



# CITY OF LANCASTER

## ENGINEER'S REPORT FISCAL YEAR 2020-21 LANCASTER LIGHTING MAINTENANCE DISTRICT



**June 2020**

*Prepared by*

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**ENGINEER'S REPORT FOR  
FISCAL YEAR 2020-21  
LANCASTER LIGHTING MAINTENANCE DISTRICT  
CITY OF LANCASTER  
STATE OF CALIFORNIA**

I HEREBY CERTIFY THAT THE ENGINEER'S REPORT, TOGETHER WITH THE ASSESSMENT ROLL THERETO ATTACHED, WAS CONFIRMED BY THE CITY COUNCIL OF THE CITY OF LANCASTER, STATE OF CALIFORNIA AND FILED WITH ME ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

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ANDREA ALEXANDER  
CITY CLERK  
CITY OF LANCASTER

## TABLE OF CONTENTS

### Table of Contents

Introduction	1
Impacts of Proposition 218	3
Statement of Assessment Engineer	4
Part I – Plans and Specifications	6
Part II – Cost Estimate	8
Part III – Method of Apportionment	11
Part IV – Assessment Diagram	21
Part V – Assessment Roll	22
Part VI – Assessment List for Zones that Voted “No”	23

Appendix A – Assessment List of New Parcels for 2020-21

## INTRODUCTION

### Purpose

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the Streets and Highways Code, commencing with Section 22500 (the "1972 Act"), 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"), adopted a Resolution Initiating Proceedings for the Levy and Collection of Annual Assessments within the Lancaster Lighting Maintenance District (the "District") for Fiscal Year 2020-21. Said Resolution called for the preparation and filing of an annual report ("Report") pursuant to Chapter 1, Article 4 of the 1972 Act, beginning with section 22565, presenting plans and specifications describing the general nature, location and extent of the improvements to be maintained and an estimate of the costs to maintain said improvements within 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 special benefit assessments.

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

- **Plans and Specifications.** The location of the District and the specific improvements to be maintained.
- **Estimate of Costs.** The District costs and proposed assessments to be levied for 2020-21.
- **Method of Apportionment.** How the District costs are allocated and apportioned to the assessable parcels based upon the benefit received.
- **District Diagram.** A Diagram showing the District boundaries.
- **Assessment Roll.** A listing of properties to be assessed by APN and corresponding assessment amounts.
- **Assessment List for Zones that Voted "No".** A listing of parcels in the Zones that voted "No" in 2003 and will be assessed \$45 per lighting unit this fiscal year.

### Overview

The City Council of the City of Lancaster approved the transfer and formation of Lancaster Lighting Maintenance District in June 1992, for the purpose of providing funds for the provision of lighting maintenance services for public lighting facilities within the District, in accordance with State Law.

Territory has been annexed into the District, increasing the amount improvements to be maintained and the size of the District. In 1996, other public lighting facilities and highway safety lights that are in the City, but were not in the District, were included in the District for maintenance and servicing. Traffic Signals were included in the District for maintenance and servicing beginning Fiscal Year 2005-06. Beginning in Fiscal Year 2020-21, Traffic Signals were removed from the District.

Since Fiscal Year 2005-06, developers were required to place funds on deposit with the City to cover the cost of the lighting improvements from the date of acceptance to the next fiscal year. Any excess funds were used to reduce the costs for the following year. The benefiting properties are included in the assessment during the fiscal year following acceptance of the lighting improvements. The District collects annual assessments from property owners within the District to fund the annual maintenance and energy costs of the public lighting facilities.

The City Council approved a resolution initiating the proceedings for the levy of increased assessments within the Lancaster Lighting Maintenance District on April 8, 2003. In addition, the City Council adopted a resolution declaring the City's intention to levy the increased assessments, setting the dates for the public meeting and public hearing, and authorizing the staff to mail out assessment ballots and notices. Returned Assessment Ballots were tallied according to the zone of benefit. For purposes of voting, the District was divided into 104 zones.

As of July 8, 2003, all zones with the exception of Zones 27, 30, 49B, 51B, 51D, 65B, 70A, 89B, and 103, received voter approval for the additional assessments and the inclusion of a Consumer Price Index (CPI) adjustment factor. Following the results of the original votes, and with the streetlights being turned off, property owners within three zones that voted "no", namely zones 27, 30, and zone 89B, submitted petitions to the City to initiate another voting process. For the revote, the City further subdivided these zones as follows: zone 27 split into zones 27A and 27B, zone 30 split into zones 30A and 30B, and zone 89B split into zones 89B-1 and 89B-2. The City Council adopted resolutions initiating proceedings for the levy of additional assessments and notices of public hearings and assessment ballots were mailed to the affected property owners within these zones. The three election processes were successful and the City Council approved the levy of additional assessments at the October 28, 2003, November 11, 2003, and January 27, 2004, Council meetings. Each of the parcels within the Zones that voted "Yes" have been annexed into the District and have agreed to the assessment being imposed. If a parcel which is already annexed into the District develops or changes its land-use, the assessments will be adjusted to reflect the new development status or land-use category, without the need for an assessment ballot process for that parcel.

The assessment for Fiscal Year 2020-21 is \$108.04 per lighting unit except for 421 parcels within the zones that voted "no" which will remain at \$45.00 per lighting unit. The total number of assessable parcels in the Lighting District for Fiscal Year 2020-21 is approximately 41,400 and a total of 50,967.11 lighting units. There are approximately 18,500 City owned street lights, 1,800 Edison owned street lights, and 853 highway safety lights in the District.

## 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).

Proposition 218 does not define this term "streets", however, following the passage of Proposition 218 based on conversations with other public agency officials, attorneys, assessment engineers and Senate Bill 919, we determined that "streets" include all public improvements located within the street right-of-way. This would include median and parkway landscaping, traffic signals, safety lighting and street lighting.

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 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:** LANCASTER LIGHTING MAINTENANCE DISTRICT  
OF THE CITY OF LANCASTER

**PROJECT:** LANCASTER LIGHTING MAINTENANCE DISTRICT

**TO:** CITY COUNCIL  
CITY OF LANCASTER, STATE OF CALIFORNIA

#### ENGINEER'S REPORT FOR FISCAL YEAR 2020-21

The preparation of this Annual Engineer's Report ("Report") is in conformance with the obligation of the City Council for the Lancaster Lighting Maintenance District of the City of Lancaster to provide lighting maintenance services upon each lot or parcel of land in the district in proportion to the estimated benefit to be received by each such lot or parcel of land for Fiscal Year 2020-21.

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500) ("Act"), Article XIII D, 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 for the Lancaster Lighting Maintenance District on the 23<sup>rd</sup> day of June, 2020, this Report has been ordered for:

#### **LANCASTER LIGHTING MAINTENANCE DISTRICT**

(Hereinafter referred to as the "District"),

I, K. Dennis Klingelhofer, authorized representative of the District, the duly appointed Assessment Engineer submit the following Report which consists of the following five (5) parts and Appendices:

#### **PART I**

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

#### **PART II**

**Estimate of Costs:** 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 indicates the proposed levy of the net amount of the costs and expenses of the improvements to be levied upon the parcels of land within the District, in proportion to the estimated benefits to be received by such parcels.

**PART IV**

**Assessment Diagram:** The diagram of the district boundaries showing the exterior boundaries of the Assessment District and the lines and dimensions of each lot or parcel of land within the Assessment District. The lines and dimensions of each lot or parcel within the District are those lines and dimensions shown on the maps of the Assessor of the County of Los Angeles for the fiscal year to which this Report applies.

**PART V**

**Assessment Roll:** An assessment of the estimated cost of the improvements on each benefited lot or parcel of land within the District. The proposed Assessment Roll using Fiscal Year 2020-21 assessment rates is included in this Report as Part V.

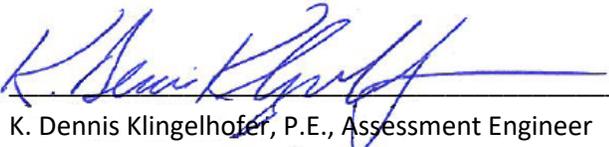
**PART VI**

**Assessment List for Zones that Voted "No":** An assessment list of the parcels in the zones that voted "No" to be assessed at \$45 per lighting unit this fiscal year is included in the Report as Part VI.

In conclusion, it is my opinion that the costs and expenses of the District have been assessed 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 23<sup>rd</sup> day of June, 2020

 Harris & Associates



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



## **PART I – PLANS AND SPECIFICATIONS**

### **Description of the District and Boundaries**

The District was formed for the purpose of ensuring the ongoing maintenance, operation and servicing of certain lighting improvements within the boundaries of the District. The District was also formed with the intent of annexing all new development within the City. Said improvements are detailed below under “Improvements and Services Provided”.

Each area annexed into the District as a condition of development. The District located throughout the City of Lancaster.

### **Improvements and Services Provided**

The improvements for the District and Zones may be generally described as follows:

The operation, maintenance, and servicing of street lighting, public parking lot lighting and highway safety lighting improvements (public lighting facilities), and appurtenant facilities.

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.

Assessments for the District are being levied to provide funding for the following:

1. The maintenance, operation, and servicing of local streetlights in close proximity, within approximately 90 feet, to certain lots and parcels which provide a direct and special benefit to such lots or parcels.
2. The maintenance, operation and servicing of arterial streetlights, and other public lighting facilities which provide a special benefit to all the assessable parcels within the District and Zones whether or not such parcels are in close proximity to such lighting.
3. The payment of debt service on bonds or other obligations, including installment payments, to be issued or incurred during the fiscal year. Obligations are being incurred to pay the costs of acquisition of the streetlights within the District and Zones and will be secured by assessments levied in each fiscal year until the obligation is paid. The City Council has determined that the estimated cost of the acquisition of the street lights and retrofit there of (\$15,716,995.00) is greater than can be conveniently raised from a single annual assessment and that the estimated cost, plus incidental expenses, shall be collected in installments over a twenty (20) year period, commencing Fiscal Year 2016-17 and continuing through Fiscal Year 2036-37. The maximum annual assessment installment is estimated to be an amount not to exceed \$1,000,000 which is to be included within the annual budgets of the District.

The improvements to be maintained and other public lighting facilities operated and serviced are the local and arterial streetlight system of the City of Lancaster that confers special benefit to the parcels within the District and Zones. The specific location of both local and arterial streetlight improvements within the City can be found on the Streetlight Inventory Maps maintained by the City and on file in the office of the City Engineer where they are available for inspection. The City also maintains a lamp location list that is a tabulated listing of every street in the District and Zones by alphabetical order. Included in the items listed for each lamp are the exact location by street address number and lamp size. Lamps are not placed in specific zones unless they clearly only benefit certain parcels (i.e., alley lights, main streetlights, and petitioned installation areas).

Article XIII D of the California Constitution defines "maintenance and operation expenses" as the cost of rent, repair, replacement, rehabilitation, fuel, power, electrical current, care and supervision necessary to properly operate and maintain a permanent public improvement." The District funding includes, but is not limited to, the removal, repair, replacement or relocation of light standards, poles, bulbs, fixtures, and all appurtenances, electrical energy, supplies, engineering, and incidental costs relating to the maintenance and operation of the public lighting facilities benefiting the Annexation parcels.

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

Specifications for streetlights within the District and Zones are indicated within a previously executed contract by and between the City of Lancaster and Southern California Edison Company, a copy of which is available in the Development Service Department.

The arterial streetlight improvements to be maintained, operated, and serviced with the use of District funds include a reasonable allocation of Edison-owned streetlight maintenance, operation, and servicing on the major arterial streets within the City that provide special benefit to the parcels within the City.

Reference is made to the plans and specifications for the improvements which are on file with the City and are incorporated herein by reference.

## **PART II – COST ESTIMATE**

### **Cost Estimate**

The District costs for maintenance and incidentals for Fiscal Year 2020-21 include, but are not limited to: maintenance, operations, utility costs, operating reserves and incidentals.

The estimated District costs of \$4,671,243 are proposed to be paid from the monies in the Lighting District Fund for Fiscal Year 2020-21 and other City funding sources.

The Act provides that the amount of any surplus, deficit, or contribution be included in the estimated costs for the District. The net amount to be assessed on the lots or parcels within the District is the total cost of maintenance and servicing with adjustments either positive or negative for reserves, surpluses, deficits, and/or contributions.

The budget for Fiscal Year 2020-21 is shown on the following page.

### **Placement of New Street Lights on LS-3 Rate Schedule**

On February 27, 2007, the City Council approved the placement of new street lights on the LS-3 rate schedule (City owned and metered for energy use) and directed Staff to proceed with implementing the change effective July 1, 2007. By retaining ownership and self-maintaining the future street lights, the City could save up to 20% in maintenance cost for new street lights that are on the LS-3 rate schedule. Expenses incurred would be paid from the assessments paid annually by the property owners into the Lancaster Lighting Maintenance District.

Southern California Edison (SCE) has three rate schedules approved by the California Public Utilities Commission to charge for the energy and maintenance of street lights namely LS-1 schedule (unmetered, SCE owned and maintained lights), LS-2 schedule (unmetered, customer owned, SCE maintained lights) and LS-3 schedule (metered, customer owned and maintained lights). There are approximately 1,800 street lights in the Lancaster Lighting Maintenance District that are on the LS-1 schedule, approximately 18,000 on the LS-2 schedule, and approximately 1,350 that are on the LS-3 schedule.



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## **District Fund Accounting**

The District Cost Estimate for Fiscal Year 2020-21 is shown on the following page. Projected Expenditures are estimated through June 30 2020.



<u>DISTRICT FUND ACCOUNTING</u>	<u>EXPENSES</u>	<u>REVENUES</u>	<u>BALANCE</u>
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Fund Balance as of July 1, 2019			\$43,822
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**FY 2019-20 Revenues**

Assessments from Annexed Properties		\$4,450,000	
Interest, Developers' Fees for New Annexations		\$15,000	
Property Damage		\$200,000	
Transfers In		\$235,000	
Rebates for Energy Savings Measures		<u>\$0</u>	
<b>Total Revenue FY 2019-20</b>		<b>\$4,900,000</b>	

**FY 2019-20 Projected Expenditures**

Operating Expenses	\$4,928,746		
Capital Improvements	\$0		
Street Light Acquisitions	\$0		
Street Light LED Retrofits	\$0		
Transfers Out-Retiree Health Benefits	\$13,860		
Fund Shortfall covered TDA Art 8	<u>\$0</u>		
<b>Total Expenditures FY 2019-20</b>	<b>\$4,942,606</b>		

Projected Fund Balance as of July 1, 2020			\$1,216
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**FY 2020-21 Projected Revenues**

Assessments from Annexed Properties		\$4,450,000	
Interest, Developers' Fees for New Annexations		\$15,000	
Property Damage		\$200,000	
Transfers In		\$15,000	
Rebates for Energy Savings Measures		<u>\$0</u>	
<b>Total Revenue FY 2020-21</b>		<b>\$4,680,000</b>	

**FY 2020-21 Projected Expenditures**

Operating Expenses	\$4,667,673		
Street Light LED Retrofits	\$0		
Capital Improvements	\$0		
Transfers Out-Retiree Health Benefits	\$3,570		
Fund Shortfall covered TDA Art 8	<u>\$0</u>		
<b>Total Expenditures FY 2020-21</b>	<b>\$4,671,243</b>		

2020-21 Operating Reserve			\$9,973
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Projected Fund Balance as of July 1, 2021			\$0
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Projected Unreserved Fund Balance as of July 1, 2021			\$0
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Total Lighting Units to be Assessed @ \$108.04 per Unit			49,832.34
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Total Lighting Units to be Assessed @ \$45.00 per Unit			1,554.88
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Total Parcels to be Assessed			41,102
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<b>2020-21 Estimated Assessment Revenue</b>			<b>\$5,453,856.02</b> <sup>10</sup>
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## PART III – METHOD OF APPORTIONMENT

### General

The 1972 Act allows for the establishment of assessment districts by public agencies for the purpose of providing certain public improvements as detailed in Section I of this Report. The 1972 Act also requires that the cost of these improvements and services be assessed based on benefit received rather than by assessed value of the properties being assessed. In accordance with the 1972 Act, Section 22573:



**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.**

— Streets and Highways Code Section 22573

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 1972 Act and the California Constitution for the allocation of special benefit assessments. The calculation of assessments 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 assessable properties within the District based upon the special benefit received by those properties. The improvements for which the properties are assessed 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 assessable 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.**

— Article XIII D, Section 4 of the California Constitution

## Basis of Special Benefit Apportioning

The Landscaping and Lighting Act of 1972 indicates that lighting assessments may be apportioned by any formula or method which fairly distributes costs among all lots or parcels within the district in proportion to the estimated benefits received. The City has determined that all developed parcels within the Lancaster Lighting Maintenance District, whether publicly or privately owned, receive only a special benefit from public lighting as a crime deterrent and for pedestrian safety. The special benefits of public lighting are the safety, security or protection of property, property improvements, inhabitants, and goods. The intensity or degree of illumination provided can have a bearing on the special benefit.

### **People Related Benefits (People Use)**

- Reduction in accidents and attendant human misery and decrease in personal and property loss.
- Deterrence of nighttime crime.
- Promotion of business during nighttime hours.
- Safe use of roads and highways to access property.

### **Security or Property Protection (Security Benefit)**

- Reduction in vandalism and other criminal acts, and damage to improvements.
- Reduction in burglaries.

### **Intensity**

Intensity or degree of illumination provided on streets in our lighting district varies with the type of street and the use of the property adjacent thereto. The following table from the Illuminating Engineering Society Handbook was used as a guide for the installation of the majority of the District lighting system. The cost of providing the highest recommended degree of illumination (used in commercial areas) is about four times the cost of providing the intensity recommended for the lowest category which includes residential properties.

**Recommendation for Average Horizontal Footcandles**  
**Roadways (Other than Expressways or Freeways)**

<u>Roadway Classification</u>	<u>Area Classification</u>		
	<u>Downtown</u>	<u>Intermediate</u>	<u>Outlying and Rural</u>
Major	2.0	1.2	0.9
Collector	1.2	0.9	0.6
Local or Minor	0.9	0.6	0.2

Based on land use information provided by the County Assessor, it has been determined in the existing lighting districts over ninety-three (93) percent of the parcels are in a residential category.

Approximately eighty (83) percent are single family homes or condominiums and the remainder are duplexes, triplexes, or apartment dwelling. In view of this and the benefits derived by the family unit, both at and in the proximity of their property, a value of one (1) has been assigned to the basic family unit, i.e., the single family home or condominium. The existing lighting district includes some properties that may not actually have public lights on their block but which do receive a neighborhood benefit from the lights in the area. These properties were also included in the proposed lighting district. Based on engineering judgment of the factors involved, a strong indication that lighting benefits are largely people related, a value of 1/2 was given to "People Use" while "Intensity" and "Security Benefit" were each rated at 1/4 to form the basic unit. Parcels in other land use categories were then rated by comparison with the basic unit.

In the remainder of the residential category, which is comprised of multiple rental type properties, the value for Intensity would remain at 1/4 but the other two items would increase in proportion to the number of family dwelling units on the parcel. For example, a duplex was assigned 1/4 for Intensity, 1 for People Use and 1/2 for Security Benefit for a total of 1-3/4 units. The owner of such property would therefore pay 1-3/4 times as much for lighting as the owner of a single family residence. In consideration of the distance some units would be from the lighted roadway, Security Benefits in the residential category would not be increased beyond a value of 1. Thus a five (5) unit apartment would be assigned 1/4 for Intensity, 2-1/2 for People Use and 1 for Security Benefits or a total of 3-3/4 units. As the number of apartments on a parcel increases, the service charge units assigned for all apartments is shown in the tables below:

Formula for calculating all apartment Lighting Assessment Units:  
 Assessment Units = No. of Apartments/2 + Intensity + Security  
 (Divide number of apartments by 2 then add Intensity and Security benefits)

Intensity (Degree of illumination) always remains at ¼ Unit but Security Benefit increases as the number of apartments increases to a maximum of 1. The People Use formula (number of apartments divided by 2) remains the same for all number of apartments.

Assessment Units Calculation for 2 to 4 Apartments

No. of Units	People Use (Units/2)	Intensity Degree	Security Benefit	Assessment Units
<b>2</b>	1	0.25	0.5	<b>1.75</b>
<b>3</b>	1.5	0.25	0.67	<b>2.42</b>
<b>4</b>	2	0.25	0.75	<b>3</b>

Assessment Units Calculation for 5 to 20 Apartments

Security Benefit remains constant at 1.

No. of Units	People Use (Units/2)	Intensity Degree	Security Benefit	Assessment Units
<b>5</b>	2.5	0.25	1	<b>3.75</b>
<b>6</b>	3	0.25	1	<b>4.25</b>
<b>10</b>	5	0.25	1	<b>6.25</b>
<b>15</b>	7.5	0.25	1	<b>8.75</b>
<b>20</b>	10	0.25	1	<b>11.25</b>

Assessment Units Calculation for 21 to 50 Apartments

Take the number of Assessment Units for 20 apartments (11.25) then add 1/3 for each apartment over 20 apartments

No. of Units	Assessment Units for 20 Apartments	Number of Apartments above 20	1/3 unit for each Apartment above 20	Assessment Units
<b>21</b>	11.25	(1)	.33	<b>11.58</b>
<b>30</b>	11.25	(10)	3.33	<b>14.58</b>
<b>40</b>	11.25	(20)	6.67	<b>17.92</b>
<b>50</b>	11.25	(30)	10	<b>21.25</b>

Assessment Units Calculation for 51 to 100 Apartments

Take the number of Assessment Units for 50 apartments (21.25) then add 1/4 for each apartment over 50 apartments

No. of Units	Assessment Units for 50 Apartments	Number of Apartments above 50	1/4 unit for each Apartment above 50	Assessment Units
<b>51</b>	21.25	(1)	.25	<b>21.50</b>
<b>60</b>	21.25	(10)	2.5	<b>23.75</b>
<b>80</b>	21.25	(30)	7.5	<b>28.75</b>
<b>100</b>	21.25	(50)	12.5	<b>33.75</b>

Assessment Units Calculation Apartments Over 100

Take the number of Assessment Units for 100 apartments (33.75) then add 1/5 for each apartment over 100 apartments

No. of Units	Assessment Units for 100 Apartments	Number of Apartments above 100	1/5 unit for each Apartment above 100	Assessment Units
<b>101</b>	33.75	(1)	.20	<b>33.95</b>
<b>125</b>	33.75	(25)	5	<b>38.75</b>
<b>150</b>	33.75	(50)	10	<b>43.75</b>
<b>200</b>	33.75	(100)	20	<b>53.75</b>

**Group A**

1 Unit (Minimum charge for improved property)

1. Irrigation Farms
2. Dry Farms
3. Cemeteries
4. Dump Sites
5. Improved Vacant Sites (no building but other improvements)
6. Dam

**Group B**

Moderate Intensity Lighting      ½ Unit

Nominal People Use                      1 Unit

Moderate Security Benefit              ½ Unit

Total: 2 Units

1. Animal Kennels
2. Nurseries and Greenhouses
3. Parking Lots (industrial)
4. Churches
5. Schools (Private)
6. Petroleum and Gas (Oil Refinery)
7. Utility
8. Police and Fire Station
9. Utilities Office (Power, Water, etc.)
10. Military Post
11. Public Schools (General)
12. Elementary School (Public)
13. School Administration or Service Center
14. Art Center and Museum



**Group C**

High Intensity Lighting	1 Unit
Nominal People Use	1 Unit
Moderate Security Benefit	<u>½ Unit</u>
Total: 2 ½ Units	
1. Parking Lot (Commercial)	
2. Parking Lot (Lease)	

**Group D**

High Intensity Lighting	1 Unit
Nominal People Use	1 Unit
High Security Benefit	<u>1 Unit</u>
Total: 3 Units	
1. Office Buildings	
2. Professional Buildings	
3. Banks, Savings & Loans	
4. Service Shops	
5. Lumber Yards	
6. Golf Courses	
7. Race Tracks/Stables	
8. Camps	
9. Homes for Aged	
10. City Hall and Administration Center	
11. Auxiliary and Regional Center	
12. Welfare and Social Services	
13. Postal Facility	
14. Library	
15. Court Building and Jail	
16. High School (Public)	
17. Public Swimming Pool	
18. Horse Stable	
19. Youth Facility	
20. Office Space Lease	



**Group E**

High Intensity Lighting	1 Unit
Moderate People Use	2 Units
High Security Benefit	<u>1 Unit</u>
Total:	4 Units

1. Stores
2. Store with Office or Residence
3. Service Stations
4. Clubs and Lodge Halls
5. Rapid Transit Bus, etc.
6. Souvenir Shop
7. Food Concession
8. Airport and T-Hangar
9. Airport and Tie-Down
10. Airport and Fixed-Based Operator
11. Public Park
12. Ball Field (Little League, etc.)

**Group F**

Nominal Intensity Lighting	¼ Unit
Moderate People Use	3 Units
High Security Benefit	<u>1 Unit</u>
Total:	4 ¼ Units

1. Rooming House (Same as 6-Unit Apartment)

**Group G**

High Intensity Lighting	1Unit
High People Use	3 Units
High Security Benefit	<u>1 Unit</u>
Total:	5 Units

1. Restaurant
2. Theatre



**Group H**

Moderate Intensity Lighting	½ Unit
Nominal People Use	1 Unit
High Security Benefit	<u>1 Unit</u>
Total:	2 ½ Units

Parcels in Group H with Bldg. SF > 30,000 are doubled, based on Average Business Size.

Total: 5 Units

1. Light Manufacturing
2. Food Processing Plant
3. Warehousing

**Group I**

High Intensity Lighting	1 Unit
Nominal People Use	1 Unit
High Security Benefit	<u>1 Unit</u>
Total:	3 Units

Parcels in Group I with Bldg. SF > 5,000 are doubled, based on Average Business Size.

Total: 6 Units

1. Auto
2. Recreation Equipment
3. Sales-Service

**Group J**

High Intensity Lighting	1 Unit
Moderate People Use	2 Units
High Security Benefit	<u>1 Unit</u>
Total:	4 Units

Parcels in Group J with Bldg. SF > 40,000 are doubled, based on Average Business Size.

Total: 8 Units

1. Markets
2. Bowling Alleys
3. Skating Rinks
4. Department Stores
5. Hotels and Motels
6. Mobile Home Parks

**Group K**

It was determined that properties within the 10 land use categories in this group (which represents less than 1/3 of one (1) percent of the total lots or parcels within the districts) varies widely from the norm and therefore these lots or parcels were considered on an individual basis. Each of the parcels or lots in these land use categories was identified on the official lighting district maps and each public light or portion thereof in the immediate proximity of the lots or parcels benefiting the lots or parcels was assigned a number of units as indicated below. The total number of units so determined for that category would be distributed among the lots or parcels in that category in proportion to the lot or parcel area as shown below. A minimum of 3 units would be assessed to each lot or parcel to be compatible with Group D which contains many of the smaller business categories. Several large lots or parcels in outlying areas are within the immediate proximity and therefore those lots or parcels would be assessed the minimum.

**K-1**

Moderate Intensity Lighting      1 ¼ Units  
 Moderate People Use                3 Units  
 Moderate Security Benefit        1 Unit

Total: 5 ¼ Units

- 1. Open Storage                      0.014973 Units per 100 square feet
- 2. Mineral Processing              0.005615 Units per 100 square feet

**K-2**

Moderate Intensity Lighting      1 ¼ Units  
 High People Use                      4 Units  
 Moderate Security Benefit        1 Unit

Total: 6 ¼ Units

- 1. Colleges, Universities (Private)      0.001736 Units per 100 square feet
- 2. Wholesale & Manufacturing Outlets    0.059858 Units per 100 square feet
- 3. Athletic & Amusement Facilities      0.027431 Units per 100 square feet
- 4. Heavy Manufacturing                0.006382 Units per 100 square feet
- 5. Hospitals                                0.012886 Units per 100 square feet
- 6. Colleges, Universities (Public)      0.001736 Units per 100 square feet
- 7. Sports Stadium                        0.027431 Units per 100 square feet
- 8. Amusement Park                      0.027431 Units per 100 square feet
- 9. Airport and General                 0.006382 Units per 100 square feet

Usage units for Public Housing Facilities will be calculated using the same methodology listed in the County Assessor's report dated May 22, 1979, for all privately-owned parcels including the residential category where a value of one usage unit is assigned to the single-family home or condominium and usage units increase in proportion to the number of family dwelling units on the parcel.

**K-3**

High Intensity Lighting	1 ½ Units
High People Use	4 Units
Moderate Security Benefit	<u>1 Unit</u>
Total: 6 ½ Units	

1. Motion Picture, Radio, T.V. 0.010938 Units per 100 square feet
2. Neighborhood Shopping Centers 0.014449 Units per 100 square feet
3. Regional Shopping Centers 0.021812 Units per 100 square feet

### Determining the Cost per Lot or Parcel

Using the aforementioned procedures, the sum of the total number of units applicable to all of the lots or parcels in the City of Lancaster within the District would be determined (Total Units). The estimated cost of operating and maintaining all of the City administered public lighting within that area would be determined and any surpluses or credits due to the existing City administered lighting districts within that area would be subtracted from that cost to determine the net amount to be raised by assessment (Net Assessment). The cost to be assessed per unit (Unit Cost) would be equal to the quotient of the Net Assessment divided by the Total Units. The cost to be assessed to each lot or parcel in the District would be determined by multiplying the number of units assigned to that lot or parcel by the Unit Cost.

Since the benefits have been related to property use and property users, no charge would be assessed on unimproved lots within the district.

“Unimproved” means that street improvements, as defined in the City of Lancaster Municipal Code Article VII Chapter 2, Part A Section 7-2.3(d), have not been installed for the project and that no building or structure exists on the lot or parcel.

Vacant parcels inside a tract where the street improvements have been accepted and are being maintained by the City, will be assessed at the developed rate.

### Assessment

All assessed lots or parcels of real property within the District are listed on an assessment roll, which is on file in the office of the City Clerk and the City Engineer, and is hereby made a part of this Report by reference. The assessment roll states the net amount to be assessed upon assessable lands within the District for Fiscal Year 2020-21. These parcels are more particularly described on the County Assessor’s roll, which is on file in the office of the Los Angeles County Assessor and by reference is made a part of this report.

Commencing with Fiscal Year 2004-05, the amount of the assessment for the District that approved an increase in assessments and the inclusion of a CPI adjustment are proposed to increase each year, based upon the latest composite percentage change in the Consumer Price Index, All Urban Consumers, for the Los Angeles-Orange-Riverside County 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 CPI for February of each year and the CPI for the previous February, and shall then adjust the existing assessment by an amount not to exceed such percentage for the following 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. All parcels that are located within the Zones mentioned below (\*) did not receive voter approval on the additional assessments and CPI, will not receive the additional assessment or the CPI factor.

The additional assessments for the parcels within the District requiring a vote were heard before the City Council at a public hearing on June 24, 2003. These additional assessments reflect the additional annual total cost of the District's improvements as of Fiscal Year 2003-04.

Beginning Fiscal Year 2003-04 the following zones approved the levy of an additional assessment: 5 through 8, 12, 20, 22 through 26, 28, 29, 31A, 31B, 31C, 31D, 32, 48, 49C, 49D, 50A, 50B, 50C, 50D, 51A, 51C, 52B, 52C, 52D, 53A, 53B, 53C, 53D, 54A, 54B, 54C, 54D, 56, 64, 65D, 66A, 66B, 66C, 66D, 67A, 67B, 67C, 67D, 68A, 68B, 68C, 68D, 69, 70B, 70C, 70D, 71A, 71B, 71C, 71D, 72A, 72B, 72C, 73, 75, 86, 87A, 87B, 87C, 87D, 88A, 88B, 88C, 88D, 89A, 89C, 89D, 90A, 90B, 90C, 90D, 91 through 94, 101 through 102, 104, 105, 107A, 107C, 108B, 108C, 108D, and 109. These zones were assessed at the new rate of \$70 per unit and each subsequent year, the maximum assessment rate has been increased by CPI. For Fiscal Year 2020-21 these zones will be assessed at a rate of \$108.04, which includes the February 2020 CPI factor of 3.36%.

Zones which are not approved for the levy of additional assessments are also not approved for the inclusion of the CPI. These Zones will remain at their current assessment rate of \$45.00 per lighting unit, with no ability to increase these rates by a CPI.

\* Zones 49b, 51b, 51d, 65b, 70a, and 103 did not receive voter approval.

All other parcels currently in the District will be assessed at the full rate of \$108.04 per unit for Fiscal Year 2020-21.

Should actual maintenance costs come in less than the current assessment rate, the City has the option to credit assessments during the next fiscal year, resulting in a lower assessment for property owners.





## **PART V – ASSESSMENT ROLL**

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 time this Report was prepared and adopted by the City Council.

A complete listing of parcels assessed within the District for Fiscal Year 2020-21, is too voluminous to include in the Report but is incorporated herein by reference and is on file with the City Clerk's Office. 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 assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-way, including public greenbelts and parkways; utility rights-of-way; common areas; small parcels vacated by the County, bifurcated lots and any other property that cannot be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore, exempted from assessment.



## PART VI – ASSESSMENT ROLL FOR ZONES THAT VOTED “NO”

A list of the parcels in the Zones that voted “No” in 2003 and will continue to be assessed at rate of \$45 per lighting unit. Those parcels are shown on the following pages.

APN	2020-21 Assessment	APN	2020-21 Assessment	APN	2020-21 Assessment
3109019001	\$45.00	3138002021	\$180.00	3138005003	\$270.00
3109023025	\$225.00	3138002022	\$135.00	3138005006	\$112.50
3109023046	\$225.00	3138002026	\$135.00	3138005007	\$112.50
3109023055	\$135.00	3138002030	\$180.00	3138005008	\$78.75
3109023056	\$135.00	3138002031	\$135.00	3138005009	\$112.50
3109023058	\$225.00	3138002032	\$112.50	3138005010	\$45.00
3109023063	\$225.00	3138002033	\$180.00	3138005011	\$112.50
3109023064	\$180.00	3138004003	\$180.00	3138005012	\$112.50
3109024039	\$225.00	3138004004	\$270.00	3138005013	\$45.00
3109024042	\$225.00	3138004005	\$135.00	3138005014	\$78.75
3109025032	\$225.00	3138004009	\$90.00	3138005015	\$45.00
3121034030	\$2,499.75	3138004011	\$270.00	3138005016	\$45.00
3121034032	\$180.00	3138004013	\$225.00	3138005017	\$45.00
3121034034	\$45.00	3138004016	\$112.50	3138005018	\$45.00
3121034035	\$45.00	3138004017	\$112.50	3138005019	\$45.00
3121034037	\$422.10	3138004018	\$112.50	3138005022	\$180.00
3121034038	\$422.10	3138004019	\$112.50	3138005023	\$112.50
3123001051	\$180.00	3138004020	\$112.50	3138005024	\$78.75
3123001052	\$360.00	3138004021	\$112.50	3138005025	\$78.75
3123001053	\$112.50	3138004022	\$45.00	3138005026	\$45.00
3123001054	\$360.00	3138004023	\$180.00	3138005027	\$112.50
3123001062	\$1,462.50	3138004024	\$270.00	3138005028	\$45.00
3123004042	\$168.75	3138004025	\$112.50	3138005029	\$78.75
3123004045	\$463.95	3138004026	\$270.00	3138005030	\$78.75
3138001010	\$180.00	3138004027	\$78.75	3138005031	\$112.50
3138001015	\$201.15	3138004028	\$45.00	3138005032	\$78.75
3138001016	\$180.00	3138004029	\$45.00	3138005033	\$45.00
3138001018	\$270.00	3138004032	\$135.00	3138005034	\$45.00
3138001019	\$225.00	3138004033	\$135.00	3138005035	\$112.50
3138001020	\$180.00	3138004034	\$199.35	3138006034	\$270.00
3138002005	\$180.00	3138004039	\$45.00	3138006035	\$112.50
3138002011	\$135.00	3138004040	\$135.00	3138006036	\$112.50
3138002013	\$135.00	3138005001	\$270.00	3138006053	\$135.00
3138002014	\$225.00	3138005002	\$270.00	3138007023	\$135.00

<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>
3138007024	\$135.00	3138009002	\$112.50	3138010046	\$270.00
3138007025	\$135.00	3138009003	\$112.50	3138010048	\$270.00
3138007026	\$90.00	3138009004	\$112.50	3138010056	\$270.00
3138007051	\$225.00	3138009005	\$112.50	3138010060	\$225.00
3138008003	\$45.00	3138009009	\$78.75	3138010061	\$112.50
3138008004	\$45.00	3138009010	\$78.75	3138010063	\$225.00
3138008011	\$45.00	3138009011	\$78.75	3138010064	\$78.75
3138008012	\$78.75	3138009012	\$45.00	3138010065	\$78.75
3138008013	\$78.75	3138009014	\$135.00	3138011001	\$180.00
3138008014	\$146.26	3138009017	\$225.00	3138011002	\$135.00
3138008018	\$112.50	3138009018	\$360.00	3138011006	\$135.00
3138008021	\$78.75	3138009019	\$135.00	3138011007	\$225.00
3138008022	\$191.25	3138009021	\$112.50	3138011011	\$416.25
3138008023	\$191.25	3138009022	\$135.00	3138011012	\$146.25
3138008024	\$45.00	3138009023	\$112.50	3138011013	\$191.25
3138008025	\$45.00	3138009024	\$112.50	3138011016	\$112.50
3138008027	\$45.00	3138009025	\$180.00	3138011017	\$112.50
3138008028	\$45.00	3138009026	\$180.00	3138011018	\$45.00
3138008031	\$45.00	3138009027	\$180.00	3138011019	\$45.00
3138008032	\$45.00	3138009028	\$90.00	3138011020	\$45.00
3138008033	\$45.00	3138009031	\$45.00	3138011022	\$225.00
3138008034	\$78.75	3138009033	\$90.00	3138011023	\$45.00
3138008035	\$45.00	3138009035	\$45.00	3138011025	\$180.00
3138008036	\$45.00	3138009036	\$180.00	3138011026	\$135.00
3138008037	\$45.00	3138009037	\$225.00	3138011030	\$135.00
3138008038	\$45.00	3138009040	\$135.00	3138011032	\$112.50
3138008039	\$78.75	3138009041	\$135.00	3138011033	\$90.00
3138008040	\$45.00	3138009043	\$270.00	3138011034	\$551.25
3138008041	\$45.00	3138009044	\$180.00	3138011035	\$45.00
3138008042	\$45.00	3138009045	\$112.50	3138011036	\$45.00
3138008043	\$112.50	3138009046	\$360.00	3138011037	\$45.00
3138008044	\$191.25	3138010040	\$180.00	3138011038	\$45.00
3138008045	\$78.75	3138010041	\$45.00	3138011039	\$112.50
3138009001	\$112.50	3138010045	\$112.50	3138011040	\$78.75

<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>
3138011041	\$112.50	3138013014	\$45.00	3138014041	\$112.50
3138011042	\$78.75	3138013015	\$45.00	3138015002	\$45.00
3138011043	\$45.00	3138013016	\$78.75	3138015003	\$45.00
3138011044	\$146.25	3138013017	\$78.75	3138015004	\$78.75
3138011045	\$112.50	3138013018	\$45.00	3138015005	\$78.75
3138011046	\$45.00	3138013019	\$45.00	3138015006	\$78.75
3138011047	\$281.25	3138013020	\$45.00	3138015007	\$45.00
3138011048	\$45.00	3138013021	\$45.00	3138015008	\$78.75
3138011049	\$135.00	3138013022	\$281.25	3138015009	\$45.00
3138011050	\$90.00	3138013023	\$78.75	3138015010	\$45.00
3138012026	\$112.50	3138013024	\$45.00	3138015011	\$45.00
3138012043	\$225.00	3138013025	\$78.75	3138015012	\$45.00
3138012047	\$45.00	3138013026	\$78.75	3138015013	\$45.00
3138012048	\$45.00	3138013027	\$45.00	3138015014	\$78.75
3138012080	\$45.00	3138013031	\$45.00	3138015015	\$112.50
3138012052	\$45.00	3138013032	\$112.50	3138015017	\$146.25
3138012053	\$45.00	3138013033	\$112.50	3138015018	\$112.50
3138012054	\$45.00	3138013034	\$78.75	3138015019	\$112.50
3138012070	\$225.00	3138013036	\$112.50	3138015026	\$78.75
3138012071	\$135.00	3138013037	\$78.75	3138015027	\$45.00
3138012076	\$225.00	3138013038	\$45.00	3138015028	\$78.75
3138012077	\$450.00	3138013039	\$78.75	3138015029	\$78.75
3138013001	\$45.00	3138013040	\$45.00	3138015030	\$78.75
3138013002	\$45.00	3138013041	\$45.00	3138015031	\$78.75
3138013003	\$45.00	3138013043	\$78.75	3138015033	\$45.00
3138013004	\$45.00	3138013044	\$78.75	3138016001	\$146.25
3138013005	\$78.75	3138013045	\$78.75	3138016002	\$45.00
3138013006	\$78.75	3138013046	\$78.75	3138016003	\$45.00
3138013007	\$78.75	3138014023	\$135.00	3138016006	\$45.00
3138013009	\$45.00	3138014024	\$90.00	3138016007	\$45.00
3138013010	\$45.00	3138014030	\$90.00	3138016008	\$45.00
3138013011	\$45.00	3138014034	\$90.00	3138016009	\$45.00
3138013012	\$45.00	3138014036	\$90.00	3138016010	\$112.50
3138013013	\$45.00	3138014040	\$180.00	3138016011	\$112.50

<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>	<b>APN</b>	<b>2020-21 Assessment</b>
3138016012	\$112.50	3138018029	\$45.00	3138026041	\$405.00
3138016013	\$78.75	3138018034	\$270.00	3138026042	\$270.00
3138016014	\$45.00	3138018035	\$225.00	3138027001	\$78.75
3138016015	\$78.75	3138018037	\$270.00	3138027005	\$78.75
3138016016	\$78.75	3138018038	\$225.00	3138027006	\$45.00
3138016017	\$45.00	3138019007	\$180.00	3138027007	\$45.00
3138016018	\$112.50	3138019009	\$135.00	3138027008	\$45.00
3138016019	\$78.75	3138019011	\$360.00	3138027015	\$112.50
3138016020	\$45.00	3138019012	\$225.00	3138027036	\$45.00
3138016021	\$45.00	3138019015	\$270.00	3138027038	\$225.00
3138016022	\$45.00	3138019016	\$180.00	3138027039	\$45.00
3138016023	\$112.50	3138020023	\$135.00	3138027040	\$112.50
3138016024	\$78.75	3138021053	\$90.00	3138027041	\$90.00
3138016026	\$146.25	3138022086	\$191.25	3138028001	\$180.00
3138016028	\$146.25	3138025003	\$45.00	3138028004	\$112.50
3138016033	\$90.00	3138025004	\$78.75	3138028005	\$270.00
3138016034	\$90.00	3138025005	\$45.00	3138031006	\$225.00
3138016035	\$146.25	3138025011	\$45.00	3138031023	\$225.00
3138018002	\$146.25	3138025012	\$180.00	3138031042	\$135.00
3138018003	\$146.25	3138025017	\$180.00	3138032031	\$270.00
3138018004	\$146.25	3138025023	\$225.00	3138032032	\$270.00
3138018005	\$146.25	3138025024	\$135.00	3138032049	\$270.00
3138018006	\$146.25	3138025025	\$180.00	3138032051	\$90.00
3138018007	\$45.00	3138025032	\$180.00	3138032052	\$90.00
3138018008	\$78.75	3138025035	\$225.00	3138032060	\$135.00
3138018009	\$45.00	3138025036	\$149.40	3138032061	\$225.00
3138018010	\$45.00	3138025039	\$180.00	3138032063	\$225.00
3138018011	\$45.00	3138026016	\$225.00	3138032068	\$225.00
3138018048	\$135.00	3138026017	\$112.50	3138033001	\$180.00
3138018049	\$90.00	3138026018	\$270.00	3138033002	\$78.75
3138018050	\$90.00	3138026019	\$270.00	3138033003	\$270.00
3138018051	\$90.00	3138026020	\$270.00	3138033004	\$270.00
3138018025	\$78.75	3138026021	\$270.00	3138033021	\$135.00
3138018028	\$112.50	3138026040	\$270.00	3138033028	\$270.00



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APN	2020-21 Assessment
3138031035	\$225.00
3138031036	\$225.00
3138031037	\$225.00
3138033043	\$90.00
3138033045	\$90.00
3138033046	\$225.00
3138033048	\$225.00
3138034040	\$33.75
3138034041	\$33.75
3138034042	\$33.75
3138034043	\$33.75
3150013037	\$180.00
3150013038	\$180.00
3153015036	\$4,241.25
3153015037	\$4,241.25
3153015038	\$180.00
3153015039	\$180.00
3153015040	<u>\$360.00</u>
	<b>\$66,840.31</b>

## APPENDIX A – ASSESSMENT ROLL FOR NEW PARCELS

Appendix A is a list of the new parcels to be charged as of the date this report was prepared. The property owner of these parcels agreed to be annexed into the District and the City Council will conduct a public hearing to memorialize and approve the annexations. The proceedings for annexation will be held and conducted in compliance with Proposition 218. Each property owner has signed an assessment ballot and waiver, agreeing to the annexation, assessment and annual CPI increase associated with the District.

APN	UNIT(s)	ASSESSMENT
3129-017-047	8	\$864.32
3128-007-016	3	\$324.12
3111-002-052*	3	\$324.12
3153-021-032 thru 036 & 038; 3153-046-065 (TR. 66842)	84	\$9,075.36
3128-009-106	18	\$1,944.72
3128-008-022	5.5	\$594.22
3126-016-046	3	\$324.12
3126-021-026	5	\$540.20
3128-008-020	5	\$540.20
3148-041-001	66.55	\$7,190.06
3203-062-001	1	\$108.04
3203-062-002	1	\$108.04
3203-062-003	1	\$108.04
3203-062-004	1	\$108.04
3203-062-005	1	\$108.04
3203-062-006	1	\$108.04
3203-062-007	1	\$108.04
3203-062-008	1	\$108.04
3203-062-009	1	\$108.04
3203-062-010	1	\$108.04
3203-062-011	1	\$108.04
3203-062-012	1	\$108.04
3203-062-013	1	\$108.04
3203-062-014	1	\$108.04
3203-062-015	1	\$108.04
3203-062-016	1	\$108.04

3203-062-017	1	\$108.04
3203-062-018	1	\$108.04
3203-062-019	1	\$108.04
3203-062-020	1	\$108.04
3203-062-021	1	\$108.04
3203-062-022	1	\$108.04
3203-062-023	1	\$108.04
3203-062-024	1	\$108.04
3203-062-025	1	\$108.04
3203-062-026	1	\$108.04
3203-062-027	1	\$108.04
3203-062-028	1	\$108.04
3203-062-029	1	\$108.04
3203-062-030	1	\$108.04
3203-062-031	1	\$108.04
3203-062-032	1	\$108.04
3203-062-033	1	\$108.04
3203-062-034	1	\$108.04
3203-062-035	1	\$108.04
3203-062-036	1	\$108.04
3203-062-037	1	\$108.04
3203-062-038	1	\$108.04
3203-062-039	1	\$108.04
3203-062-040	1	\$108.04
3203-062-041	1	\$108.04
3203-062-042	1	\$108.04
3203-062-043	1	\$108.04
3203-062-044	1	\$108.04
3203-062-045	1	\$108.04
3203-062-046	1	\$108.04
3203-062-047	1	\$108.04
3203-062-048	1	\$108.04
3203-062-049	1	\$108.04
3203-062-050	1	\$108.04
3203-062-051	1	\$108.04
3203-062-052	1	\$108.04
3203-062-053	1	\$108.04
3203-062-054	1	\$108.04
3203-062-055	1	\$108.04
3203-062-056	1	\$108.04

3203-062-057	1	\$108.04
3203-062-058	1	\$108.04
3203-062-059	1	\$108.04
3203-062-060	1	\$108.04
3203-062-061	1	\$108.04
3203-062-062	1	\$108.04
3203-062-063	1	\$108.04
3203-062-064	1	\$108.04
3203-062-065	1	\$108.04
3203-062-066	1	\$108.04
3203-062-067	1	\$108.04
3203-062-068	1	\$108.04
3203-062-069	1	\$108.04
3203-062-070	1	\$108.04
3203-061-075	1	\$108.04
3203-061-076	1	\$108.04
3203-061-077	1	\$108.04
3203-061-078	1	\$108.04
3203-061-079	1	\$108.04
3203-061-080	1	\$108.04
3203-061-081	1	\$108.04
3203-061-082	1	\$108.04
3203-061-083	1	\$108.04
3111-017-004	1	\$108.04
3111-018-010	1	\$108.04
3124-022-053	1	\$108.04
3124-022-056	1	\$108.04
3124-022-058	1	\$108.04
3124-022-061	1	\$108.04
3124-022-062	1	\$108.04
3124-022-063	1	\$108.04
3137-008-137	5	\$108.04
3150-075-021	1	\$108.04
3150-075-022	1	\$108.04
3150-075-023	1	\$108.04
3150-075-028	1	\$108.04
3150-075-029	1	\$108.04
3150-075-030	1	\$108.04
3150-075-031	1	\$108.04
3150-075-032	1	\$108.04

3150-075-033	1	\$108.04
3150-075-058	1	\$108.04
3150-075-060	1	\$108.04
3150-075-061	1	\$108.04
3150-075-062	1	\$108.04
3150-075-063	1	\$108.04
3150-075-064	1	\$108.04
3150-075-065	1	\$108.04
3150-075-066	1	\$108.04
3150-075-067	1	\$108.04
3150-075-068	1	\$108.04
3150-075-069	1	\$108.04
3150-075-070	1	\$108.04
3150-075-072	1	\$108.04
3150-075-093	1	\$108.04
3150-075-094	1	\$108.04
3150-075-095	1	\$108.04
3150-075-101	1	\$108.04
3150-078-027	1	\$108.04
3150-078-029	1	\$108.04
3150-079-018	1	\$108.04
3150-079-031	1	\$108.04
3150-079-032	1	\$108.04
3150-079-033	1	\$108.04
3150-079-034	1	\$108.04
3150-079-035	1	\$108.04
3150-079-038	1	\$108.04
3150-079-039	1	\$108.04
3150-079-041	1	\$108.04
3150-079-042	1	\$108.04
3150-079-043	1	\$108.04
3150-079-044	1	\$108.04
3150-079-045	1	\$108.04
3150-079-046	1	\$108.04
3150-079-047	1	\$108.04
3150-079-048	1	\$108.04
3150-079-049	1	\$108.04
3150-079-050	1	\$108.04
3150-079-051	1	\$108.04
3150-079-052	1	\$108.04

3150-079-053	1	\$108.04
3150-079-054	1	\$108.04
3150-079-075	1	\$108.04
3153-042-102	1	\$108.04
3153-096-016	1	\$108.04
3153-096-017	1	\$108.04
3153-096-018	1	\$108.04
3153-096-019	1	\$108.04
3153-096-020	1	\$108.04
3153-096-021	1	\$108.04
3153-096-025	1	\$108.04
3153-096-026	1	\$108.04
3153-096-027	1	\$108.04
3153-096-058	1	\$108.04
3153-096-059	1	\$108.04
3153-096-060	1	\$108.04
3153-096-061	1	\$108.04
3153-096-062	1	\$108.04
3153-096-063	1	\$108.04
3153-096-064	1	\$108.04
3153-096-065	1	\$108.04
3153-096-066	1	\$108.04
3153-096-067	1	\$108.04
3153-096-068	1	\$108.04
3153-096-069	1	\$108.04
3153-096-070	1	\$108.04
3153-096-071	1	\$108.04
3153-096-072	1	\$108.04
3153-096-073	1	\$108.04
3153-096-075	1	\$108.04
3153-096-076	1	\$108.04
3153-096-077	1	\$108.04
3153-096-080	1	\$108.04
3153-096-081	1	\$108.04
3153-096-082	1	\$108.04
3153-096-086	1	\$108.04
3153-096-087	1	\$108.04
3153-097-001	1	\$108.04
3153-097-002	1	\$108.04
3153-097-003	1	\$108.04

3153-097-004	1	\$108.04
3153-097-005	1	\$108.04
3153-097-008	1	\$108.04
3153-097-011	1	\$108.04
3153-097-015	1	\$108.04
3153-097-016	1	\$108.04
3153-097-017	1	\$108.04
3153-097-018	1	\$108.04
3153-097-019	1	\$108.04
3153-097-026	1	\$108.04
3153-097-028	1	\$108.04
3153-097-030	1	\$108.04
3153-097-031	1	\$108.04
3153-097-032	1	\$108.04
3153-097-033	1	\$108.04
3153-097-035	1	\$108.04
3153-101-001	1	\$108.04
3176-031-036	1	\$108.04
3176-031-037	1	\$108.04
3176-031-038	1	\$108.04
3203-059-017	1	\$108.04
3203-059-019	1	\$108.04
3203-059-020	1	\$108.04
3203-059-022	1	\$108.04
3203-059-025	1	\$108.04
3203-059-030	1	\$108.04
3203-059-033	1	\$108.04
3203-059-034	1	\$108.04
3203-059-037	1	\$108.04
3203-059-039	1	\$108.04
3203-059-040	1	\$108.04
3203-061-025	1	\$108.04
3203-061-075	1	\$108.04
3203-061-076	1	\$108.04
3203-061-077	1	\$108.04
3203-061-078	1	\$108.04
3203-061-079	1	\$108.04
3203-061-080	1	\$108.04
3203-061-081	1	\$108.04
3203-061-082	1	\$108.04

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3203-061-083	1	\$108.04
3203-062-003	1	\$108.04
3203-062-004	1	\$108.04
3203-062-005	1	\$108.04
3203-062-006	1	\$108.04
3203-062-017	1	\$108.04
3203-062-018	1	\$108.04
3203-062-019	1	\$108.04
3203-062-020	1	\$108.04
3203-062-021	1	\$108.04
3203-062-022	1	\$108.04
3203-062-023	1	\$108.04
3203-062-025	1	\$108.04
3203-062-026	1	\$108.04
3203-063-006	1	\$108.04
3203-065-014	1	\$108.04
3203-065-015	1	\$108.04
3203-065-016	1	\$108.04
<b>TOTALS:</b>	<b>439.05</b>	<b>\$47,002.80</b>