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422008000	521 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422009000	517 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422010000	513 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422011000	509 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064422012000	2342 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064422013000	2338 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064422014000	2334 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064422015000	2330 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064423001000	2328 TUMBLEWEED	RES	1	1	$ 271.70
2001-01	064423002000	2324 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064423003000	2320 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064423004000	508 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423005000	512 SILVERWOOD	RES	1	1	$ 271.70
2001-01	064423006000	516 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423007000	520 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423008000	524 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423009000	528 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423010000	532 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423011000	536 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423012000	540 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423013000	544 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423014000	548 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423015000	550 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423016000	554 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423017000	558 SILVERWOOD	RES	1	1	$ 271.70
2001-01	064423018000	562 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423019000	566 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064423020000	570 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424001000	521 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424002000	525 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424003000	529 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424004000	533 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424005000	537 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424006000	541 SAGEBRUSH	RES	1	1	$ 271.70
2001-01	064424007000	545 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424008000	549 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424009000	548 MESQUITE	RES	1	1	$ 271.70
2001-01	064424010000	544 MESQUITE	RES	1	1	$ 271.70
2001-01	064424011000	540 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064424012000	536 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064424013000	532 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064424014000	528 MESQUITE	RES	1	1	$ 271.70
2001-01	064424015000	524 MESQUITE ST	RES	1	1	$ 271.70
2001-01	064424016000	520 MESQUITE ST	RES	1	1	$ 271.70

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-01	064424017000	2343 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424018000	2339 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424019000	2335 TUMBLEWEED	RES	1	1	$ 271.70
2001-01	064424020000	2331 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424021000	2329 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424022000	2325 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424023000	2321 TUMBLEWEED AVE	RES	1	1	$ 271.70
2001-01	064424024000	521 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424025000	525 SILVERWOOD	RES	1	1	$ 271.70
2001-01	064424026000	529 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424027000	533 SILVERWOOD RD	RES	1	1	$ 271.70
2001-01	064424028000	537 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424029000	541 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424030000	545 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424031000	549 SILVERWOOD ST	RES	1	1	$ 271.70
2001-01	064424032000	548 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424033000	544 SAGEBRUSH	RES	1	1	$ 271.70
2001-01	064424034000	540 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424035000	536 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424036000	532 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424037000	528 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424038000	524 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-01	064424039000	520 SAGEBRUSH ST	RES	1	1	$ 271.70
2001-02	044611001000	201 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611002000	203 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611003000	205 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611004000	207 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611005000	209 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611006000	211 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611007000	213 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611008000	215 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611009000	217 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044611010000	219 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612001000	200 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612002000	202 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612003000	204 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612004000	206 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612005000	208 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612006000	210 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612007000	212 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612008000	214 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612009000	216 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612010000	218 W ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044612011000	219 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044612012000	217 MAZATLAN	RES	1	1	$ 264.34
2001-02	044612013000	215 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044612014000	213 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044612015000	211 MAZATLAN RD	RES	1	1	$ 264.34
2001-02	044612016000	209 MAZATLAN LN	RES	1	1	$ 264.34
2001-02	044612017000	207 MAZATLAN	RES	1	1	$ 264.34
2001-02	044612018000	205 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044612019000	203 MAZATLAN DR	RES	1	1	$ 264.34

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-02	044612020000	201 MAZATLAN ST	RES	1	1	$ 264.34
2001-02	044613001000	200 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613002000	202 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613003000	204 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613004000	206 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613005000	208 MAZATLAN RD	RES	1	1	$ 264.34
2001-02	044613006000	210 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613007000	212 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613008000	214 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613009000	216 MAZATLAN	RES	1	1	$ 264.34
2001-02	044613010000	218 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044613011000	219 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613012000	217 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044613013000	215 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613014000	213 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613015000	211 SAN FELIPE RD	RES	1	1	$ 264.34
2001-02	044613016000	209 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613017000	207 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044613018000	205 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613019000	203 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044613020000	201 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044614001000	200 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044614002000	202 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044614003000	2442 LORETO	RES	1	1	$ 264.34
2001-02	044614004000	2444 LORETO	RES	1	1	$ 264.34
2001-02	044614005000	2446 LORETO	RES	1	1	$ 264.34
2001-02	044614006000	2448 LORETO	RES	1	1	$ 264.34
2001-02	044614007000	2447 LORETO	RES	1	1	$ 264.34
2001-02	044614008000	2445 LORETO	RES	1	1	$ 264.34
2001-02	044614009000	2443 LORETO CT	RES	1	1	$ 264.34
2001-02	044614010000	206 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044614011000	208 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044615001000	220 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615002000	222 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615003000	224 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615004000	226 ACAPULCO ST	RES	1	1	$ 264.34
2001-02	044615005000	228 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615006000	230 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615007000	232 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044615008000	233 MAZATLAN	RES	1	1	$ 264.34
2001-02	044615009000	231 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044615010000	229 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044615011000	227 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044615012000	225 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044615013000	223 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044615014000	221 MAZATLAN	RES	1	1	$ 264.34
2001-02	044616001000	221 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616002000	223 ACAPULCO	RES	1	1	$ 264.34
2001-02	044616003000	225 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616004000	227 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616005000	229 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616006000	231 ACAPULCO DR	RES	1	1	$ 264.34

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-02	044616007000	233 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616008000	235 ACAPULCO DR	RES	1	1	$ 264.34
2001-02	044616009000	2421 ENSENADA DR	RES	1	1	$ 264.34
2001-02	044616010000	2423 ENSENADA	RES	1	1	$ 264.34
2001-02	044616011000	2425 ENSENADA RD	RES	1	1	$ 264.34
2001-02	044616012000	204 W ATEN DR	RES	1	1	$ 264.34
2001-02	044616013000	2429 ENSENADA DR	RES	1	1	$ 264.34
2001-02	044616014000	2431 ENSENADA DR	RES	1	1	$ 264.34
2001-02	044616015000	2433 ENSENADA DR	RES	1	1	$ 264.34
2001-02	044616016000	2435 ENSENADA	RES	1	1	$ 264.34
2001-02	044616017000	2437 ENSENADA DR	RES	1	1	$ 264.34
2001-02	044616018000	2439 ENSENADA AVE	RES	1	1	$ 264.34
2001-02	044616019000	2441 ENSENADA	RES	1	1	$ 264.34
2001-02	044616020000	2443 ENSENADA	RES	1	1	$ 264.34
2001-02	044616021000	2445 ENSENADA	RES	1	1	$ 264.34
2001-02	044616022000	2447 ENSENADA	RES	1	1	$ 264.34
2001-02	044616023000	2449 ENSENADA	RES	1	1	$ 264.34
2001-02	044617001000	220 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617002000	222 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617003000	224 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617004000	226 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617005000	228 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617006000	230 MAZATLAN DR	RES	1	1	$ 264.34
2001-02	044617007000	232 MAZATLAN	RES	1	1	$ 264.34
2001-02	044617008000	204 W ATEN DR	RES	1	1	$ 264.34
2001-02	044617009000	231 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044617010000	229 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044617011000	227 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044617012000	225 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044617013000	204 W ATEN DR	RES	1	1	$ 264.34
2001-02	044617014000	204 W ATEN DR	RES	1	1	$ 264.34
2001-02	044618001000	2447 CABO SAN LUCAS	RES	1	1	$ 264.34
2001-02	044618002000	2445 CABO SAN LUCAS	RES	1	1	$ 264.34
2001-02	044618003000	2443 CABO SAN LUCAS	RES	1	1	$ 264.34
2001-02	044618004000	220 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044618005000	222 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044618006000	224 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044618007000	2444 VERA CRUZ	RES	1	1	$ 264.34
2001-02	044618008000	2446 VERA CRUZ	RES	1	1	$ 264.34
2001-02	044618009000	2448 VERA CRUZ	RES	1	1	$ 264.34
2001-02	044618010000	2447 VERA CRUZ	RES	1	1	$ 264.34
2001-02	044618011000	2445 VERA CRUZ	RES	1	1	$ 264.34
2001-02	044618012000	2443 VERACRUZ CT	RES	1	1	$ 264.34
2001-02	044618013000	228 SAN FELIPE DR	RES	1	1	$ 264.34
2001-02	044618014000	230 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044618015000	232 SAN FELIPE	RES	1	1	$ 264.34
2001-02	044618016000	2444 ENSENADA	RES	1	1	$ 264.34
2001-02	044618017000	2446 ENSENADA	RES	1	1	$ 264.34
2001-02	044618018000	2448 ENSENADA	RES	1	1	$ 264.34
Assessed Parcels Total				249	249	$ 66,696.50