ITEM C-3

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 (LMAD) No. 2 (Sky Ranch Subdivisions, Zone 2005-03) Levy

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 $490.00 per EDU, a savings of $53.00 from the actual Applied Rate in 2007-2008 due to an increase in 74 homes, and a savings of $171.00 from the annual Maximum Rate (26% 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. It is recommended that the rates be decreased this year due to 74 additional units. 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 at the reduced recommended rates.

MANAGER'S RECOMMENDATION: MANAGER'S INITIALS_____

Approve as presented.

MOTION:

1. Approval of Resolution No. 2015-33, Approving the Engineer's Report.
2. Approval of Resolution No. 2015-34, Ordering the Levy and Collection of Annual Assessments.

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

RESOLUTION NO. 2015-33

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. 2, ZONE 2005-03 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. 2, Zone 2005-03" (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. 2, Zone 2005-03, 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. 2
(Zone 2005-03 Sky Ranch)
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 June3, 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 Landscape Maintenance District No. 2 ("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 September 2005, the District was formed comprising of one zone of improvement, Zone 2005-03 (Sky Ranch). 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). 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 consist of all parcels with the Zone 2005-03 (Sky Ranch). 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.

Zone 2005-03 (Sky Ranch): Zone 2005-03 (Sky Ranch) is located in the west portion of the City of Imperial, generally south of Industry Way, north of Aten Road, and east of the Dandelion Canal (Austin Road. Zone 2005-03 consists of all assessable parcels located in the City of Imperial Sky Ranch subdivision.

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: sidebars on interior streets, easements along Aten Road and a 9.5 acre park retention basin on the north side of the development.

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 064, 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 2005-03 (Sky Ranch)** - Four hundred fifty-four (454) 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.

The Total Equivalent Dwelling Units (EDU) for Zone 2005-03 (Sky Ranch) in Fiscal Year 2015-2016 is 454 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 2006-2007), for Zone 2005-03 (Sky Ranch) 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 (Description of Budget Items)

The following is a brief description of the costs associated with the improvements and services to be funded through the District.

A. Direct Costs

1. Maintenance Costs/Labor: This includes all regular scheduled labor, contractors and general maintenance costs including wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of all improvements and appurtenant facilities.

2. Utilities: The furnishing of water and electricity required for the operation and maintenance of the improvements and facilities.

3. Equipment and Supplies: This item includes all materials, supplies, and equipment required to operate, maintain, and ensure the s satisfactory condition of all improvements and appurtenant facilities.

4. Repair and Miscellaneous Expenses: Includes repairs to the improvements and faculties that are not included in the yearly maintenance costs. These costs may include repair of damaged amenities due to storms, vandalism, etc. Also included may be planned upgrades or replacement of improvements and equipment that provides a direct benefit to the District.

B. Administration Costs

1. District Administration: This item may include all or a portion of the administration and professional service costs associated with the coordination of District services and operations including response to public concerns and education, and procedures associated with the levy and collection of assessments. This item also includes the costs associated with professionals to provide administrative, legal, or engineering services specific to the District.

2. County Administration Fee: This is the cost to the District for the County to collect assessments on the annual property tax roll.

Table 2
PROPOSED BUDGET

Description	Zone 2005-03 Sky Ranch
DIRECT COSTS	
Maintenance Costs and Labor	$156,407
Utilities	$21,473
Direct Costs (Subtotal)	$177,880
ADMINISTRATION COSTS	
Administration	$142,097
Special Administration Costs	$0
Administration Costs (Subtotal)	$142,097
LEVY BREAKDOWN	
Total Direct and Admin. Costs	$319,977
Balance to Levy	$319,977
Difference	-$97,517
Expected Funds Available from Levy	$222,460
DISTRICT STATISTICS	
Total Parcels	454
Total Parcels Levied	454
Total Equivalent Dwelling Units	454
Levy per EDU	$705
GENERAL INFORMATION	
Estimated Reserve Balance June 30, 2015	$0
Anticipated Reserve Balance June 30, 2016	$0
Maximum Rate per EDU	$661.00
Applied Rate per EDU	$490.00
Difference (percent of Maximum Rate)	*74%*

The proposed Fiscal Year 2015-2016 annual assessment is $490.00 per EDU, a decrease of $53.00 from the Applied Rate from 2007-2008 and $171.00 less than the 2015-2016 Maximum Rate.

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. 2015-34

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. 2, ZONE 2005-03, 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. 2, Zone 2005-03" (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 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 (beginning July 1, 2015 and ending June 30, 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;
- Side bars on interior street, easement along Aten Road and 9.5 acre park retention basin on the north side of Skyranch.

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. 2", 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. 2 (Sky Ranch)
Assessment Roll
Fiscal Year 2015-2016

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064311001000	668 FLYING CLOUD DR	1	1	$ 490.00	2- 52
2005-03	064311002000	670 FLYING CLOUD DR	1	1	$ 490.00	2- 53
2005-03	064311003000	672 FLYING CLOUD DR	1	1	$ 490.00	2- 54
2005-03	064311004000	674 FLYING CLOUD DR	1	1	$ 490.00	2- 55
2005-03	064311005000	676 FLYING CLOUD DR	1	1	$ 490.00	2- 56
2005-03	064311006000	678 FLYING CLOUD DR	1	1	$ 490.00	2- 57
2005-03	064311007000	680 FLYING CLOUD DR	1	1	$ 490.00	2- 58
2005-03	064311008000	682 FLYING CLOUD DR	1	1	$ 490.00	2- 59
2005-03	064311009000	683 FLYING CLOUD DR	1	1	$ 490.00	2- 60
2005-03	064311010000	681 FLYING CLOUD DR	1	1	$ 490.00	2- 61
2005-03	064311011000	679 FLYING CLOUD DR	1	1	$ 490.00	2- 62
2005-03	064311012000	677 FLYING CLOUD DR	1	1	$ 490.00	2- 63
2005-03	064311013000	675 FLYING CLOUD DR	1	1	$ 490.00	2- 64
2005-03	064311014000	673 FLYING CLOUD DR	1	1	$ 490.00	2- 65
2005-03	064311015000	671 FLYING CLOUD DR	1	1	$ 490.00	2- 66
2005-03	064311016000	678 MC CARRAN CT	1	1	$ 490.00	2- 67
2005-03	064311017000	667 FLYING CLOUD DR	1	1	$ 490.00	2- 68
2005-03	064311018000	668 MC CARRAN CT	1	1	$ 490.00	2- 69
2005-03	064311019000	670 MC CARRAN CT	1	1	$ 490.00	2- 70
2005-03	064311020000	672 MC CARRAN CT	1	1	$ 490.00	2- 71
2005-03	064311021000	674 MC CARRAN CT	1	1	$ 490.00	2- 72
2005-03	064311022000	676 MC CARRAN CT	1	1	$ 490.00	2- 73
2005-03	064311023000	678 MC CARRAN CT	1	1	$ 490.00	2- 74
2005-03	064311024000	680 MC CARRAN CT	1	1	$ 490.00	2- 75
2005-03	064311025000	682 MCCARRAN CT	1	1	$ 490.00	2- 76
2005-03	064311026000	683 MCCARRAN CT	1	1	$ 490.00	2- 77
2005-03	064311027000	681 MCCARRAN CT	1	1	$ 490.00	2- 78
2005-03	064311028000	679 MC CARRAN CT	1	1	$ 490.00	2- 79
2005-03	064311029000	677 MC CARRAN CT	1	1	$ 490.00	2- 80
2005-03	064311030000	675 MC CARRAN CT	1	1	$ 490.00	2- 81
2005-03	064311031000	673 MCCARRAN CT	1	1	$ 490.00	2- 82
2005-03	064311032000	671 MC CARRAN CT	1	1	$ 490.00	2- 83
2005-03	064311033000	669 MC CARRAN CT	1	1	$ 490.00	2- 84
2005-03	064311034000	667 MC CARRAN CT	1	1	$ 490.00	2- 85
2005-03	064311035000	668 BOLEY FIELD DR	1	1	$ 490.00	2- 86
2005-03	064311036000	670 BOLEY FIELD DR	1	1	$ 490.00	2- 87
2005-03	064311037000	672 BOLEY FIELD DR	1	1	$ 490.00	2- 88
2005-03	064311038000	674 BOLEY FIELD CT	1	1	$ 490.00	2- 89
2005-03	064311039000	676 BOLEY FIELD CT	1	1	$ 490.00	2- 90
2005-03	064311040000	678 BOLEY FIELD CT	1	1	$ 490.00	2- 91
2005-03	064311041000	680 BOLEY FIELD CT	1	1	$ 490.00	2- 92
2005-03	064311042000	682 BOLEY FIELD CT	1	1	$ 490.00	2- 93
2005-03	064311043000	684 BOLEY FIELD DR	1	1	$ 490.00	2- 94
2005-03	064312001000	2458 EARHART AVE	1	1	$ 490.00	2- 208
2005-03	064312002000	2456 EARHART AVE	1	1	$ 490.00	2- 209
2005-03	064312003000	2454 EARHART AVE	1	1	$ 490.00	2- 210
2005-03	064312004000	2452 EARHART AVE	1	1	$ 490.00	2- 211
2005-03	064312005000	2450 EARHART AVE	1	1	$ 490.00	2- 212
2005-03	064312006000	2448 EARHART AVE	1	1	$ 490.00	2- 213

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064312007000	2447 EARHART AVE	1	1	$ 490.00	2- 214
2005-03	064312008000	2449 EARHART AVE	1	1	$ 490.00	2- 215
2005-03	064312009000	2451 EARHART AVE	1	1	$ 490.00	2- 216
2005-03	064312010000	2453 EARHART AVE	1	1	$ 490.00	2- 217
2005-03	064312011000	2455 EARHART AVE	1	1	$ 490.00	2- 218
2005-03	064312012000	2457 EARHART AVE	1	1	$ 490.00	2- 219
2005-03	064312013000	2459 EARHART AVE	1	1	$ 490.00	2- 220
2005-03	064312014000	2458 LA GUARDIA AVE	1	1	$ 490.00	2- 221
2005-03	064312015000	2456 LA GUARDIA AVE	1	1	$ 490.00	2- 222
2005-03	064312016000	2454 LA GUARDIA AVE	1	1	$ 490.00	2- 223
2005-03	064312017000	2452 LA GUARDIA AVE	1	1	$ 490.00	2- 224
2005-03	064312018000	2450 LA GUARDIA AVE	1	1	$ 490.00	2- 225
2005-03	064312019000	2448 LA GUARDIA AVE	1	1	$ 490.00	2- 226
2005-03	064312020000	2447 LA GUARDIA AVE	1	1	$ 490.00	2- 227
2005-03	064312021000	2449 LA GUARDIA AVE	1	1	$ 490.00	2- 228
2005-03	064312022000	2451 LA GUARDIA AVE	1	1	$ 490.00	2- 229
2005-03	064312023000	2453 LA GUARDIA AVE	1	1	$ 490.00	2- 230
2005-03	064312024000	2455 LA GUARDIA AVE	1	1	$ 490.00	2- 231
2005-03	064312025000	2457 LA GUARDIA AVE	1	1	$ 490.00	2- 232
2005-03	064312026000	2459 LA GUARDIA AVE	1	1	$ 490.00	2- 233
2005-03	064312027000	2458 O HARE AVE	1	1	$ 490.00	2- 234
2005-03	064312028000	2456 O HARE AVE	1	1	$ 490.00	2- 235
2005-03	064312029000	2454 OHARE AVE	1	1	$ 490.00	2- 236
2005-03	064312030000	2452 O HARE AVE	1	1	$ 490.00	2- 237
2005-03	064312031000	2450 O HARE AVE	1	1	$ 490.00	2- 238
2005-03	064312032000	2448 O HARE AVE	1	1	$ 490.00	2- 239
2005-03	064312033000	2447 OHARE AVE	1	1	$ 490.00	2- 240
2005-03	064312034000	2449 O HARE AVE	1	1	$ 490.00	2- 241
2005-03	064312035000	2451 O HARE AVE	1	1	$ 490.00	2- 242
2005-03	064312036000	2453 OHARE AVE	1	1	$ 490.00	2- 243
2005-03	064312037000	2455 O HARE AVE	1	1	$ 490.00	2- 244
2005-03	064312038000	2457 O HARE AVE	1	1	$ 490.00	2- 245
2005-03	064312039000	2459 OHARE AVE	1	1	$ 490.00	2- 246
2005-03	064312040000	2458 STAPLETON AVE	1	1	$ 490.00	2- 247
2005-03	064312041000	2456 STAPLETON AVE	1	1	$ 490.00	2- 248
2005-03	064312042000	2454 STAPLETON AVE	1	1	$ 490.00	2- 249
2005-03	064312043000	2452 STAPLETON CT	1	1	$ 490.00	2- 250
2005-03	064312044000	2450 STAPLETON AVE	1	1	$ 490.00	2- 251
2005-03	064312045000	2448 STAPLETON AVE	1	1	$ 490.00	2- 252
2005-03	064312046000	2447 STAPLETON AVE	1	1	$ 490.00	2- 253
2005-03	064312047000	2449 STAPLETON AVE	1	1	$ 490.00	2- 254
2005-03	064312048000	2451 STAPLETON AVE	1	1	$ 490.00	2- 255
2005-03	064312049000	2453 STAPLETON AVE	1	1	$ 490.00	2- 256
2005-03	064312050000	2455 STAPLETON AVE	1	1	$ 490.00	2- 257
2005-03	064312051000	2457 STAPLETON AVE	1	1	$ 490.00	2- 258
2005-03	064312052000	2459 STAPLETON AVE	1	1	$ 490.00	2- 259
2005-03	064315014000	625 BOLEY FIELD Dr	1	1	$ 490.00	3- 54
2005-03	064315015000	623 BOLEY FIELD Dr	1	1	$ 490.00	3- 53
2005-03	064315016000	621 BOLEY FIELD Dr	1	1	$ 490.00	3- 52
2005-03	064315017000	619 BOLEY FIELD Dr	1	1	$ 490.00	3- 51
2005-03	064315018000	617 BOLEY FIELD Dr	1	1	$ 490.00	3- 50
2005-03	064315019000	615 BOLEY FIELD Dr	1	1	$ 490.00	3- 49
2005-03	064315020000	613 BOLEY FIELD Dr	1	1	$ 490.00	3- 48
2005-03	064315021000	611 BOLEY FIELD Dr	1	1	$ 490.00	3- 47
2005-03	064315022000	609 BOLEY FIELD Dr	1	1	$ 490.00	3- 46
2005-03	064315023000	607 BOLEY FIELD Dr	1	1	$ 490.00	3- 45

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064315024000		1	1	$ 490.00	3- 44
2005-03	064315025000		1	1	$ 490.00	3- 43
2005-03	064315026000		1	1	$ 490.00	3- 42
2005-03	064315027000		1	1	$ 490.00	3- 41
2005-03	064315028000		1	1	$ 490.00	3- 40
2005-03	064315029000		1	1	$ 490.00	3- 39
2005-03	064315030000		1	1	$ 490.00	3- 38
2005-03	064315031000		1	1	$ 490.00	3- 37
2005-03	064315032000		1	1	$ 490.00	3- 36
2005-03	064315033000	2464 SKY HARBOR WAY	1	1	$ 490.00	3- 35
2005-03	064315034000	2462 SKY HARBOR WAY	1	1	$ 490.00	3- 34
2005-03	064315035000	2460 SKY HARBOR WAY	1	1	$ 490.00	3- 33
2005-03	064315036000	2458 SKY HARBOR WAY	1	1	$ 490.00	3- 32
2005-03	064315037000	2456 SKY HARBOR WAY	1	1	$ 490.00	3- 31
2005-03	064315038000	2454 SKY HARBOR WAY	1	1	$ 490.00	3- 30
2005-03	064315039000	2452 SKY HARBOR WAY	1	1	$ 490.00	3- 29
2005-03	064315040000	2450 SKY HARBOR WAY	1	1	$ 490.00	3- 28
2005-03	064315041000	2448 SKY HARBOR WAY	1	1	$ 490.00	3- 27
2005-03	064316001000	324 BOLEY FIELD DR	1	1	$ 490.00	3- 55
2005-03	064316002000	622 BOLEY FIELD DR	1	1	$ 490.00	3- 56
2005-03	064316003000	620 BOLEY FIELD DR	1	1	$ 490.00	3- 57
2005-03	064316004000	618 BOLEY FIELD DR	1	1	$ 490.00	3- 58
2005-03	064316005000	616 BOLEY FIELD DR	1	1	$ 490.00	3- 59
2005-03	064316006000	614 BOLEY FIELD DR	1	1	$ 490.00	3- 60
2005-03	064316007000	612 BOLEY FIELD DR	1	1	$ 490.00	3- 61
2005-03	064316008000	610 BOLEY FIELD DR	1	1	$ 490.00	3- 62
2005-03	064316009000	608 BOLEY FIELD DR	1	1	$ 490.00	3- 63
2005-03	064316010000	606 BOLEY FIELD DR	1	1	$ 490.00	3- 64
2005-03	064316011000	607 MC CARRAN DR	1	1	$ 490.00	3- 65
2005-03	064316012000	609 MC CARRAN DR	1	1	$ 490.00	3- 66
2005-03	064316013000	611 MC CARRAN DR	1	1	$ 490.00	3- 67
2005-03	064316014000	613 MC CARRAN DR	1	1	$ 490.00	3- 68
2005-03	064316015000	615 MC CARRAN DR	1	1	$ 490.00	3- 69
2005-03	064316016000	617 MC CARRAN DR	1	1	$ 490.00	3- 70
2005-03	064316017000	619 MC CARRAN DR	1	1	$ 490.00	3- 71
2005-03	064316018000	621 MC CARRAN DR	1	1	$ 490.00	3- 72
2005-03	064316019000	623 MC CARRAN DR	1	1	$ 490.00	3- 73
2005-03	064316020000	625 MC CARRAN DR	1	1	$ 490.00	3- 74
2005-03	064317001000	624 MC CARRAN DR	1	1	$ 490.00	3- 75
2005-03	064317002000	622 MC CARRAN DR	1	1	$ 490.00	3- 76
2005-03	064317003000	620 MC CARRAN DR	1	1	$ 490.00	3- 77
2005-03	064317004000	618 MC CARRAN DR	1	1	$ 490.00	3- 78
2005-03	064317005000	616 MC CARRAN DR	1	1	$ 490.00	3- 79
2005-03	064317006000	614 MC CARRAN DR	1	1	$ 490.00	3- 80
2005-03	064317007000	612 MC CARRAN DR	1	1	$ 490.00	3- 81
2005-03	064317008000	610 MC CARRAN DR	1	1	$ 490.00	3- 82
2005-03	064317009000	608 MC CARRAN DR	1	1	$ 490.00	3- 83
2005-03	064317010000	606 MC CARRAN DR	1	1	$ 490.00	3- 84
2005-03	064317011000	607 FLYING CLOUD DR	1	1	$ 490.00	3- 85
2005-03	064317012000	609 FLYING CLOUD DR	1	1	$ 490.00	3- 86
2005-03	064317013000	611 FLYING CLOUD DR	1	1	$ 490.00	3- 87
2005-03	064317014000	613 FLYING CLOUD DR	1	1	$ 490.00	3- 88
2005-03	064317015000	615 FLYING CLOUD DR	1	1	$ 490.00	3- 89
2005-03	064317016000	617 FLYING CLOUD DR	1	1	$ 490.00	3- 90
2005-03	064317017000	619 FLYING CLOUD DR	1	1	$ 490.00	3- 91
2005-03	064317018000	621 FLYING CLOUD DR	1	1	$ 490.00	3- 92

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064317019000	623 FLYING CLOUD DR	1	1	$ 490.00	3- 93
2005-03	064317020000	625 FLYING CLOUD DR	1	1	$ 490.00	3- 94
2005-03	064318001000	624 FLYING CLOUD DR	1	1	$ 490.00	3- 95
2005-03	064318002000	622 FLYING CLOUD DR	1	1	$ 490.00	3- 96
2005-03	064318003000	620 FLYING CLOUD DR	1	1	$ 490.00	3- 97
2005-03	064318004000	618 FLYING CLOUD DR	1	1	$ 490.00	3- 98
2005-03	064318005000	616 FLYING CLOUD DR	1	1	$ 490.00	3- 99
2005-03	064318006000	614 FLYING CLOUD DR	1	1	$ 490.00	3- 100
2005-03	064318007000	612 FLYING CLOUD DR	1	1	$ 490.00	3- 101
2005-03	064318008000	108 FLYING CLOUD DR	1	1	$ 490.00	3- 102
2005-03	064318009000	608 FLYING CLOUD DR	1	1	$ 490.00	3- 103
2005-03	064318010000	606 FLYING CLOUD DR	1	1	$ 490.00	3- 104
2005-03	064318011000	607 DULLES DR	1	1	$ 490.00	3- 105
2005-03	064318012000	609 DULLES DR	1	1	$ 490.00	3- 106
2005-03	064318013000	611 DULLES DR	1	1	$ 490.00	3- 107
2005-03	064318014000	613 DULLES DR	1	1	$ 490.00	3- 108
2005-03	064318015000	615 DULLES DR	1	1	$ 490.00	3- 109
2005-03	064318016000	617 DULLES DR	1	1	$ 490.00	3- 110
2005-03	064318017000	619 DULLES DR	1	1	$ 490.00	3- 111
2005-03	064318018000	621 DULLES DR	1	1	$ 490.00	3- 112
2005-03	064318019000	623 DULLES DR	1	1	$ 490.00	3- 113
2005-03	064318020000	625 DULLES DR	1	1	$ 490.00	3- 114
2005-03	064319001000	624 DULLES DR	1	1	$ 490.00	3- 115
2005-03	064319002000	622 DULLES DR	1	1	$ 490.00	3- 116
2005-03	064319003000	620 DULLES DR	1	1	$ 490.00	3- 117
2005-03	064319004000	618 DULLES DR	1	1	$ 490.00	3- 118
2005-03	064319005000	616 DULLES DR	1	1	$ 490.00	3- 119
2005-03	064319006000	614 DULLES DR	1	1	$ 490.00	3- 120
2005-03	064319007000	612 DULLES DR	1	1	$ 490.00	3- 121
2005-03	064319008000	610 DULLES DR	1	1	$ 490.00	3- 122
2005-03	064319009000	080 DULLES DR	1	1	$ 490.00	3- 123
2005-03	064319010000	606 DULLES DR	1	1	$ 490.00	3- 124
2005-03	064319011000	607 SHEFFIELD DR	1	1	$ 490.00	3- 125
2005-03	064319012000	609 SHEFFIELD DR	1	1	$ 490.00	3- 126
2005-03	064319013000	611 SHEFFIELD DR	1	1	$ 490.00	3- 127
2005-03	064319014000	613 SHEFFIELD DR	1	1	$ 490.00	3- 128
2005-03	064319015000	615 SHEFFIELD DR	1	1	$ 490.00	3- 129
2005-03	064319016000	617 SHEFFIELD DR	1	1	$ 490.00	3- 130
2005-03	064319017000	619 SHEFFIELD DR	1	1	$ 490.00	3- 131
2005-03	064319018000	621 SHEFFIELD DR	1	1	$ 490.00	3- 132
2005-03	064319019000	623 SHEFFIELD DR	1	1	$ 490.00	3- 133
2005-03	064319020000	625 SHEFFIELD DR	1	1	$ 490.00	3- 134
2005-03	064314001000	2461 STAPLETON AVE	1	1	$ 490.00	2- 95
2005-03	064314002000	2463 STAPLETON AVE	1	1	$ 490.00	2- 96
2005-03	064314003000	2465 STAPLETON AVE	1	1	$ 490.00	2- 97
2005-03	064314004000	2467 STAPLETON AVE	1	1	$ 490.00	2- 98
2005-03	064314005000	2469 STAPLETON AVE	1	1	$ 490.00	2- 99
2005-03	064314006000	2471 STAPLETON AVE	1	1	$ 490.00	2- 100
2005-03	064314007000	2473 STAPLETON AVE	1	1	$ 490.00	2- 101
2005-03	064314008000	2475 STAPLETON AVE	1	1	$ 490.00	2- 102
2005-03	064314009000	2476 STAPLETON AVE	1	1	$ 490.00	2- 103
2005-03	064314010000	2474 STAPLETON AVE	1	1	$ 490.00	2- 104
2005-03	064314011000	2472 STAPLETON AVE	1	1	$ 490.00	2- 105
2005-03	064314012000	2470 STAPLETON AVE	1	1	$ 490.00	2- 106
2005-03	064314013000	2468 STAPLETON AVE	1	1	$ 490.00	2- 107
2005-03	064314014000	2466 STAPLETON AVE	1	1	$ 490.00	2- 108

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064314015000	2464 STAPLETON AVE	1	1	$ 490.00	2- 109
2005-03	064314016000	2462 STAPLETON AVE	1	1	$ 490.00	2- 110
2005-03	064314017000	2460 STAPLETON AVE	1	1	$ 490.00	2- 111
2005-03	064314018000	2461 OHARE CT	1	1	$ 490.00	2- 112
2005-03	064314019000	2463 OHARE CT	1	1	$ 490.00	2- 113
2005-03	064314020000	2465 OHARE CT	1	1	$ 490.00	2- 114
2005-03	064314021000	2467 OHARE CT	1	1	$ 490.00	2- 115
2005-03	064314022000	2469 OHARE AVE	1	1	$ 490.00	2- 116
2005-03	064314023000	2471 OHARE AVE	1	1	$ 490.00	2- 117
2005-03	064314024000	2473 OHARE AVE	1	1	$ 490.00	2- 118
2005-03	064314025000	2475 OHARE AVE	1	1	$ 490.00	2- 119
2005-03	064314026000	2476 OHARE AVE	1	1	$ 490.00	2- 120
2005-03	064314027000	2474 OHARE AVE	1	1	$ 490.00	2- 121
2005-03	064314028000	2472 OHARE AVE	1	1	$ 490.00	2- 122
2005-03	064314029000	2470 OHARE AVE	1	1	$ 490.00	2- 123
2005-03	064314030000	2468 OHARE AVE	1	1	$ 490.00	2- 124
2005-03	064314031000	2466 OHARE AVE	1	1	$ 490.00	2- 125
2005-03	064314032000	2464 OHARE AVE	1	1	$ 490.00	2- 126
2005-03	064314033000	2462 OHARE AVE	1	1	$ 490.00	2- 127
2005-03	064314034000	2460 OHARE CT	1	1	$ 490.00	2- 128
2005-03	064314035000	2461 LA GUARDIA AVE	1	1	$ 490.00	2- 129
2005-03	064314036000	2463 LA GUARDIA AVE	1	1	$ 490.00	2- 130
2005-03	064314037000	2465 LA GUARDIA AVE	1	1	$ 490.00	2- 131
2005-03	064314038000	2467 LA GUARDIA AVE	1	1	$ 490.00	2- 132
2005-03	064314039000	2469 LA GUARDIA AVE	1	1	$ 490.00	2- 133
2005-03	064314040000	2471 LA GUARDIA AVE	1	1	$ 490.00	2- 134
2005-03	064314041000	2473 LA GUARDIA AVE	1	1	$ 490.00	2- 135
2005-03	064314042000	2475 LA GUARDIA AVE	1	1	$ 490.00	2- 136
2005-03	064314043000	2476 LA GUARDIA AVE	1	1	$ 490.00	2- 137
2005-03	064314044000	2474 LA GUARDIA AVE	1	1	$ 490.00	2- 138
2005-03	064314045000	2472 LA GUARDIA AVE	1	1	$ 490.00	2- 139
2005-03	064314046000	2470 LA GUARDIA AVE	1	1	$ 490.00	2- 140
2005-03	064314047000	2468 LA GUARDIA AVE	1	1	$ 490.00	2- 141
2005-03	064314048000	2466 LA GUARDIA AVE	1	1	$ 490.00	2- 142
2005-03	064314049000	2464 LA GUARDIA AVE	1	1	$ 490.00	2- 143
2005-03	064314050000	2462 LA GUARDIA AVE	1	1	$ 490.00	2- 144
2005-03	064314051000	2460 LA GUARDIA AVE	1	1	$ 490.00	2- 145
2005-03	064314052000	2461 EARHART AVE	1	1	$ 490.00	2- 146
2005-03	064314053000	2463 EARHART AVE	1	1	$ 490.00	2- 147
2005-03	064314054000	2465 EARHART AVE	1	1	$ 490.00	2- 148
2005-03	064314055000	2467 EARHART AVE	1	1	$ 490.00	2- 149
2005-03	064314056000	2469 EARHART AVE	1	1	$ 490.00	2- 150
2005-03	064314057000	2471 EARHART AVE	1	1	$ 490.00	2- 151
2005-03	064314058000	2473 EARHART AVE	1	1	$ 490.00	2- 152
2005-03	064314059000	2475 EARHART AVE	1	1	$ 490.00	2- 153
2005-03	064314060000	2476 EARHART AVE	1	1	$ 490.00	2- 154
2005-03	064314062000	2472 EARHART AVE	1	1	$ 490.00	2- 156
2005-03	064314063000	2470 EARHART AVE	1	1	$ 490.00	2- 157
2005-03	064314064000	2468 EARHART AVE	1	1	$ 490.00	2- 158
2005-03	064314065000	2466 EARHART AVE	1	1	$ 490.00	2- 159
2005-03	064314066000	2464 EARHART AVE	1	1	$ 490.00	2- 160
2005-03	064314067000	2462 EARHART AVE	1	1	$ 490.00	2- 161
2005-03	064314068000	2460 EARHART AVE	1	1	$ 490.00	2- 162
2005-03	064314073000	2474 EARHART AVE	1	1	$ 490.00	2- 179
2005-03	064321001000		1	1	$ 490.00	2- 1
2005-03	064321002000	670 SKYVIEW CT	1	1	$ 490.00	2- 2

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064321003000	672 SKYVIEW CT	1	1	$ 490.00	2- 3
2005-03	064321004000	674 SKYVIEW CT	1	1	$ 490.00	2- 4
2005-03	064321005000	676 SKYVIEW CT	1	1	$ 490.00	2- 5
2005-03	064321006000		1	1	$ 490.00	2- 6
2005-03	064321007000	680 SKYVIEW CT W	1	1	$ 490.00	2- 7
2005-03	064321054000	682 SKYVIEW CT W	1	1	$ 490.00	2- 8
2005-03	064321009000	683 SKYVIEW CT W	1	1	$ 490.00	2- 9
2005-03	064321010000	681 SKYVIEW CT W	1	1	$ 490.00	2- 10
2005-03	064321011000	679 SKYVIEW CT W	1	1	$ 490.00	2- 11
2005-03	064321012000	677 SKYVIEW CT W	1	1	$ 490.00	2- 12
2005-03	064321013000	675 SKY VIEW CT W	1	1	$ 490.00	2- 13
2005-03	064321014000	673 SKY VIEW CT W	1	1	$ 490.00	2- 14
2005-03	064321015000	671 SKY VIEW CT W	1	1	$ 490.00	2- 15
2005-03	064321016000	669 SKY VIEW CT W	1	1	$ 490.00	2- 16
2005-03	064321017000	667 SKYVIEW CT W	1	1	$ 490.00	2- 17
2005-03	064321018000	668 KITTY HAWK CT	1	1	$ 490.00	2- 18
2005-03	064321019000	670 KITTY HAWK CT	1	1	$ 490.00	2- 19
2005-03	064321020000	672 KITTY HAWK CT	1	1	$ 490.00	2- 20
2005-03	064321021000	674 KITTY HAWK CT	1	1	$ 490.00	2- 21
2005-03	064321022000	676 KITTY HAWK CT	1	1	$ 490.00	2- 22
2005-03	064321023000	678 KITTY HAWK CT	1	1	$ 490.00	2- 23
2005-03	064321024000	680 KITTY HAWK CT	1	1	$ 490.00	2- 24
2005-03	064321025000	682 KITTY HAWK CT	1	1	$ 490.00	2- 25
2005-03	064321026000	683 KITTY HAWK CT	1	1	$ 490.00	2- 26
2005-03	064321027000	681 KITTY HAWK CT	1	1	$ 490.00	2- 27
2005-03	064321028000	679 KITTY HAWK CT	1	1	$ 490.00	2- 28
2005-03	064321029000	677 KITTY HAWK CT	1	1	$ 490.00	2- 29
2005-03	064321030000	675 KITTY HAWK CT	1	1	$ 490.00	2- 30
2005-03	064321031000	673 KITTY HAWK CT	1	1	$ 490.00	2- 31
2005-03	064321032000	671 KITTY HAWK CT	1	1	$ 490.00	2- 32
2005-03	064321033000	669 KITTY HAWK CT	1	1	$ 490.00	2- 33
2005-03	064321034000	667 KITTY HAWK CT	1	1	$ 490.00	2- 34
2005-03	064321035000	668 DULLES CT	1	1	$ 490.00	2- 35
2005-03	064321036000	670 DULLES CT	1	1	$ 490.00	2- 36
2005-03	064321037000	672 DULLES CT	1	1	$ 490.00	2- 37
2005-03	064321038000	674 DULLES CT	1	1	$ 490.00	2- 38
2005-03	064321039000	676 DULLES CT	1	1	$ 490.00	2- 39
2005-03	064321040000	678 DULLES CT	1	1	$ 490.00	2- 40
2005-03	064321041000	680 DULLES CT	1	1	$ 490.00	2- 41
2005-03	064321042000	682 DULLES CT	1	1	$ 490.00	2- 42
2005-03	064321043000	683 DULLES CT	1	1	$ 490.00	2- 43
2005-03	064321044000	681 DULLES CT	1	1	$ 490.00	2- 44
2005-03	064321045000	679 DULLES CT	1	1	$ 490.00	2- 45
2005-03	064321046000	677 DULLES CT	1	1	$ 490.00	2- 46
2005-03	064321047000	675 DULLES CT	1	1	$ 490.00	2- 47
2005-03	064321048000	673 DULLES CT	1	1	$ 490.00	2- 48
2005-03	064321049000	671 DULLES CT W	1	1	$ 490.00	2- 49
2005-03	064321050000	669 DULLES CT W	1	1	$ 490.00	2- 50
2005-03	064321051000	667 DULLES CT	1	1	$ 490.00	2- 51
2005-03	064322001000	2438 EARHART CT	1	1	$ 490.00	2- 314
2005-03	064322002000	2436 EARHART CT	1	1	$ 490.00	2- 315
2005-03	064322003000	2434 EARHART CT	1	1	$ 490.00	2- 316
2005-03	064322004000	2432 EARHART CT	1	1	$ 490.00	2- 317
2005-03	064322005000	2430 EARHART CT	1	1	$ 490.00	2- 318
2005-03	064322006000	2428 EARHART CT	1	1	$ 490.00	2- 319
2005-03	064322007000	2426 EARHART CT	1	1	$ 490.00	2- 320

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064322008000	2424 EARHART CT	1	1	$ 490.00	2- 321
2005-03	064322009000	2425 EARHART CT	1	1	$ 490.00	2- 322
2005-03	064322010000	2427 EARHART CT	1	1	$ 490.00	2- 323
2005-03	064322011000	2429 EARHART CT	1	1	$ 490.00	2- 324
2005-03	064322012000	2431 EARHART CT	1	1	$ 490.00	2- 325
2005-03	064322013000	2433 EARHART CT	1	1	$ 490.00	2- 326
2005-03	064322014000	2435 EARHART CT	1	1	$ 490.00	2- 327
2005-03	064322015000	2437 EARHART CT	1	1	$ 490.00	2- 328
2005-03	064322016000	2439 EARHART CT	1	1	$ 490.00	2- 329
2005-03	064322017000	2438 LA GUARDIA CT	1	1	$ 490.00	2- 330
2005-03	064322018000	2436 LA GUARDIA CT	1	1	$ 490.00	2- 331
2005-03	064322019000	2434 LA GUARDIA CT	1	1	$ 490.00	2- 332
2005-03	064322020000	2432 LA GUARDIA CT	1	1	$ 490.00	2- 333
2005-03	064322021000	2430 LA GUARDIA CT	1	1	$ 490.00	2- 334
2005-03	064322022000	2428 LA GUARDIA CT	1	1	$ 490.00	2- 335
2005-03	064322023000	2426 LA GUARDIA CT	1	1	$ 490.00	2- 336
2005-03	064322024000	2424 LA GUARDIA CT	1	1	$ 490.00	2- 337
2005-03	064322025000	2423 LA GUARDIA CT	1	1	$ 490.00	2- 338
2005-03	064322026000	2425 LA GUARDIA CT	1	1	$ 490.00	2- 339
2005-03	064322027000	2427 LA GUARDIA CT	1	1	$ 490.00	2- 340
2005-03	064322028000	2429 LA GUARDIA CT	1	1	$ 490.00	2- 341
2005-03	064322029000	2431 LA GUARDIA CT	1	1	$ 490.00	2- 342
2005-03	064322030000	2433 LA GUARDIA CT	1	1	$ 490.00	2- 343
2005-03	064322031000	2435 LA GUARDIA CT	1	1	$ 490.00	2- 344
2005-03	064322032000	2437 LA GUARDIA CT	1	1	$ 490.00	2- 345
2005-03	064322033000	2439 LA GUARDIA CT	1	1	$ 490.00	2- 346
2005-03	064322034000	2438 OHARE CT	1	1	$ 490.00	2- 347
2005-03	064322035000	2436 OHARE CT	1	1	$ 490.00	2- 348
2005-03	064322036000	2434 OHARE CT	1	1	$ 490.00	2- 349
2005-03	064322037000	2432 OHARE CT	1	1	$ 490.00	2- 350
2005-03	064322038000	2430 OHARE CT	1	1	$ 490.00	2- 351
2005-03	064322039000	2428 OHARE CT	1	1	$ 490.00	2- 352
2005-03	064322040000	2426 OHARE CT	1	1	$ 490.00	2- 353
2005-03	064322041000	2424 OHARE CT	1	1	$ 490.00	2- 354
2005-03	064322042000	2423 OHARE CT	1	1	$ 490.00	2- 355
2005-03	064322043000	2425 OHARE CT	1	1	$ 490.00	2- 356
2005-03	064322044000	2427 OHARE CT	1	1	$ 490.00	2- 357
2005-03	064322045000	2429 OHARE CT	1	1	$ 490.00	2- 358
2005-03	064322046000	2431 OHARE CT	1	1	$ 490.00	2- 359
2005-03	064322047000	2433 OHARE CT	1	1	$ 490.00	2- 360
2005-03	064322048000	2435 OHARE CT	1	1	$ 490.00	2- 361
2005-03	064322049000	2437 OHARE CT	1	1	$ 490.00	2- 362
2005-03	064322050000	2439 OHARE CT	1	1	$ 490.00	2- 363
2005-03	064322051000	2438 STAPLETON CT	1	1	$ 490.00	2- 364
2005-03	064322052000	2436 STAPLETON CT	1	1	$ 490.00	2- 365
2005-03	064322053000	2434 STAPLETON CT	1	1	$ 490.00	2- 366
2005-03	064322054000	2432 STAPLETON CT	1	1	$ 490.00	2- 367
2005-03	064322055000	2430 STAPLETON CT	1	1	$ 490.00	2- 368
2005-03	064322056000	2428 STAPLETON CT	1	1	$ 490.00	2- 369
2005-03	064322057000	2426 STAPLETON CT	1	1	$ 490.00	2- 370
2005-03	064322058000	2424 STAPLETON CT	1	1	$ 490.00	2- 371
2005-03	064322059000	2423 STAPLETON CT	1	1	$ 490.00	2- 372
2005-03	064322060000	2425 STAPLETON CT	1	1	$ 490.00	2- 373
2005-03	064322068000	2427 STAPLETON CT	1	1	$ 490.00	2- 374
2005-03	064322069000	2429 STAPLETON CT	1	1	$ 490.00	2- 375
2005-03	064322063000	2431 STAPLETON CT	1	1	$ 490.00	2- 376

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064322064000	2433 STAPLETON CT	1	1	$ 490.00	2- 377
2005-03	064322065000	2435 STAPLETON CT	1	1	$ 490.00	2- 378
2005-03	064322066000	2437 STAPLETON CT	1	1	$ 490.00	2- 379
2005-03	064322067000	2439 STAPLETON CT	1	1	$ 490.00	2- 380
2005-03	064324001000	624 SKY VIEW DR	1	1	$ 490.00	3- 1
2005-03	064324002000	622 SKY VIEW DR	1	1	$ 490.00	3- 2
2005-03	064324003000	620 SKY VIEW DR	1	1	$ 490.00	3- 3
2005-03	064324004000	618 SKY VIEW DR	1	1	$ 490.00	3- 4
2005-03	064324005000	616 SKY VIEW DR	1	1	$ 490.00	3- 5
2005-03	064324006000	614 SKY VIEW DR	1	1	$ 490.00	3- 6
2005-03	064324007000	612 SKY VIEW DR	1	1	$ 490.00	3- 7
2005-03	064324008000	610 SKY VIEW DR	1	1	$ 490.00	3- 8
2005-03	064324009000	608 SKY VIEW DR	1	1	$ 490.00	3- 9
2005-03	064324010000	606 SKY VIEW DR	1	1	$ 490.00	3- 10
2005-03	064324011000	604 SKY VIEW DR	1	1	$ 490.00	3- 11
2005-03	064324012000	602 SKY VIEW DR	1	1	$ 490.00	3- 12
2005-03	064324013000	2414 SKY HARBOR WAY	1	1	$ 490.00	3- 13
2005-03	064324014000	2416 SKY HARBOR WAY	1	1	$ 490.00	3- 14
2005-03	064324015000	2418 SKY HARBOR WAY	1	1	$ 490.00	3- 15
2005-03	064324016000	2420 SKY HARBOR WAY	1	1	$ 490.00	3- 16
2005-03	064324017000	2422 SKY HARBOR WAY	1	1	$ 490.00	3- 17
2005-03	064324018000	2424 SKY HARBOR WAY	1	1	$ 490.00	3- 18
2005-03	064324019000	2426 SKY HARBOR WAY	1	1	$ 490.00	3- 19
2005-03	064324020000	2428 SKY HARBOR WAY	1	1	$ 490.00	3- 20
2005-03	064324021000	2430 SKY HARBOR WAY	1	1	$ 490.00	3- 21
2005-03	064324022000	2432 SKY HARBOR WAY	1	1	$ 490.00	3- 22
2005-03	064324023000	2434 SKY HARBOR WAY	1	1	$ 490.00	3- 23
2005-03	064324024000	2436 SKY HARBOR WAY	1	1	$ 490.00	3- 24
2005-03	064324025000	2438 SKY HARBOR WAY	1	1	$ 490.00	3- 25
2005-03	064325001000	625 SKY VIEW DR	1	1	$ 490.00	3- 174
2005-03	064325002000	623 SKY VIEW DR	1	1	$ 490.00	3- 173
2005-03	064325003000	621 SKY VIEW DR	1	1	$ 490.00	3- 172
2005-03	064325004000	619 SKY VIEW DR	1	1	$ 490.00	3- 171
2005-03	064325005000	617 SKY VIEW DR	1	1	$ 490.00	3- 170
2005-03	064325006000	615 SKY VIEW DR	1	1	$ 490.00	3- 169
2005-03	064325007000	613 SKY VIEW DR	1	1	$ 490.00	3- 168
2005-03	064325008000	611 SKY VIEW DR	1	1	$ 490.00	3- 167
2005-03	064325009000	609 SKY VIEW DR	1	1	$ 490.00	3- 166
2005-03	064325010000	607 SKY VIEW DR	1	1	$ 490.00	3- 165
2005-03	064325011000	606 KITTY HAWK DR	1	1	$ 490.00	3- 164
2005-03	064325012000	608 KITTY HAWK DR	1	1	$ 490.00	3- 163
2005-03	064325013000	610 KITTY HAWK DR	1	1	$ 490.00	3- 162
2005-03	064325014000	612 KITTY HAWK DR	1	1	$ 490.00	3- 161
2005-03	064325015000	614 KITTY HAWK DR	1	1	$ 490.00	3- 160
2005-03	064325016000	616 KITTY HAWK DR	1	1	$ 490.00	3- 159
2005-03	064325017000	618 KITTY HAWK DR	1	1	$ 490.00	3- 158
2005-03	064325018000	620 KITTY HAWK DR	1	1	$ 490.00	3- 157
2005-03	064325019000	622 KITTY HAWK DR	1	1	$ 490.00	3- 156
2005-03	064325020000	624 KITTY HAWK DR	1	1	$ 490.00	3- 155
2005-03	064326001000	625 KITTY HAWK DR	1	1	$ 490.00	3- 154
2005-03	064326002000	623 KITTY HAWK DR	1	1	$ 490.00	3- 153
2005-03	064326003000	621 KITTY HAWK DR	1	1	$ 490.00	3- 152
2005-03	064326004000	619 KITTY HAWK DR	1	1	$ 490.00	3- 151
2005-03	064326005000	617 KITTY HAWK DR	1	1	$ 490.00	3- 150
2005-03	064326006000	615 KITTY HAWK DR	1	1	$ 490.00	3- 149
2005-03	064326007000	613 KITTY HAWK DR	1	1	$ 490.00	3- 148

Zone	APN	Address (per County Tax Roll)	Residential Units	EDU	Assessment	SRASU# Lot
2005-03	064326008000	611 KITTY HAWK DR	1	1	$ 490.00	3- 147
2005-03	064326009000	609 KITTY HAWK DR	1	1	$ 490.00	3- 146
2005-03	064326010000	607 KITTY HAWK DR	1	1	$ 490.00	3- 145
2005-03	064326011000	606 SHEFFIELD DR	1	1	$ 490.00	3- 144
2005-03	064326012000	608 SHEFFIELD DR	1	1	$ 490.00	3- 143
2005-03	064326013000	610 SHEFFIELD DR	1	1	$ 490.00	3- 142
2005-03	064326014000	612 SHEFFIELD DR	1	1	$ 490.00	3- 141
2005-03	064326015000	614 SHEFFIELD DR	1	1	$ 490.00	3- 140
2005-03	064326016000	616 SHEFFIELD DR	1	1	$ 490.00	3- 139
2005-03	064326017000	618 SHEFFIELD DR	1	1	$ 490.00	3- 138
2005-03	064326018000	620 SHEFFIELD DR	1	1	$ 490.00	3- 137
2005-03	064326019000	622 SHEFFIELD DR	1	1	$ 490.00	3- 136
2005-03	064326020000	624 SHEFFIELD DR	1	1	$ 490.00	3- 135
			454	454	$ 222,460.00	