

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

**IMPERIAL CITY COUNCIL
AGENDA ITEM**

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

DEPARTMENT INVOLVED: Finance

BACKGROUND/SUMMARY: On April 1, 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 \$54.32 per Parcel for Wildflower and \$52.86 per Parcel for Paseo del Sol, a savings of \$20.42 and \$19.87 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. 2015-31, Approving the Engineer's Report.
2. Approval of Resolution No. 2015-32, Ordering the Levy and Collection of Annual Assessments.

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

RESOLUTION NO. 2015-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, AMENDING AND / OR APPROVING THE ENGINEER'S REPORT FOR THE IMPERIAL LIGHTING 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 Lighting 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, Lighting 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 XIID.

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

**LIGHTING 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

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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 Lighting 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 XIIIID ("Article XIIIID").

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 XIIIID 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 XIIIID 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 XIIIID 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 XIIIID 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: The Improvements to be maintained, operated, and serviced by the District are the local and arterial street lighting systems of the City of Imperial that confer special benefit to the District parcels. The specific location of both local and arterial streetlight improvements within the City can be found on the Streetlight Inventory Maps maintained by the City and on file in the office of the City Engineer where they are available for inspection. The City also maintains a lamp location list that is a tabulated listing of every street in the District by alphabetical order. Included in the items listed for each lamp are the exact location by street address number and lamp size. Lamps are not placed in specific zones, unless they clearly only benefit certain parcels (e.g., alley lights, main streetlights and petitioned installation areas). Article XIID of the California Constitution defines "maintenance and operation expenses" as, "the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement". The District funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures and all appurtenances, electrical energy, supplies, engineering and incidental costs relating to the maintenance and operation of the local and arterial lighting benefiting the District parcels.

The local street lighting improvements to be maintained, operated, and serviced by the District include utility company and City-owned streetlights within the right of way of the local public streets located within the boundaries of the District. These lights are in close proximity, approximately 90 feet, to the District parcels identified as receiving local lighting benefit in the Method of Assessment, and as such, provide special benefit to these parcels.

Specifications for street lighting within the District are indicated within a previously executed contract by and between the City of Imperial and the local utility company, a copy of which is available in the Engineering Services Division of the Public Works Department.

The arterial street lighting improvements to be maintained, operated, and serviced by the District include a reasonable allocation of local utility company-owned and City

owned streetlight maintenance, operation, and servicing on the major arterial streets within the City that provide special benefit to the parcels within the District whether or not such parcels are in close proximity to such lighting.

The local lighting and arterial lighting costs assessed in the existing County Streetlight District are not assessed through this District. Only costs above and beyond the existing County Streetlight District will be assessed as a part 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 Lighting 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 XIID 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 streetlight improvements were installed by the developers, and by the sub dividers of the land, and the continued maintenance was guaranteed through the establishment of a Streetlight Maintenance District. If the installation of the improvements and the guaranteed maintenance did not occur, the lots

would not have been established and could not have been sold to any distinct and separate owner. The establishment of each distinct and separate lot is a special benefit that permits the construction of a building or structure on the property and the ownership and sale of the distinct lot in perpetuity.

All the lots are established at the same time once the conditions regarding the improvements and the continued maintenance are guaranteed. As a result, each lot within the District receives a special and distinct benefit from the improvements and to the same degree.

In addition, the improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the improvements. The proper maintenance of the street lighting and appurtenant facilities reduces property-related crimes (especially vandalism) against properties in the District. All of the above mentioned contributes to a specific enhancement of the property values of each of the parcels within the District.

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: In addition to the special benefits received by the parcels within the District, there are incidental general benefits conferred by the proposed improvements. The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total streetlight maintenance costs, which are associated with general benefits, will not be assessed to the parcels in the District, but will be paid from other City Funds. It is estimated that the general benefit portion of the benefit received from the improvements is less than one percent (1%) of the total benefit. Nonetheless, the City has agreed to ensure that no property is assessed in excess of the reasonable cost of the proportional special benefit conferred on that property.

C. Assessment Methodology: Based on the foregoing identification of special benefit, the eligible costs to be funded through the District will be determined as follows:

- First, the prior fiscal year's actual revenue and expenses for the District will be compared to the budgeted amount adopted by City Council, to determine the balance in the District's Reserve Fund.
- Second, the new energy rates for the upcoming fiscal year will be identified, and the new fiscal year budget requirements will be determined.
- Third, the new budget needs will be compared to the Reserve Fund to determine if the District's assessment rates should be increased or decreased based on the need for funds.
- The escalation factor will be determined by compiling a composite percentage increase in the energy costs for all of the lamp sizes that the City maintains. The percentage increase in the CPUC approved rate for each lumen bulb maintained by the

City and applicable to the upcoming fiscal year will be obtained. The greater of the composite percentage increase in the CPUC rate or the annual CPI will be the escalation factor for the upcoming fiscal year. If the CPUC rate has decreased, then the escalation factor may be a negative percent and may result in decreased assessments for the District. The assessment rates will not be decreased if the District is operating with a deficit or if the Reserve Fund balance needs to be restored to reflect half a year's levy. If the District is not operating at a deficit, the result of decreasing CPUC rates will be a negative escalation factor and decreased assessments.

□ The escalation factor will be applied to the prior year's assessment rates for the District to determine the upcoming year's assessment. The assessments collected through the District levy and held in Reserve Funds can only be used for the types of expenses listed in the Improvements and Cost Estimate section of the current fiscal year's Engineer's Report.

1. Land Use Definitions: The District assessment is based on land use so that property owners are assessed in proportion to the benefits received. The land uses defined below are descriptive of all parcels expected to exist in the District in Fiscal Year 2015-2016. In the event there is a question regarding the land use designation of any parcel in the District, the City Engineer will be responsible for administratively assigning one of the land uses listed below.

**Table 1
 LAND USE DESIGNATION**

Land Use Code	Land Use Description
APT	Multiple family residential parcels that benefit from local lighting
APT-X	Multiple family residential parcels that do not benefit from local lighting
CONDO	Condominium or town home parcels that benefit from local lighting
CONDO-X	Condominium or town home parcels that do not benefit from local lighting
EXEMPT	Parcels exempt by law from the assessment, or those parcels that do not receive any benefit from the District
MH	Mobile homes that benefit from local lighting
MH-X	Mobile homes that do not benefit from local lighting
NONRES	NONRES Non-residential parcels that benefit from local lighting
NONRES-X	Non-residential parcels that do not benefit from local lighting
RES	RES Single family residential parcels that benefit from local lighting
RES-X	RES-X Single family residential parcels that do not benefit from local lighting
VACANT	Parcels without a building or similar structure that benefit from local lighting
VACANT-X	Parcels without a building or similar structure that do not benefit from local lighting

Parcels without a building or similar structure that do not benefit from local lighting Properties that do not benefit from local street lighting are designated with an "X" in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals. Properties that do not

benefit from local street lighting are designated with an "X" in the Land Use Code, and are not assessed for local lighting, but are assessed for their share of the costs for arterial lighting and engineering and incidentals.

2. Local Lighting Apportionment: The special benefit from maintenance, operation, and servicing of local street lighting within the District only accrues to those parcels within the District located in areas where such lighting is provided. Therefore, parcels without local street lighting are not assessed for the cost of providing such lighting. Generally, a parcel is determined to have local lighting provided if a streetlight is within approximately 90 feet of the parcel.

Regarding local lighting, there exists the core benefit of available lighting for every parcel in the District near a streetlight. This "Availability" benefit is apportioned to parcels in the District on a per parcel basis. In addition to this benefit, parcels in the District benefit from improved safety related to people who own or use the parcels in the District ("Safety to People") and improved safety related to the parcel itself ("Safety to Property").

a. Safety to People: The Safety to People benefit results in a special benefit to residential parcels because local street lighting improves traffic safety during ingress and egress to the property and creates a deterrent to crime against people on the property. Vacant, no developable properties within the District are not perceived to receive Safety to People benefit.

b. Safety to Property: The Safety to Property benefit results in a special benefit to both residential and vacant non-developable parcels because local lighting maintenance, operation and servicing provides for the protection of buildings and personal property against crime such as theft and vandalism. The Safety to Property benefit is apportioned to properties in the District based on relative property size as available from the City of Imperial Planning Department for residential uses.

The following *Table 2 - Local Lighting Benefit Factors* shows the breakdown of the benefit units assigned to each land use for those properties located in areas with streetlights. The single family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) EDU. Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table:

Table 2
LOCAL LIGHTING BENEFIT FACTORS

Land Use Description	Safety to People	Safety to Property	Availability Benefit	Total Benefit Units
Single Family Residential (SFR)	0.50 per unit	0.25 per unit	0.25 per parcel	1.00 per unit
Condominium	0.43 per unit	0.12 per unit	0.25 per parcel	0.80 per unit
Multi-family up to 20 units Multi-family more than 20 Units	0.45 per unit	0.09 per unit	0.25 per parcel	0.54 per unit + 0.25 per parcel
	0.45 per unit	1.80 per parcel	0.25 per parcel	0.45 per unit + 2.05 per parcel
Mobile home up to 20 units Mobile home more than 20 units	0.20 per unit	0.13 per unit	0.25 per parcel	0.33 per unit + 0.25 per parcel
	0.20 per unit	2.60 per parcel	0.25 per parcel	0.20 per unit + 2.85 per parcel
Nonresidential	1.00 per acre	1.50 per acre	1.50 per acre	4.00 per acre
Vacant	0.00 per parcel	0.25 per parcel	0.25 per parcel	0.50 per parcel

3. Arterial Lighting Apportionment: All parcels in the District receive a special benefit from the installation, maintenance, operation, and servicing of safety lighting and street lighting on arterial streets. The arterial lighting, traffic signals, safety lighting, and capital improvements (Arterial Lighting) are provided throughout the City and all properties in the District may easily access these improvements. In contrast to the Local Lighting, Arterial Lighting benefits properties primarily because the properties, and the persons using the properties, are provided safe arterial street access. Therefore, Arterial Lighting benefit will be apportioned to parcels in the District on a per unit basis taking into account demographic population information.

Vacant properties, which have no people residing on the property, also benefit from arterial lighting because of the convenience associated with emergency vehicle access and other traffic that must use the arterial streets to service the vacant properties in the District. Therefore, Vacant parcels are assigned a per parcel benefit point. Vacant parcels are assigned benefit points based on the core benefit attributable to every assessable parcel in the District from Arterial Lighting of .25 benefit points per parcel.

The following *Table 3 -- Arterial Lighting Benefit Factors* shows the breakdown of the benefit units assigned to each land use for all assessable property in the District. The single family parcel has been selected as the basic unit for calculation of the assessments and is defined as one (1) EDU. Other land use parcels receive slightly varying levels of benefit based on parcel usage and size. Equivalent factors have been

developed to indicate the benefit received based on the single-family parcel. All other land uses are converted to EDUs in the manner shown in the following table.

Table 3
ARTERIAL LIGHTING BENEFIT FACTORS

Land Use Description	Total Benefit Units
Single Family Residential (SFR)	1.00 per unit
Condominium	0.85 per unit
Multiple Family	0.95 per unit
Mobile home	0.40 per unit
Nonresidential	1.00 per 7,200 square feet*
Vacant	0.25 per parcel

**Minimum assessment is equal to a single-family residence*

4. District Engineering: District Engineering Costs include legal, assessment engineering, and other engineering related costs necessary to achieve the Districts compliance with Article XIID of the California Constitution. All parcels in the District benefit from the District Engineering Costs. Each parcel in the zone is allocated a proportionate share of the District Engineering Cost based on its assigned benefit units.

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 XIIC and XIID*), 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 XIID 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		
Local Lighting	\$1,981	\$2,312
Arterial Lighting	\$2,064	\$2,339
Capital Improvement Expenditures	<u>\$0</u>	<u>\$0</u>
Direct Costs (Subtotal)	\$4,045	\$4,651
ADMINISTRATION COSTS		
Engineering/District Administration	\$6,382	\$6,324
Incidentals	<u>\$0</u>	<u>\$0</u>
Administration Costs (Subtotal)	\$6,382	\$6,324
LEVY BREAKDOWN		
Total Direct and Admin. Costs	\$10,428	\$10,974
Reserve Fund: Collection/(Transfer)	\$0	\$0
Capital Improvement Fund: Collection/(Transfer)	\$0	\$0
Other Revenue Sources (Contributions)	<u>\$0</u>	<u>\$0</u>
Balance to Levy	\$10,428	\$10,974
Difference	<u>-\$3,963</u>	<u>-\$4,103</u>
Expected Funds Available from Levy	<u>\$6,464</u>	<u>\$6,872</u>
DISTRICT STATISTICS		
Total Parcels	119	130
Total Parcels Levied	119	130
Total Equivalent Dwelling Units	238	260
Levy per EDU	\$43.81	\$42.21
GENERAL INFORMATION		
Estimated Reserve Balance June 30, 2015	\$0	\$0
Anticipated Reserve Balance June 30, 2016	\$0	\$0
Maximum Rate per EDU	\$37.37	\$36.37
Applied Rate per EDU	\$27.16	\$26.43
Applied Rate per Home (2 EDU/Home)	\$54.32	\$52.86
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 \$27.16 per EDU (\$54.32 applied per home). 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 \$26.43 per EDU (\$52.86 applied per home). 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. 2015-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL, CALIFORNIA, ORDERING THE LEVY AND COLLECT ANNUAL ASSESSMENTS RELATED TO THE IMPERIAL LIGHTING 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 Lighting Maintenance District No. 1” (hereafter referred to as the “District”) for Fiscal Year 2015-2016 (beginning July 1, 2015 and ending June 30, 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 lighting 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 (beginning July 1, 2015 and ending June 30, 2016) to pay the costs for the operation, maintenance and servicing of lighting 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 XIIIID.

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 lighting 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 lighting improvements and all appurtenant facilities shall be performed pursuant to the "Act", namely:

- Local streetlights in close proximity, within approximately 90 feet, to certain lots and parcels;
- Arterial streetlights, which provide a special benefit to all the assessable parcels in the District.

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 Lighting Maintenance District No. 1", and such money shall be expended only for the maintenance, operation and servicing of the lighting 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
Lighting 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	2	\$ 54.32
2001-01	064421002000	555 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421003000	559 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421004000	563 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421005000	567 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421006000	571 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421007000	575 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421008000	579 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421009000	583 MESQUITE	RES	1	2	\$ 54.32
2001-01	064421010000	582 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421011000	578 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421012000	574 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421013000	570 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421014000	566 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421015000	562 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421016000	558 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421017000	554 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421018000	550 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064421019000	551 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421020000	555 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421021000	559 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421022000	563 SAGEBRUSH AVE	RES	1	2	\$ 54.32
2001-01	064421023000	567 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421024000	571 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421025000	575 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421026000	579 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421027000	583 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421028000	582 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421029000	578 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421030000	574 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421031000	570 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421032000	566 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421033000	562 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421034000	558 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421035000	554 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421036000	550 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064421037000	551 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421038000	555 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421039000	559 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421040000	563 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421041000	567 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421042000	571 SILVERWOOD	RES	1	2	\$ 54.32
2001-01	064421043000	575 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064421044000	579 SILVERWOOD ST	RES	1	2	\$ 54.32

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-01	064421045000	583 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064422001000	549 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422002000	545 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422003000	541 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422004000	537 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422005000	533 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422006000	529 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422007000	525 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422008000	521 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422009000	517 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422010000	513 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422011000	509 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064422012000	2342 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064422013000	2338 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064422014000	2334 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064422015000	2330 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064423001000	2328 TUMBLEWEED	RES	1	2	\$ 54.32
2001-01	064423002000	2324 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064423003000	2320 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064423004000	508 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423005000	512 SILVERWOOD	RES	1	2	\$ 54.32
2001-01	064423006000	516 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423007000	520 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423008000	524 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423009000	528 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423010000	532 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423011000	536 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423012000	540 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423013000	544 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423014000	548 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423015000	550 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423016000	554 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423017000	558 SILVERWOOD	RES	1	2	\$ 54.32
2001-01	064423018000	562 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423019000	566 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064423020000	570 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424001000	521 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424002000	525 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424003000	529 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424004000	533 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424005000	537 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424006000	541 SAGEBRUSH	RES	1	2	\$ 54.32
2001-01	064424007000	545 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424008000	549 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424009000	548 MESQUITE	RES	1	2	\$ 54.32
2001-01	064424010000	544 MESQUITE	RES	1	2	\$ 54.32
2001-01	064424011000	540 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064424012000	536 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064424013000	532 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064424014000	528 MESQUITE	RES	1	2	\$ 54.32
2001-01	064424015000	524 MESQUITE ST	RES	1	2	\$ 54.32
2001-01	064424016000	520 MESQUITE ST	RES	1	2	\$ 54.32

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-01	064424017000	2343 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424018000	2339 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424019000	2335 TUMBLEWEED	RES	1	2	\$ 54.32
2001-01	064424020000	2331 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424021000	2329 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424022000	2325 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424023000	2321 TUMBLEWEED AVE	RES	1	2	\$ 54.32
2001-01	064424024000	521 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424025000	525 SILVERWOOD	RES	1	2	\$ 54.32
2001-01	064424026000	529 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424027000	533 SILVERWOOD RD	RES	1	2	\$ 54.32
2001-01	064424028000	537 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424029000	541 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424030000	545 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424031000	549 SILVERWOOD ST	RES	1	2	\$ 54.32
2001-01	064424032000	548 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424033000	544 SAGEBRUSH	RES	1	2	\$ 54.32
2001-01	064424034000	540 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424035000	536 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424036000	532 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424037000	528 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424038000	524 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-01	064424039000	520 SAGEBRUSH ST	RES	1	2	\$ 54.32
2001-02	044611001000	201 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611002000	203 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611003000	205 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611004000	207 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611005000	209 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611006000	211 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611007000	213 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611008000	215 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611009000	217 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044611010000	219 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612001000	200 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612002000	202 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612003000	204 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612004000	206 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612005000	208 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612006000	210 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612007000	212 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612008000	214 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612009000	216 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612010000	218 W ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044612011000	219 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044612012000	217 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044612013000	215 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044612014000	213 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044612015000	211 MAZATLAN RD	RES	1	2	\$ 52.86
2001-02	044612016000	209 MAZATLAN LN	RES	1	2	\$ 52.86
2001-02	044612017000	207 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044612018000	205 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044612019000	203 MAZATLAN DR	RES	1	2	\$ 52.86

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-02	044612020000	201 MAZATLAN ST	RES	1	2	\$ 52.86
2001-02	044613001000	200 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613002000	202 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613003000	204 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613004000	206 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613005000	208 MAZATLAN RD	RES	1	2	\$ 52.86
2001-02	044613006000	210 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613007000	212 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613008000	214 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613009000	216 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044613010000	218 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044613011000	219 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613012000	217 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044613013000	215 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613014000	213 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613015000	211 SAN FELIPE RD	RES	1	2	\$ 52.86
2001-02	044613016000	209 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613017000	207 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044613018000	205 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613019000	203 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044613020000	201 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044614001000	200 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044614002000	202 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044614003000	2442 LORETO	RES	1	2	\$ 52.86
2001-02	044614004000	2444 LORETO	RES	1	2	\$ 52.86
2001-02	044614005000	2446 LORETO	RES	1	2	\$ 52.86
2001-02	044614006000	2448 LORETO	RES	1	2	\$ 52.86
2001-02	044614007000	2447 LORETO	RES	1	2	\$ 52.86
2001-02	044614008000	2445 LORETO	RES	1	2	\$ 52.86
2001-02	044614009000	2443 LORETO CT	RES	1	2	\$ 52.86
2001-02	044614010000	206 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044614011000	208 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044615001000	220 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615002000	222 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615003000	224 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615004000	226 ACAPULCO ST	RES	1	2	\$ 52.86
2001-02	044615005000	228 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615006000	230 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615007000	232 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044615008000	233 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044615009000	231 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044615010000	229 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044615011000	227 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044615012000	225 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044615013000	223 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044615014000	221 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044616001000	221 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616002000	223 ACAPULCO	RES	1	2	\$ 52.86
2001-02	044616003000	225 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616004000	227 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616005000	229 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616006000	231 ACAPULCO DR	RES	1	2	\$ 52.86

Zone	APN	Address (per County Tax Roll)	Land Use Code	Residential Units	EDU	Assessment
2001-02	044616007000	233 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616008000	235 ACAPULCO DR	RES	1	2	\$ 52.86
2001-02	044616009000	2421 ENSENADA DR	RES	1	2	\$ 52.86
2001-02	044616010000	2423 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616011000	2425 ENSENADA RD	RES	1	2	\$ 52.86
2001-02	044616012000	204 W ATEN DR	RES	1	2	\$ 52.86
2001-02	044616013000	2429 ENSENADA DR	RES	1	2	\$ 52.86
2001-02	044616014000	2431 ENSENADA DR	RES	1	2	\$ 52.86
2001-02	044616015000	2433 ENSENADA DR	RES	1	2	\$ 52.86
2001-02	044616016000	2435 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616017000	2437 ENSENADA DR	RES	1	2	\$ 52.86
2001-02	044616018000	2439 ENSENADA AVE	RES	1	2	\$ 52.86
2001-02	044616019000	2441 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616020000	2443 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616021000	2445 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616022000	2447 ENSENADA	RES	1	2	\$ 52.86
2001-02	044616023000	2449 ENSENADA	RES	1	2	\$ 52.86
2001-02	044617001000	220 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617002000	222 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617003000	224 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617004000	226 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617005000	228 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617006000	230 MAZATLAN DR	RES	1	2	\$ 52.86
2001-02	044617007000	232 MAZATLAN	RES	1	2	\$ 52.86
2001-02	044617008000	204 W ATEN DR	RES	1	2	\$ 52.86
2001-02	044617009000	231 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044617010000	229 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044617011000	227 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044617012000	225 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044617013000	204 W ATEN DR	RES	1	2	\$ 52.86
2001-02	044617014000	204 W ATEN DR	RES	1	2	\$ 52.86
2001-02	044618001000	2447 CABO SAN LUCAS	RES	1	2	\$ 52.86
2001-02	044618002000	2445 CABO SAN LUCAS	RES	1	2	\$ 52.86
2001-02	044618003000	2443 CABO SAN LUCAS	RES	1	2	\$ 52.86
2001-02	044618004000	220 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044618005000	222 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044618006000	224 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044618007000	2444 VERA CRUZ	RES	1	2	\$ 52.86
2001-02	044618008000	2446 VERA CRUZ	RES	1	2	\$ 52.86
2001-02	044618009000	2448 VERA CRUZ	RES	1	2	\$ 52.86
2001-02	044618010000	2447 VERA CRUZ	RES	1	2	\$ 52.86
2001-02	044618011000	2445 VERA CRUZ	RES	1	2	\$ 52.86
2001-02	044618012000	2443 VERACRUZ CT	RES	1	2	\$ 52.86
2001-02	044618013000	228 SAN FELIPE DR	RES	1	2	\$ 52.86
2001-02	044618014000	230 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044618015000	232 SAN FELIPE	RES	1	2	\$ 52.86
2001-02	044618016000	2444 ENSENADA	RES	1	2	\$ 52.86
2001-02	044618017000	2446 ENSENADA	RES	1	2	\$ 52.86
2001-02	044618018000	2448 ENSENADA	RES	1	2	\$ 52.86
Assessed Parcels Total				249	498	\$ 13,335.88