



CITY OF LANCASTER

ENGINEER'S REPORT FISCAL YEAR 2020-21 LANCASTER SEWER SERVICE CHARGE



Harris & Associates

May 2020

Prepared by

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**ENGINEER'S REPORT FOR
FISCAL YEAR 2020-21
LANCASTER SEWER SERVICE CHARGE
City of Lancaster
State of California**

I HEREBY CERTIFY THAT THE ENCLOSED ANNUAL REPORT, TOGETHER WITH SEWER SERVICE CHARGE ROLL THERETO ATTACHED, WAS APPROVED AND CONFIRMED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, AND FILED WITH ME ON THE _____ DAY OF _____, 2020.

ANDREA ALEXANDER, CITY CLERK
CITY OF LANCASTER
LOS ANGELES COUNTY, CALIFORNIA



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INTRODUCTION

Purpose

Pursuant to the provisions Article 4, Chapter 6, Part 3, Division 5 of the Health and Safety Code (the "Sanitation and Sewerage Systems Code"), and in compliance with the substantive and procedural requirements of the California State Constitution Article XIII D (the "California Constitution") the City Council of the City of Lancaster (the "City"), has ordered the preparation and filing of an annual Engineer's Report ("Report") for the determination of the Fiscal Year 2020-21 Sewer Service Charge ("Sewer Charge") and the Levy and Collection of the Charges for the Lancaster Sanitary Sewer Collection System (the "District").

The word "parcel", for purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Los Angeles County Assessor's Office. The Los Angeles County Auditor/Controller uses APN and specific fund numbers to identify properties to be assessed on the tax roll for sewer charges.

This Report consists of four sections and identifies the following items:

- **Plans and Specifications.** The location of the District and the specific improvements to be maintained.
- **Cost Estimate.** The District costs and proposed charges to be levied for 2020-21.
- **Method of Apportionment.** How the District costs are allocated and apportioned to the chargeable parcels based upon the benefit received.
- **District Diagram.** Diagram of the District showing the external boundaries of the District

This report is being prepared to determine the Sewer Service Charge for Fiscal Year 2020-21 for properties within the boundaries of City of Lancaster (City) that are receiving sewer service in accordance with Ordinance No. 876 and Ordinance No. 913. Ordinance No. 876 and Resolution No. 07-124 require Staff to submit an Engineer's Report each year determining the actual amount of sewer service charges to be levied, and to submit such report to City Council for approval. By State Law, the local jurisdiction may, after notice and public hearing, adopt a resolution determining and proposing for adopting an annual charge to be levied and collected on each benefiting parcel within the City.

Overview

On April 2, 1979, the City, by Resolution No. 79-18, authorized inclusion of certain territories then and thereafter to the Consolidated Sewer Maintenance District of Los Angeles County ("CSMD") for the maintaining of local sewers pursuant to State Law. In May 2006, the State of California mandated all owners and operators of sewer systems to comply with new Waste Discharge Requirements ("WDR's"). The WDR's required duplication of effort by owners and operators of a system, if they are not the same entity. Because the City of Lancaster owns the local sewer system and CSMD maintains the local sewer system for the City, a "Sewer Feasibility Study" ("Study") was prepared to recommend an appropriate course of action to properly serve the citizens of the City.

On December 12, 2006, the Study was presented to the City Council with a recommendation to withdraw from the CSMD. The City Council agreed with the recommendation and adopted Resolution No. 06-245, requesting withdrawal from the CSMD and authorizing staff to immediately commence withdrawal proceedings from the CSMD and prepare for providing direct operation and maintenance of the City sewer system, effective July 1, 2008.

The City established a Sewer Service Charge ("SSC") by Ordinance No. 876. Adoption of Resolution No. 07-89 fixed the time and place for a public hearing. In accordance with Proposition 218, notices were mailed to the affected property owners. The public hearing was held on June 26, 2007; since there was no majority protest, the City Council, by adoption of Resolution No. 07-124, levied an operations charge and a replacement charge for Fiscal Year 2007-08. The SSC is based on multiplying the number of sewage units with the rate established by City Council. A single family residence is the basic unit and is considered 1 sewage unit.

On January 13, 2009, City Council approved Ordinance No. 913 to comply with the intent of Article XIII D of the California Constitution, which provides that governmental entities benefiting from any service shall pay their proportional share of the cost of such service.

The City established the Utility Services Division ("USD") of the Development Services Department in January 2008. On July 1, 2008, the USD assumed operation, maintenance, and servicing of the Lancaster Sanitary Sewer Collection System ("LSSCS"), consisting of approximately 429 miles of various-sized sewer lines and 8,965 manholes. Each year, additional sewer improvements may be constructed either by private development, through the City's Capital Improvement Program or additional properties may connect to the existing sewer lines.

Sewer Service Charges are collected from the benefiting properties on tax rolls or as alternatively provided for in Ordinance No. 913. SSC's are used for the operation, maintenance, and servicing once the sewer improvements are either constructed by the developer or the project is accepted by City Council for maintenance.

An alternate manner of collecting sewer service charges shall be by direct billing. An invoice shall be prepared for each premise (or if multiple premises are under a single ownership, a single invoice detailing the multiple premises) and mailed to the owner. The City shall prepare and mail invoices by September 15th of the then current year. Upon mailing of the invoice by the City, the provisions of Chapter 13.09.080, sections H through J, of the Lancaster Municipal Code shall apply, including but not limited to: due dates, delinquency of payment, and penalties and liens.

In general, the City is required by law to:

- a) Set sewer service charges that meet the on-going operating expenditures of the sewer enterprise;
- b) Provide for the timely replacement and rehabilitation of existing infrastructure; and
- c) If applicable, meet all debt covenants.

The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the charge was levied. Service, as defined, includes the cost of maintaining any facility used to provide sewer service. The amount of the charge imposed on any parcel of property shall be related to the benefit to the parcel, which will be derived from the provision of the service.



Stillmeadow Lane Assessments: Homeowners along a private street in incorporated Lancaster known as Stillmeadow Lane petitioned the City of Lancaster to construct a sewer system to enable those citizens to convert their sanitary waste system from private septic to public sewer. The City financed the project and the owners repay the costs over several years through special assessments. The sewer improvements were annexed into the Lancaster Sewer District and the property owners are assessed for annual sewer services and a separate charge for repayment of the City funded sewer improvements.

IMPACTS OF PROPOSITION 218

On November 5, 1996 California voters approved Proposition 218 entitled "Right to Vote on Taxes Act" which added Article XIID to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts. Proposition 218 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

- 1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
- 2) Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment unless the increase in assessment was anticipated in the assessment formula (e.g., CPI increase).

It was also determined that if assessments were imposed as a condition of development and property owners agreed to the imposition of assessments and subsequently signed a development agreement confirming so, then this would suffice for the requirement of signing a petition.

The more difficult question arose in those situations where the levy of assessments was imposed as a condition of approval for land development or subdivision where the property owner did not enter into a development agreement. In those cases, if the landscape, park, or street light facilities and the resulting assessment were a condition of the land development or subdivisions approval and the property owner acquiesces to the levy of assessment, it is reasoned that this was a functional equivalent of giving express consent or signing a petition requesting the imposition of the assessment. Even the Howard Jarvis Taxpayers' Association seems to tacitly support this conclusion in its "Statement of Drafters' Intent". When discussing the exemption for existing assessments imposed pursuant to a petition, the taxpayers' association said:

"This provision exempts most land secured financing arrangements used by developers."

Clearly acceptance of a condition of approval of a development or subdivision which requires that imposition of assessments is a common form of land secured financing used by developers to fund street lighting or landscape maintenance.



STATEMENT OF ASSESSMENT ENGINEER

Statement of Assessment Engineer

AGENCY: CITY OF LANCASTER
PROJECT: LANCASTER SEWER SERVICE CHARGE
TO: CITY COUNCIL
CITY OF LANCASTER, STATE OF CALIFORNIA

ENGINEER'S REPORT FOR FISCAL YEAR 2020-21

The preparation of this Report is in conformance with the obligation of the City Council of the City of Lancaster for the District to provide sanitary sewer collection services and charge each lot or parcel of land in the District the costs and expenses of the District in proportion to the estimated benefits to be received by each such lot or parcel of land for Fiscal Year 2020-21. Services will be provided through June 30, 2021.

Pursuant to the Sanitation and Sewerage Systems Code, Article XIID, Section 4(a) of the State of California Constitution, and in accordance with the City of Lancaster's Resolution being adopted by the City Council of the City of Lancaster on the ____ day of _____, this Report has been ordered for the:

LANCASTER SEWER SERVICE CHARGE

I, K. Dennis Klingelhofer, authorized representative of the District, the duly appointed Engineer submit the following Report which consists of the following four (4) parts and Appendices:

PART I

Plans and Specifications: Plans and specifications for the improvements proposed to be maintained are as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and are incorporated herein by reference.

PART II

Cost Estimate: An estimate of the costs of the proposed improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.



PART III

Method of Apportionment: The method of apportionment based upon parcel classification of land within the District in proportion to the estimated special benefits to be received. The costs and expenses of the District have been charged to the parcels of land within the boundaries of District pursuant to the initial methodology established by Ordinance No. 876 and as amended by Ordinance No. 913 and Resolution No. 07-124. For particulars as to the identification of parcels, reference is made to the District Diagram.

PART IV

District Diagram: Diagram of the District showing the external boundaries of the District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Los Angeles County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

In conclusion, it is my opinion that the costs and expenses of the District have been charged to the lots and parcels within the boundaries of the District in proportion to the estimated benefits to be received by each lot or parcel from the services provided.

DATED this ____ day of _____



Harris & Associates

K. Dennis Klingelhofer, P.E., Engineer
R.C.E. No. 50255
Engineer of Work

PART I – PLANS AND SPECIFICATIONS

Plans and Specifications

The facilities, which have been constructed within the boundaries of the City of Lancaster, and those which may be subsequently constructed, will be operated, serviced and maintained as generally described as follows: Various diameter sanitary sewer mainlines, sanitary sewer manholes, a sewer lift station, and the associated force main, except those improvements owned, maintained, and operated by the Sanitation Districts of Los Angeles County ("SDLAC"), or any privately owned and maintained sewer systems.

The City's sewer collection system consists of approximately 429 miles of gravity sewer lines, one pump station with associated force main and approximately 8,965 manholes. Most of the collection system has been built in the last 20 years as the City has seen substantial growth in population during that time. According to the City's Sanitary Sewer Management Plan, approximately 23% of the City sewer system was constructed between 1940 and 1959, making that portion over 50 years old. The average age of the system is about 30 years.

The sewer system is currently operated and maintained by the City's Utility Services Division. In addition to responding to citizens' complaints, the Utility Services Division performs sewer inspection, minor renewal and replacement, responds to sanitary sewer overflows, and removes clogs from sewer lines. Wastewater is collected and conveyed to trunk sewers and to the Lancaster Water Reclamation Plant which are owned and operated by SDLAC.

The improvements will be cleaned, cleared of fats, oils, grease, insects and roots, and repaired, improved, or replaced on a systematic preventative maintenance schedule and on an as-needed basis by City staff or contracted labor.

Plans and Specifications for the improvements for the District are voluminous and are not bound in this report but by this reference are incorporated and made a part of this report. The Plans and Specifications are on file in the office of the City Clerk and the City Engineer where they are available for public inspection.



PART II – COST ESTIMATE

Cost Estimate FY 2020-21

The LSSCS costs for operation, maintenance, and servicing for Fiscal Year 2020-21 include: contract labor services, registration, travel and/or per diem, publication and dues, vehicle operations, legal advertising, professional services, maintenance services, tool and equipment rental, electricity, water, capital outlay (equipment and machinery), professional services, operating reserves, a replacement allowance, and the transfer of City administration costs which includes salaries, benefits, equipment, and overhead.

The total estimated cost for operation, maintenance, capital projects encumbrance, operating reserve, and contribution for future replacement capital projects for the LSSCS for Fiscal Year 2020-21 is \$4,641,286. The capital projects encumbrance and the contribution for future replacement capital projects portion is estimated at \$50,610. The capital projects encumbrance and the contribution for future capital projects is used to establish and increase a fund balance, as needed, to pay for the replacement of the sewer system when it reaches the end of its life cycle and for capital project design. The Sewer Maintenance Fund Accounting table below provides an estimate of the sewer fund balance and estimated revenue. It also defines the operating and replacement amounts of the total sewer service charge. Estimates assume approximately 3% delinquency in paying taxes.

A summary of Sewer Maintenance Fund Accounting is provided on the following page.



Sewer Maintenance Fund Accounting

<u>DISTRICT FUND ACCOUNTING</u>	<u>EXPENSES</u>	<u>REVENUES</u>	<u>BALANCE</u>
Fund Balance as of July 1, 2019			\$4,267,064
<u>FY 2019-20 Projected Revenues</u>			
Sewer Frontage Charge		\$6,000	
Developer Sewer Payment		\$20,000	
LSMD Tax Roll Assessment (O&M, Capital Reserve)		\$4,100,000	
FOG Fees		\$102,000	
Industrial Wastewater Discharge		\$0	
Interest Income on Reserve Balance		\$0	
Other Reimbursements (Inspections)		\$300	
Total Projected Revenue FY 2018-19		\$4,228,300	
<u>Projected Expenses through June 30, 2020</u>			
Operations, Maintenance & Capital Projects	\$5,236,752		
Transfers Out	<u>\$215,000</u>		
Total Expenditures FY 2019-20	\$5,451,752		
Projected Fund Balance as of July 1, 2020			\$3,043,612
<u>FY 2020-21 Projected Revenues</u>			
Sewer Frontage Charge		\$1,000	
Developer Sewer Payment		\$20,000	
LSMD Tax Roll Assessment (O&M, Capital Reserve)		\$4,100,000	
FOG Fees		\$102,000	
Industrial Wastewater Discharge		\$0	
Interest Income on Reserve Balance		\$0	
Other Reimbursements (Inspections)		\$300	
Total Projected Revenue FY 2020-21		\$4,223,300	
<u>Total Budgeted Operating Expenses FY 2020-21</u>			
Operating and Transfers Out	\$4,590,676		
Capital Projects	<u>\$50,610</u>		
Total Expenditures FY 2020-21	\$4,641,286		
Projected Fund Balance as of June 30, 2021			
50% Operating Reserve			\$2,295,338
Capital Equipment Replacement			\$0
Capital Equipment Reserve			\$262,563
Undesignated Fund Balance			<u>\$67,725</u>
Projected Fund Balance as of July 1, 2021			\$2,625,626



Total Sewage Units to be Charged		55,927	
Total Fee Breakdown		Sewage Units	
Operations (Projected)	\$73.42	FY 19/20 Est	55,670
Contribution for Replacement Capital Projects	\$4.58	FY 19/20 Changes	
Total Sewer Service Fee FY 19/20	\$78.00	FY 19/20 Final	55,670
Total Revenue to be Collected on the Tax Rolls	\$4,362,306	FY 20/21 New	258
		FY 20/21 Est	55,927

PART III – METHOD OF APPORTIONMENT

General

The method of apportionment described in this Report, and confirmed by the City Council at the time the District was formed, utilizes commonly accepted engineering practices which have been established pursuant to the Sanitation and Sewerage Systems Code and the California Constitution for the allocation of parcel charges. The calculation of charges is based upon the parcel type and the services and improvements provided to equitably apportion the costs based on the special benefit received by each lot or parcel. The special benefit received by each lot or parcel is over and above any general benefit conferred upon said lots or parcels or to the public at large.

Special Benefit

The improvements and associated costs have been allocated to the charged properties within the District based upon the special benefit received by those properties. The improvements for which the properties are charged have been identified as necessary, were installed and are being maintained as part of the development plans specifically for each tract. As such, the improvements and continuing maintenance and servicing of those improvements are strictly the obligation of the properties within the District.

General Benefit

Although the improvements may be visible to passersby or to the public at large, the improvements were installed as a requirement of the development of the tract and are for the sole benefit of properties within the District. It has been determined therefore, any access or use by properties or individuals outside the District is completely incidental and the costs of operating, maintaining and servicing said improvements therefore provides no measurable benefit to those outside properties or individuals.

Definition of Special Benefit

The method of apportionment described in this Report is based on the premise that each chargeable lot or parcel receives distinct and special benefits from the improvements and services provided, including the visual desirability provided by well-maintained landscaping. In accordance with Article XIII D, Section 4 of the California Constitution:

“Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the District or the public at large”

Basis of Special Benefit Proportioning

Sewer units are assigned benefit based on the land use code designated for the parcel as assigned by the Los Angeles County Assessor and as defined in Ordinance No. 876 and as amended by Ordinance No. 913.

Current Sewer Classification and Rates

City residents in Fiscal Year 2018-2019 paid \$78.00 per sewer unit (a single family residence).

Sewer units are assigned based on the land use code designated for the parcel as assigned by the Los Angeles County Assessor. Because the City's Utility Services Division does not treat wastewater, the sewage units are based solely on flow from the parcel, and not on the strength of the discharge.

In 2007, the City Council approved a maximum sewer service rate for Fiscal Year 2009-10 of \$78.00 per sewer unit. Until Council approves an annual rate increase, the rate shall be \$78.00 per sewer unit each fiscal year beyond Fiscal Year 2009-10. Table "A" of Ordinance 876 and as amended by Ordinance 913, as provided in Appendix A, shows the sewer unit classifications currently in use by the City. The current rate for a given customer class can be found by multiplying the sewer service rate of \$78.00 by the number of sewage units for the customer class/land use in question. This means that a single family residence will pay \$78.00 for the year. A commercial establishment that has 4 sewage units will pay \$312.00 (4 x \$78) and a hotel with 40 sewer units will pay \$3,120.00. Vacant parcels on an improved street with a sewer line where the City has accepted the improved streets are charged ½ sewer unit.

Proposed Sewer Rates for FY 2020-21

The proposed sewer service rate for Fiscal Year 2020-21 is the maximum amount set in 2007 by the City Council of \$78.00 per sewer unit.

The proposed rate will provide necessary revenue to pay for the estimated expenses and increase the reserve and replacement funds.



PART V – DISTRICT DIAGRAM

The boundaries of the District are coterminous with the boundaries of the City of Lancaster. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Los Angeles County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report. The full-scale District Diagram is filed under separate cover with the City Clerk. A reduced copy thereof is filed herewith and made a part hereof in Appendix B.



SEWER CHARGE ROLL

Sewer Charge Roll is attached as Appendix C to this Report. Parcel Identification for each lot or parcel within the District shall be based on available parcel maps and other property data from the Los Angeles County Assessor's office as they existed at the date this Report was prepared and adopted by the City Council.

Attached as Appendix C is a list of the new parcels to be charged as of the date this report was prepared. This list includes newly developed parcels or capital improvement program projects accepted for sewer service connection during the past year. This list also includes newly charged parcels, identified in recent audits of the City sewer system, that have been receiving sewer service benefit and have not been charged in past years. The complete list of all District parcels submitted for placement on the tax roll is voluminous and is on file with the City Clerk.

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

Any parcels, identified prior to the date of submission to the County Assessor's Office, will be added to the submission list for inclusion on the tax roll or billed per the alternate method specific in City of Lancaster Ordinance No. 876 and Ordinance No. 913.



APPENDIX A – ORDINANCE NO. 876/ ORDINANCE NO. 913

City of Lancaster Ordinance No. 876 and Ordinance No. 913 are located on the following pages.

ORDINANCE NO. 876

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
LANCASTER, CALIFORNIA, ADDING CHAPTER 13.09 TO
THE MUNICIPAL CODE ESTABLISHING A SEWER SERVICE
CHARGE

WHEREAS, on April 2, 1979 the City of Lancaster, by Resolution No. 79-18, authorized inclusion of certain territories then and thereafter to the Consolidated Sewer Maintenance District of Los Angeles County (CSMD) for the maintaining of local and lateral sewers pursuant to State Law; and,

WHEREAS, the State of California mandated all owners and operators of sewer systems to comply with new Waste Discharge Requirements (WDR's) and such mandate of WDR's requires duplication of effort by owners and operators of a system, if they are not the same entity; and,

WHEREAS, because the City of Lancaster owns the local sewer system and CSMD maintains the local sewer system for the City; and,

WHEREAS, on December 12, 2006, the Sewer Feasibility Study was presented to the Lancaster City Council with a recommendation to withdrawal from the CSMD and have the City assume the operations and maintenance of the City sewer system; and,

WHEREAS, also on December 12, 2006, the City Council adopted Resolution No. 06-245 requesting withdrawal from the CSMD and authorized staff to immediately commence withdrawal proceedings from the CSMD and prepare for providing direct operation and maintenance of the City sewer system effective July 1, 2008; and,

WHEREAS, in order to have a viable operations and maintenance program in place, effective July 1, 2008, various tasks need to be accomplished, including establishment of a sewer service charge for operations, maintenance, replacement costs and associated for the Lancaster sewer system.

THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, DOES
HEREBY ORDAIN AS FOLLOWS:

Section 1. Chapter 13.09 is hereby added to the Lancaster Municipal Code set forth in Exhibit "A", attached hereto.

Section 2. That the City finds that this Ordinance is in the public interest of protecting the health, safety and welfare of the citizens of the city.

Section 3. That the City Clerk shall certify to the passage of this Ordinance and will see that it is published and posted in the manner required by law.

I, Geri K. Bryan, CMC, City Clerk of the City of Lancaster, do hereby certify that the foregoing ordinance was regularly introduced and placed upon its first reading on the 24th day of April, 2007, and placed upon its second reading and adopted at a regular meeting of the City Council on the 8th day of May, 2007 by the following vote:

AYES: Council Members: Sileo, Smith, Vice Mayor Visokey, Mayor Hearn


NOES: None

ABSTAIN: None

ABSENT: Council Member: Jeffra

ATTEST:

APPROVED:


GERI K. BRYAN, CMC
City Clerk
City of Lancaster


HENRY W. HEARN
Mayor
City of Lancaster

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES)
CITY OF LANCASTER)

ss

CERTIFICATION OF ORDINANCE
CITY COUNCIL

I, _____, _____ City of Lancaster, California, do hereby certify that this is a true and correct copy of the original Ordinance No. 876, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this _____ day of _____.

(seal)

EXHIBIT A

CHAPTER 13.09 SEWER SERVICE CHARGES

13.09.010 Purposes of Charges.

The purpose of this chapter is to impose a charge on users of the sanitary sewer system to reimburse the City for the reasonable costs of providing this service. The cost of providing sanitary sewer service includes the costs of acquisition, construction, reconstruction, maintenance, and operation of the sanitary sewer system and the payment of principal and interest on bonds or other debt instruments issued for the construction or reconstruction of the sanitation sewer system. These costs are not related to expenses incurred to accommodate new development. The amount of the charge to the user shall be reasonably related to the quantity and quality of the user's discharge into the sanitary sewer system as determined by the City Council.

13.09.020 Definitions.

- A. "Council" means the City Council of the City of Lancaster.
- B. "Director of Finance" means the Director of Finance of the City of Lancaster or the designated representative thereof.
- C. "Director of Public Works" means the Director of Public Works of the City of Lancaster or the designated representative, deputy, agent or inspector.
- D. "Improved parcel of real property" means a parcel of real property upon which, as of July 1st of the fiscal year, improvements have been made which make use of the sewer collection system owned, operated and maintained by the City.
- E. "Operations Charge" means the portion of the Sewer Service charge as established pursuant to Section 13.09.030A.
- F. "Parcel of real property" means a parcel of real property as shown on the local secured tax rolls of the county of Los Angeles.
- G. "Replacement Charge" means the portion of the Sewer Service Charge as established pursuant to Section 13.09.030B.
- H. "Sewer Service Charge" means the sanitary sewer service charge established pursuant to Section 13.09.030.
- I. "Sewage Units" means the applicable unit set forth in Section 13.09.120.

13.09.030 Charge for Sanitary Sewer Service.

The owner of real property which is connected to the sanitary sewer system of the City shall pay a sewer service charge pursuant to this chapter. For the purpose herein above specified in

Section 13.09.010, the sanitary sewer service charge is hereby prescribed and imposed, and shall be paid to and collected by the city, for services and facilities furnished by the city in connection with its sewer collection system to or for each premises which is connected directly or indirectly to said sewer collection system or any part thereof, or from which any sewage is conveyed or discharged directly or indirectly into said sewer collection system. The amount of the Sewer Service Charge for each premise shall be the sum of the amount determined by multiplying the Operation Charge as established in Section 13.09.030A and the Replacement Service Charge as established in Section 13.09.030B by the number of applicable Sewer Units set forth in Section 13.09.120. These charges shall be considered a lien against the property if not paid.

A. The Operations Charge shall be established by ordinance for purpose of providing for the operation and maintenance of the sanitary sewer system of the City. All revenues generated with respect to such charge shall be deposited in a separate segregated subaccount of the Sewer Enterprise Fund and expended only for the purposes described above.

B. The Replacement Charge shall be established by ordinance for the purpose of providing for the reconstruction of existing sewer facilities and construction of relief sewer facilities within the City. All revenues generated with respect to such charge shall be deposited in a separate segregated subaccount of the Sewer Enterprise Fund and expended only for the purpose described above.

13.09.040 Sewer Enterprise Fund Established.

There is hereby established a "Sewer Enterprise Fund" in the financial records of the City. All fees and charges levied and collected pursuant to this Chapter shall be deposited into the Sewer Enterprise Fund. Nothing herein shall prevent the City from depositing other revenues in the Sewer Enterprise Fund. The Director of Finance may establish such subaccounts within the Sewer Enterprise Fund as may be necessary to properly account for collections and expenditures of the Sewer Service Charges. The Sewer Service Charges shall be used for the purposes set forth in Section 13.09.010.

13.09.050 Exceptions.

All premises in the city which are connected to the sewer system of any other city, and which are required to pay sewer service, use, rental or other charges, rentals or fees for sewer services and facilities furnished by such other city, are hereby excepted from payment of such charges as would be otherwise applicable to such premises under the provisions of this chapter, except to the extent that the charges payable under the provisions of this chapter exceed those payable to such other city.

13.09.060 Power to inspect premises.

In order to effect the powers of this section and pursuant to Section 6523.2 of the Health and Safety Code of the state, the City's Director of Public Works shall have the power and authority to enter upon private property for the purpose of inspection and maintenance of sanitary and waste disposal facilities, including, but not limited to, ascertaining the nature of such premises, the type of activities carried on therein, the number of plumbing fixtures situated therein, and any other facts or information reasonably necessary to ascertain the applicability of any charges to such premises, or the amount of such charges.

13.09.070 Government or Public Entity Defined

The provisions of this chapter shall not apply to governmental or public premises. As used herein the term "governmental or public premises" means and includes premises which are owned, controlled or used by:

1. Any city, county, town, or city and county, or any of their departments or agencies;
2. Any school district;
3. Any other governmental or public entity other than the United States Government or the State of California.

13.09.080 Collection of charges on tax roll.

A. Pursuant to the provisions of Division 5, Part 3, Chapter 6, Article 4 of the Health and Safety Code of the state, and subject to the exceptions set forth in this chapter, the City elects, as an alternative procedure for the collection of sewer service charges prescribed or imposed by the provisions of this chapter to have all such sewer service charges for each fiscal year from and after July 1, 2007, collected on the tax roll in the same manner, by the same persons and at the same time as, and together with and not separately, from its general taxes.

B. The Director of Public Works is directed to annually prepare and file with the City Clerk of the City of Lancaster before the fifteenth day of May, a written report containing a description of each and every parcel of real property receiving the sewer services hereinabove mentioned and the amount of the sewer service charge for each parcel for the forthcoming fiscal year, in conformity with the charges prescribed herein. Providing and excepting that: the sewer service charges for any and all governmental or public premises or for any premises which are not subject to taxation on the tax roll shall not be included in the report, but shall be collected in accordance with other provisions of this Chapter. The parcels of real property included in the report may be described by reference to maps prepared in accordance with Section 327 of the Revenue and Taxation Code of the state and on file in the office of the county assessor, or by reference to plats or maps on file in the office of the City.

C. The City Clerk shall cause notice of the filing of the report and of a time and place of hearing thereon to be published prior to the date set for hearing in a newspaper of general circulation printed and published within the City. The publication of the notice shall be once a week for two successive weeks with at least five days intervening between the respective publication dates not counting publication dates and the first publication being not less than fourteen days prior to the date of the hearing.

D. The City Clerk shall also cause a notice in writing of the amount of the charge, of the filing of the first report hereunder proposing to have such charge for the forthcoming fiscal year collected on the tax roll and of the time and place of hearing thereon, to be mailed to each person to whom any parcel or parcels of real property described in the report is assessed on the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the Director of Public Works, in accordance with Division 5, Part 3, Chapter 6, Article 4 of the Health and Safety Code.

E. At the time stated in the above mentioned notice, the City Council shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time. If the City Council finds that protest is made by owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall not be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land.

F. Upon the conclusion of the hearing, the City Council may adopt, revise, change, reduce or modify and change or overrule any or all objections, and shall make its determination upon each charge as described in the report, which determination shall be final.

G. On or before the tenth of August of each year following such final determination, the Director of Public Works shall file with the auditor of the county a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the City Council.

H. The amount of the charges shall constitute a lien against the lot or parcel of land against which the charge has been imposed as of the date prescribed by law as the lien date for general property taxes.

I. Thereafter the amount of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the City and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.

J. All laws applicable to the levy, collection and enforcement of general taxes of the County, including but not limited to, those pertaining to matters of delinquency, collection, cancellation, refund and redemption, are applicable to such charges.

K. If any premises within the City are omitted from the above mentioned report or the tax roll, either because the charge therefore shall not have yet been ascertained by the Director of Public Works as of the date of the report or for any other reason, the sanitary sewer service charge for each premises shall be collected in the manner provided elsewhere in this chapter.

13.09.090 Disputed bills.

If any owner disputes the amount of the annual sewer charge or the replacement charge, he or she shall, file a claim with the Director of Public Works accompanied by detailed supporting factual data in support of the claim. It shall be the duty of each such owner to prove to the Director of Public Works, that such bill or invoice is in error and the correct amount thereof. If the Director of Public Works, after consulting with the city engineer, determines that the bill or invoice was in error, the Director of Public Works shall correct said bill. Failure to dispute the amount of the charge in accordance with this section shall be deemed acceptance of the correctness of the charge.

13.09.100 Adjustments.

A. It is the intent of the provisions of this chapter, in establishing different sewer service charges for different categories of properties, to reflect the benefit from such service to each property. If, in respect to any customer, the Council should find that the charge is inequitable, or unfair because of unusual circumstances, it may establish a special service charge for such customer, differing from those otherwise established which will bear a closer relationship to the benefit received from the City system. Such special charge may be revoked at any time by the Council whenever it finds that continuation thereof would be inequitable or unfair under the circumstances then prevailing.

B. The owner of any premises who by reason of special circumstances finds that the applicable rates are unjust or inequitable as applied to his or her premises may make written application to the Director of Public Works, stating the circumstances and requesting a different basis of charges for such premises. If such application is approved, the Council may fix and establish fair and equitable rates for such premises to be effective as of the date of such application and continuing during the period of such special circumstances.

13.09.110 Refunds.

When any refund becomes due and owing by virtue of action of the City Council or by virtue of any error made in ascertaining the charge applicable to any customer, the Director of Public Works is authorized to make payable such moneys from the specific fund established for the deposit of sewer service charges.

13.09.120 Table A Sewage units for designated land uses.

Table A
Number of Sewage Units for Current Land Use

Land Use	Number of Sewage Units
Residential	
Vacant residential property	0.5
Single residential unit	1
Double, duplex, or two units	2
Three units (any combination)	3
Four units (any combination)	4
Five or more apartments	
4 stories or less, per individual residential unit	1
5 stories or more, per individual residential unit	1
Modular homes, per individual residential unit	1
Mobile homes, per residential unit	1
Rooming houses	3
Mobile home parks, per individual residential unit	1
Commercial	
Vacant commercial property	0.5
Stores	1
Store combination	

Store and office	2
Store and residential	2
Department stores	5
Supermarkets	
12,000 square feet or more	5
6,000 through 11,999 square feet	2
Small food store	1
Shopping centers	
Neighborhood, community	10
Regional	30
Office buildings	5
Loft-type building	3
Office and residential combination	2
Hotels and motels	
Hotels--Under 50 rooms	25
Hotels--50 rooms and over	40
Motels--Under 50 units	25
Motels--50 units and over	40
Motel/hotel and apartments	
--Under 50 units	40
--50 units and over	60
Professional buildings	5
Medical/dental buildings	5
Veterinary hospitals, clinics	3
Restaurants, cocktail lounges	
Restaurants, cocktail lounges, taverns	5
Fast food--Walk-up	2
Fast food--Auto-oriented	2
Wholesale and manufacturing outlets	2
Banks, savings and loans	1
Service shops	2
Service stations	
Full-service	1
Self-service	1
Station with car wash	5
Auto, recreation, construction equipment	
Sales and Service	
Auto service center (no gasoline)	1
Auto service shops	1
Used car sales	1
New car sales and service	3
Car wash	5
Car wash--Self-service	5
Recreation equipment sales and service	1
Farm and construction equipment sales and service	2
Parking lots	0.5

Animal kennels	2
Nurseries or greenhouses	1
Miscellaneous commercial property	2
Industrial	
Vacant industrial property	0.5
Light manufacturing	5
Heavy manufacturing	100
Warehousing, distribution, storage	2
Food processing plants	
Meat and poultry (slaughtering house)	5
Beverage	200
Other	200
Motion picture, radio and television industries	
Microwave relay towers	1
Studios	5
Transmission facilities	1
Lumber yards	1
Mineral processing	
Cement, rock and gravel plants	1
Petroleum refineries, chemical plants	200
Other mineral processing	1
Parking lots	0.5
Open storage	
Trucking companies, terminals	5
Contractor storage yards	1
Other open storage	1
Miscellaneous industrial property	2
Agricultural	
General uses	0.5
Dairies	30
Recreational	
Theaters	
Movie--Indoor	2
Movie--Drive-in	2
Legitimate theater	2
Bowling alleys	5
Clubs, lodge halls, fraternal organizations	2
Athletic and amusement facilities	
Auditoriums, stadiums, amphitheaters	10
Amusement facilities	10
Commercial swimming pools, schools	5
Gymnasiums, health spas	2
Dance halls	2
Tennis courts, clubs, pro shops	2
Golf courses	
Nonprofit	3

Three-par	3
Miniature	1
Other golf courses	3
Race tracks	25
Horse stable--Private	1
Camps	10
Skating rinks	
Ice	2
Roller	2
Miscellaneous recreational property	2
Vacant recreational property	0.5
Institutional	
Churches	2
Church parking lot	0.5
Schools (private)	5
Colleges, universities (private)	50
Hospitals	100
Convalescent hospitals, nursing homes	50
Homes for aged and others	10
Cemeteries, mausoleums, mortuaries	
Cemeteries	1
Mortuaries, funeral homes	1
Miscellaneous institutional property	5
Vacant institutional property	0.5
Miscellaneous	
Undesignated	2
Vacant undesignated	0.5
Utility; commercial and mutual; pumping plants; and state-assessed property	5
Mining	1
Petroleum and gas	1
Pipelines, canals	0.5
Rights-of-way	1
Dump sites	2

ORDINANCE NO. 913

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA AMENDING ORDINANCE NO. 876 CODIFIED AS CHAPTER 13.09 OF THE MUNICIPAL CODE OF THE CITY OF LANCASTER PERTAINING TO SEWER SERVICE CHARGES

WHEREAS, The City Council on May 8, 2007, approved Ordinance No. 876, establishing a Sewer Service Charge to fund the operations, maintenance and replacement program for the Lancaster sewer collections system; and,

WHEREAS, The provisions Ordinance No. 876 codified as Chapter 13.09 do not apply to governmental or public premises which are defined as:

1. Any city, county, town, or city and county, or any of their departments or agencies;
2. Any school district;
3. Any other governmental or public entity other than the United States Government or the State of California; and,

WHEREAS, Article XIII D of the California Constitution provides that governmental entities benefiting from any service shall pay their proportional share of the cost of such service; and,

WHEREAS, The City Council desires to comply with the intent of Article XIII D of the California Constitution.

THE CITY COUNCIL OF THE CITY OF LANCASTER, CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. It is the purpose and intent of the City Council that the changes to Chapter 13.09 attached hereto as **Exhibit "A"** are adopted.

Section 2. That the City finds that these changes are in the public interest of protecting the health, safety and welfare of the citizens of the city.

Section 3. That the City Clerk shall certify to the passage of this Ordinance and will see that it is published and posted in the manner required by law.

I, Geri K. Bryan, CMC, City Clerk of the City of Lancaster, do hereby certify that the foregoing ordinance was regularly introduced and placed upon its first reading on the 9th day of December, 2008, and placed upon its second reading and adoption at a regular meeting of the City Council on the _____ day of _____, _____ by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

GERI K. BRYAN, CMC
City Clerk
City of Lancaster

R. REX PARRIS
Mayor
City of Lancaster

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss
CITY OF LANCASTER }

CERTIFICATION OF ORDINANCE
CITY COUNCIL

I, _____, _____ City of Lancaster, California, do hereby certify that this is a true and correct copy of the original Ordinance No. 913, for which the original is on file in my office.

WITNESS MY HAND AND THE SEAL OF THE CITY OF LANCASTER, on this _____ day of _____, _____.

(seal)

Exhibit “A”

The following changes shall be made to Chapter 13.09.

Section 13.09.070 shall be replaced in its entirety with the following:

1. 13.09.070 Government or public entity defined

The provisions of this chapter shall apply to governmental or public premises. As used herein the term “governmental or public premises” means and includes premises which are owned, controlled or used by:

1. Any city, county, or any of their departments or agencies;
2. Any school district;
3. Any other governmental or public entity other than the United States Government or the State of California.

2. Add Section 13.09.085 as follows:

13.09.085 Collection of charges - Alternate manner – Delinquent payment

The alternate manner of collecting the sewer service charges for premises identified in 13.09.080 K above shall be by direct billing. An invoice shall be prepared for each premise (or if multiple premises are under a single ownership a single invoice detailing the multiple premises) and mailed to the owner. The city shall prepare and mail invoices by September 15th of the then current year. Upon mailing of the invoice by the city the provisions of 13.09.080 H through J above shall apply, including but not limited to: due dates, delinquency of payment and penalties and liens.

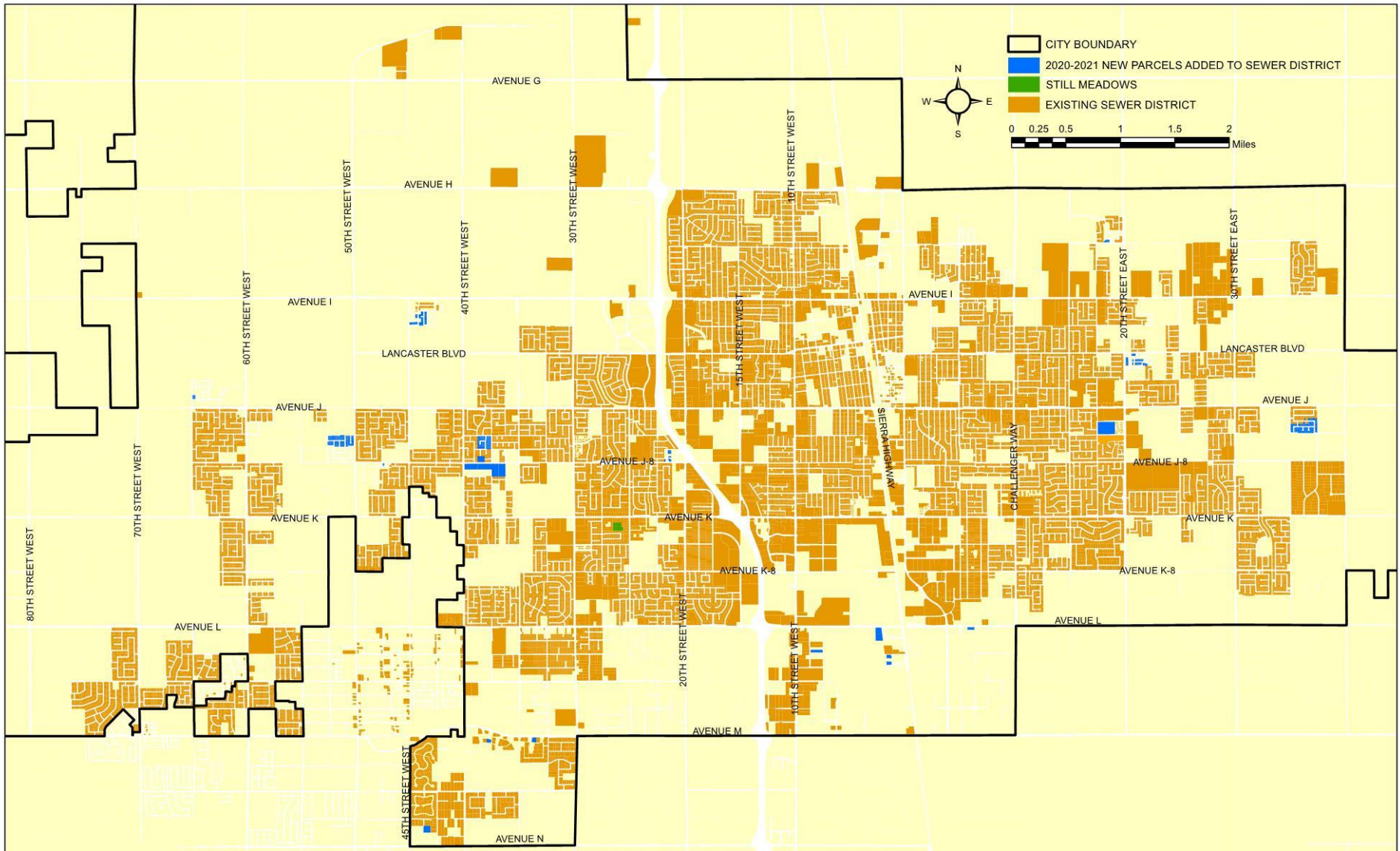
3. Revise 13.09.120 Table A Sewage units for designated land uses as follows:

Change: Schools (private); to: Schools

Change: Colleges, universities (private); to: Colleges, universities

APPENDIX B – DISTRICT DIAGRAM

2020-2021 SEWER MAINTENANCE DISTRICT





APPENDIX C – SEWER CHARGE ROLL

Appendix C is a list of the new parcels to be charged as of the date this report was prepared which is located on the next page.



APN	Tract/Project	Units	Assessment
3111002052	ECR 19-05871 (PM82327)	1.00	\$78.00
3111017004	TR 45007	1.00	\$78.00
3111018010	TR 44167	1.00	\$78.00
3124022053	TR 63201	1.00	\$78.00
3124022056	TR 63201	1.00	\$78.00
3124022058	TR 63201	1.00	\$78.00
3124022061	TR 63201	1.00	\$78.00
3124022062	TR 63201	1.00	\$78.00
3124022063	TR 63201	1.00	\$78.00
3126021026	SPR No. 18-05	1.00	\$78.00
3128007016	DR17-58	1.00	\$78.00
3128008020	SPR No. 19-04	1.00	\$78.00
3128008022	SPR No. 18-02	1.00	\$78.00
3128009103	SPR No. 17-01	1.00	\$78.00
3129017047	CUP 18-22	1.00	\$78.00
3148041001	SPR No. 19-07	1.00	\$78.00
3150075021	TR 54025	1.00	\$78.00
3150075022	TR 54025	1.00	\$78.00
3150075023	TR 54025	1.00	\$78.00
3150075028	TR 54025	1.00	\$78.00
3150075029	TR 54025	1.00	\$78.00
3150075030	TR 54025	1.00	\$78.00
3150075031	TR 54025	1.00	\$78.00
3150075032	TR 54025	1.00	\$78.00
3150075033	TR 54025	1.00	\$78.00
3150075058	TR 54025	1.00	\$78.00
3150075060	TR 54025	1.00	\$78.00
3150075061	TR 54025	1.00	\$78.00
3150075062	TR 54025	1.00	\$78.00
3150075063	TR 54025	1.00	\$78.00
3150075064	TR 54025	1.00	\$78.00
3150075065	TR 54025	1.00	\$78.00
3150075066	TR 54025	1.00	\$78.00
3150075067	TR 54025	1.00	\$78.00
3150075068	TR 54025	1.00	\$78.00
3150075069	TR 54025	1.00	\$78.00
3150075070	TR 54025	1.00	\$78.00
3150075072	TR 54025	1.00	\$78.00
3150075093	TR 54025	1.00	\$78.00
3150075094	TR 54025	1.00	\$78.00
3150075095	TR 54025	1.00	\$78.00
3150075101	TR 54025	1.00	\$78.00
3150078027	TR 061206	1.00	\$78.00
3150078028	TR 061206	0.50	\$39.00
3150078029	TR 061206	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3150078030	TR 061206	0.50	\$39.00
3150078031	TR 061206	0.50	\$39.00
3150078032	TR 061206	1.00	\$78.00
3150078035	TR 061206	1.00	\$78.00
3150079011	TR 061206	1.00	\$78.00
3150079015	TR 061206	1.00	\$78.00
3150079016	TR 061206	1.00	\$78.00
3150079017	TR 061206	1.00	\$78.00
3150079018	TR 061206	1.00	\$78.00
3150079019	TR 061206	1.00	\$78.00
3150079020	TR 061206	1.00	\$78.00
3150079021	TR 061206	0.50	\$39.00
3150079022	TR 061206	1.00	\$78.00
3150079023	TR 061206	0.50	\$39.00
3150079024	TR 061206	0.50	\$39.00
3150079025	TR 061206	0.50	\$39.00
3150079026	TR 061206	0.50	\$39.00
3150079027	TR 061206	0.50	\$39.00
3150079028	TR 061206	0.50	\$39.00
3150079029	TR 061206	0.50	\$39.00
3150079030	TR 061206	0.50	\$39.00
3150079031	TR 061206	1.00	\$78.00
3150079032	TR 061206	1.00	\$78.00
3150079033	TR 061206	1.00	\$78.00
3150079034	TR 061206	1.00	\$78.00
3150079035	TR 061206	1.00	\$78.00
3150079036	TR 061206	1.00	\$78.00
3150079037	TR 061206	1.00	\$78.00
3150079038	TR 061206	1.00	\$78.00
3150079039	TR 061206	1.00	\$78.00
3150079040	TR 061206	0.50	\$39.00
3150079041	TR 061206	1.00	\$78.00
3150079042	TR 061206	1.00	\$78.00
3150079043	TR 061206	1.00	\$78.00
3150079044	TR 061206	1.00	\$78.00
3150079045	TR 061206	1.00	\$78.00
3150079046	TR 061206	1.00	\$78.00
3150079047	TR 061206	1.00	\$78.00
3150079048	TR 061206	1.00	\$78.00
3150079049	TR 061206	1.00	\$78.00
3150079050	TR 061206	1.00	\$78.00
3150079051	TR 061206	1.00	\$78.00
3150079052	TR 061206	1.00	\$78.00
3150079053	TR 061206	1.00	\$78.00
3150079054	TR 061206	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3150079055	TR 061206	0.50	\$39.00
3150079056	TR 061206	0.50	\$39.00
3150079057	TR 061206	0.50	\$39.00
3150079058	TR 061206	0.50	\$39.00
3150079059	TR 061206	0.50	\$39.00
3150079060	TR 061206	0.50	\$39.00
3150079061	TR 061206	0.50	\$39.00
3150079062	TR 061206	0.50	\$39.00
3150079063	TR 061206	1.00	\$78.00
3150079064	TR 061206	1.00	\$78.00
3150079065	TR 061206	1.00	\$78.00
3150079066	TR 061206	1.00	\$78.00
3150079067	TR 061206	1.00	\$78.00
3150079068	TR 061206	1.00	\$78.00
3150079069	TR 061206	1.00	\$78.00
3150079070	TR 061206	1.00	\$78.00
3150079071	TR 061206	1.00	\$78.00
3150079072	TR 061206	1.00	\$78.00
3150079073	TR 061206	1.00	\$78.00
3150079074	TR 061206	1.00	\$78.00
3150079075	TR 61206	1.00	\$78.00
3153021032	Tract 66842	1.00	\$78.00
3153021033	Tract 66842	1.00	\$78.00
3153021034	Tract 66842	1.00	\$78.00
3153021035	Tract 66842	1.00	\$78.00
3153021036	Tract 66842	1.00	\$78.00
3153021038	Tract 66842	1.00	\$78.00
3153046065	Tract 66842	1.00	\$78.00
3153096016	TR 60858	1.00	\$78.00
3153096017	TR 60858	1.00	\$78.00
3153096018	TR 60858	1.00	\$78.00
3153096019	TR 60858	1.00	\$78.00
3153096020	TR 60858	1.00	\$78.00
3153096021	TR 60858	1.00	\$78.00
3153096025	TR 60858	1.00	\$78.00
3153096026	TR 60858	1.00	\$78.00
3153096027	TR 60858	1.00	\$78.00
3153096058	TR 60858	1.00	\$78.00
3153096059	TR 60858	1.00	\$78.00
3153096060	TR 60858	1.00	\$78.00
3153096061	TR 60858	1.00	\$78.00
3153096062	TR 60858	1.00	\$78.00
3153096063	TR 60858	1.00	\$78.00
3153096064	TR 60858	1.00	\$78.00
3153096065	TR 60858	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3153096066	TR 60858	1.00	\$78.00
3153096067	TR 60858	1.00	\$78.00
3153096068	TR 60858	1.00	\$78.00
3153096069	TR 60858	1.00	\$78.00
3153096070	TR 60858	1.00	\$78.00
3153096071	TR 60858	1.00	\$78.00
3153096072	TR 60858	1.00	\$78.00
3153096073	TR 60858	1.00	\$78.00
3153096075	TR 60858	1.00	\$78.00
3153096076	TR 60858	1.00	\$78.00
3153096077	TR 60858	1.00	\$78.00
3153096080	TR 60858	1.00	\$78.00
3153096081	TR 60858	1.00	\$78.00
3153096082	TR 60858	1.00	\$78.00
3153096086	TR 60858	1.00	\$78.00
3153096087	TR 60858	1.00	\$78.00
3153097001	Tract 063346	0.50	\$39.00
3153097002	TR 63346	1.00	\$78.00
3153097003	TR 63346	1.00	\$78.00
3153097004	TR 63346	1.00	\$78.00
3153097005	TR 63346	1.00	\$78.00
3153097006	Tract 063346	1.00	\$78.00
3153097007	Tract 063346	1.00	\$78.00
3153097008	Tract 063346	0.50	\$39.00
3153097009	Tract 063346	1.00	\$78.00
3153097010	Tract 063346	1.00	\$78.00
3153097011	Tract 063346	0.50	\$39.00
3153097012	Tract 063346	1.00	\$78.00
3153097013	Tract 063346	1.00	\$78.00
3153097014	Tract 063346	1.00	\$78.00
3153097015	Tract 063346	0.50	\$39.00
3153097016	Tract 063346	1.00	\$78.00
3153097017	Tract 063346	1.00	\$78.00
3153097018	Tract 063346	1.00	\$78.00
3153097019	Tract 063346	1.00	\$78.00
3153097020	Tract 063346	1.00	\$78.00
3153097021	Tract 063346	1.00	\$78.00
3153097022	Tract 063346	1.00	\$78.00
3153097023	Tract 063346	1.00	\$78.00
3153097024	Tract 063346	1.00	\$78.00
3153097025	Tract 063346	1.00	\$78.00
3153097026	Tract 063346	1.00	\$78.00
3153097027	Tract 063346	1.00	\$78.00
3153097028	Tract 063346	0.50	\$39.00
3153097029	Tract 063346	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3153097030	Tract 063346	1.00	\$78.00
3153097031	Tract 063346	1.00	\$78.00
3153097032	Tract 063346	1.00	\$78.00
3153097033	Tract 063346	1.00	\$78.00
3153097034	Tract 063346	1.00	\$78.00
3153097035	Tract 063346	0.50	\$39.00
3153097036	Tract 063346	1.00	\$78.00
3153097037	Tract 063346	1.00	\$78.00
3153097039	Tract 063346	1.00	\$78.00
3153097040	Tract 063346	1.00	\$78.00
3153097041	Tract 063346	1.00	\$78.00
3153097042	Tract 063346	1.00	\$78.00
3153097043	Tract 063346	1.00	\$78.00
3153101001	TR 53102	1.00	\$78.00
3176031036	TR 61819	1.00	\$78.00
3176031037	TR 61819	1.00	\$78.00
3176031038	TR 61819	1.00	\$78.00
3203062001	Tract 61489-1	1.00	\$78.00
3203062002	Tract 61489-1	1.00	\$78.00
3203062003	Tract 61489-1	1.00	\$78.00
3203062004	Tract 61489-1	1.00	\$78.00
3203062005	Tract 61489-1	1.00	\$78.00
3203062006	Tract 61489-1	1.00	\$78.00
3203062007	Tract 61489-1	1.00	\$78.00
3203062008	Tract 61489-1	1.00	\$78.00
3203062009	Tract 61489-1	1.00	\$78.00
3203062010	Tract 61489-1	1.00	\$78.00
3203062011	Tract 61489-1	1.00	\$78.00
3203062012	Tract 61489-1	1.00	\$78.00
3203062013	Tract 61489-1	1.00	\$78.00
3203062014	Tract 61489-1	1.00	\$78.00
3203062015	Tract 61489-1	1.00	\$78.00
3203062016	Tract 61489-1	1.00	\$78.00
3203062017	Tract 61489-1	1.00	\$78.00
3203062018	Tract 61489-1	1.00	\$78.00
3203062019	Tract 61489-1	1.00	\$78.00
3203062020	Tract 61489-1	1.00	\$78.00
3203062021	Tract 61489-1	1.00	\$78.00
3203062022	Tract 61489-1	1.00	\$78.00
3203062023	Tract 61489-1	1.00	\$78.00
3203062024	Tract 61489-1	1.00	\$78.00
3203062025	Tract 61489-1	1.00	\$78.00
3203062026	Tract 61489-1	1.00	\$78.00
3203062027	Tract 61489-1	1.00	\$78.00
3203062028	Tract 61489-1	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3203062029	Tract 61489-1	1.00	\$78.00
3203062030	Tract 61489-1	1.00	\$78.00
3203062031	Tract 61489-1	1.00	\$78.00
3203062032	Tract 61489-1	1.00	\$78.00
3203062033	Tract 61489-1	1.00	\$78.00
3203062034	Tract 61489-1	1.00	\$78.00
3203062035	Tract 61489-1	1.00	\$78.00
3203062036	Tract 61489-1	1.00	\$78.00
3203062037	Tract 61489-1	1.00	\$78.00
3203062038	Tract 61489-1	1.00	\$78.00
3203062039	Tract 61489-1	1.00	\$78.00
3203062040	Tract 61489-1	1.00	\$78.00
3203062041	Tract 61489-1	1.00	\$78.00
3203062042	Tract 61489-1	1.00	\$78.00
3203062043	Tract 61489-1	1.00	\$78.00
3203062044	Tract 61489-1	1.00	\$78.00
3203062045	Tract 61489-1	1.00	\$78.00
3203062046	Tract 61489-1	1.00	\$78.00
3203062047	Tract 61489-1	1.00	\$78.00
3203062048	Tract 61489-1	1.00	\$78.00
3203062049	Tract 61489-1	1.00	\$78.00
3203062050	Tract 61489-1	1.00	\$78.00
3203062051	Tract 61489-1	1.00	\$78.00
3203062052	Tract 61489-1	1.00	\$78.00
3203062053	Tract 61489-1	1.00	\$78.00
3203062054	Tract 61489-1	1.00	\$78.00
3203062055	Tract 61489-1	1.00	\$78.00
3203062056	Tract 61489-1	1.00	\$78.00
3203062057	Tract 61489-1	1.00	\$78.00
3203062058	Tract 61489-1	1.00	\$78.00
3203062059	Tract 61489-1	1.00	\$78.00
3203062060	Tract 61489-1	1.00	\$78.00
3203062061	Tract 61489-1	1.00	\$78.00
3203062062	Tract 61489-1	1.00	\$78.00
3203062063	Tract 61489-1	1.00	\$78.00
3203062064	Tract 61489-1	1.00	\$78.00
3203062065	Tract 61489-1	1.00	\$78.00
3203062066	Tract 61489-1	1.00	\$78.00
3203062067	Tract 61489-1	1.00	\$78.00
3203062068	Tract 61489-1	1.00	\$78.00
3203062069	Tract 61489-1	1.00	\$78.00
3203062070	Tract 61489-1	1.00	\$78.00
3203063006	TR 61542	1.00	\$78.00
3203065014	TR 60294	1.00	\$78.00
3203065015	TR 60294	1.00	\$78.00



APN	Tract/Project	Units	Assessment
3203065016	TR 60294	1.00	\$78.00