



# CITY OF LANCASTER

## ENGINEER'S REPORT FISCAL YEAR 2020-21

LANCASTER LANDSCAPE MAINTENANCE DISTRICT NO. 1  
AND FOX FIELD INDUSTRIAL CORRIDOR LANDSCAPE MAINTENANCE  
DISTRICT



**June 2020**

*Prepared by*

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*Engineer's Report  
Landscape Maintenance District No. 1  
and Fox Field Industrial Corridor Landscape Maintenance District  
City of Lancaster  
Fiscal Year 2020-21*

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**Harris & Associates**

**ENGINEER'S REPORT FOR  
FISCAL YEAR 2020-21  
LANDSCAPE MAINTENANCE DISTRICT NO. 1  
AND FOX FIELD INDUSTRIAL CORRIDOR LANDSCAPE MAINTENANCE DISTRICT  
CITY OF LANCASTER  
STATE OF CALIFORNIA**

I HEREBY CERTIFY THAT THE ANNUAL 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



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## 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 Landscape Maintenance District No. 1 and Fox Field Industrial Corridor Landscape 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.

### Overview

The City Council of the City of Lancaster approved the formation of Lancaster Landscape Maintenance District No. 1 in June 1983, for the purpose of providing funds for the provision of landscape maintenance services for landscape improvements within the Improvement Areas of the District, in accordance with State Law. Since its formation in June 1983, territory has been annexed into the District each year, increasing the improvement areas and the size of the district.

Each lot or parcel within the District that was annexed prior to Fiscal Year 2005-06 will be assessed a unit assessment of \$80.00 for Fiscal Year 2020-21. Properties annexed beginning Fiscal Year 2005-06 will be assessed at \$118.43 per unit, which includes the established February CPI adjustment of 3.36%, and will be subject to future annual CPI adjustments.



In February 2007, in accordance with State law, the City Council of the City of Lancaster approved the formation of Fox Field Industrial Corridor Landscape Maintenance District, for the purpose of providing funds for the provision of landscape maintenance services for landscape improvements within the Fox Field area of the District.

Each lot or parcel within the Fox Field Industrial Corridor Landscape Maintenance District that has been annexed as indicated on the diagram, will be assessed a unit assessment of \$0.39 per Benefit Unit for Fiscal Year 2020-21, which includes the established CPI adjustment of 3.36%, and will be subject to future annual CPI adjustments.

## 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, it has been determined that "streets" include all public improvements located within the street right-of-way. This would include median and parkway landscaping, 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, this would suffice for the requirement of signing a petition to annex into the District.

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 subdivision 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:** THE CITY OF LANCASTER

**PROJECT:** LANDSCAPE MAINTENANCE DISTRICT NO. 1 AND  
FOX FIELD INDUSTRIAL CORRIDOR LANDSCAPE 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 Lancaster City Council for Landscape Maintenance District No. 1 and Fox Field Industrial Corridor Landscape Maintenance District of the City of Lancaster to provide landscape 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 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 for Landscape Maintenance District No. 1 and Fox Field Industrial Corridor Landscape Maintenance District on the 23<sup>rd</sup> day of June, 2020, this Report has been ordered for:

#### **LANDSCAPE MAINTENANCE DISTRICT NO. 1 AND FOX FIELD INDUSTRIAL CORRIDOR LANDSCAPE 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 District and the lines and dimensions of each lot or parcel of land within 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 Assessor of the County of Los Angeles for the fiscal year to which this Report applies. Part IV of this Report provides the Landscape Maintenance District No. 1 and Fox Field Industrial Corridor Landscape Maintenance District Diagrams.

**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 are included in this Report as Part V, and includes a separate assessment listing for the Fox Field Industrial Corridor District.

Harris and Associates has agreed to perform the administrative function of preparing this Report and submitting the assessment amounts to Los Angeles County for the 2020-21 tax year, based on previous City Council approvals.



## **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 landscape improvements within the boundaries of the District. Said improvements are detailed below under “Improvements and Services Provided”.

The parcels in the District are located throughout the City of Lancaster.

### **Improvements and Services Provided**

The improvements for the District be generally described as follows:

The maintenance, and servicing of landscaping, graffiti abatement, water and electrical power 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.

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**

### **Landscape Maintenance District No. 1 Cost Estimate**

There were 10,212 parcels being assessed prior to the effective date of Proposition 218, which was July 1, 1997. These assessments imposed pursuant to petitions signed by the owners of the properties are exempted from the requirements of Proposition 218. Those 10,212 parcels will be assessed a unit assessment of \$80.00 for Fiscal Year 2020-21. The unit assessment rate of \$80.00 has not been increased, as there is no provision for an annual escalator for those parcels existing at the time Proposition 218 was adopted.

There are 11,146 additional parcels that have been annexed into the District since the effective date of Proposition 218. All of these parcels receive a Special Benefit from the improvements and services provided and will be assessed in accordance with the requirements of Proposition 218.

The District costs for maintenance and incidentals for Fiscal Year 2020-21 include legal advertising, tree and plant material, horticultural service, landscape maintenance, grounds maintenance, soil and weed control, graffiti abatement, electricity, water, transfer/city administration costs which includes salaries, benefits, equipment, and overhead. The total estimated operating cost to the District for Fiscal Year 2020-21 is \$2,036,428 and is proposed to be paid from the monies in the Landscape Maintenance District Fund. The operating costs for the Fox Field Industrial Corridor are included in the overall District budget shown on the following page. Budgeted expenses are estimated through June 30, 2020.



**District Fund Accounting**

<u>DISTRICT FUND ACCOUNTING</u>	<u>EXPENSES</u>	<u>REVENUES</u>	<u>BALANCE</u>
<b>Fund Balance as of July 1, 2019</b>			<b>\$2,041,605</b>
<b><u>FY 2019-20 Estimated Revenues</u></b>			
Assessments from Properties		\$1,700,000	
Interest, Developers Fees for New Annexations		\$3,500	
Property Damage		<u>\$7,000</u>	
<b>Total Revenue FY 2019-20</b>		<b>\$1,710,500</b>	
Projected Expenses through June 30, 2020	\$2,142,500		
Capital Encumbrances FY 2019-20	\$29,850		
Transfers Out	<u>\$23,230</u>		
<b>Total Expenditures FY 2019-20</b>	<b>\$2,195,580</b>		
<b>Projected Fund Balance as of July 1, 2020</b>			<b>\$1,556,525</b>
<b><u>FY 2020-21 Projected Revenues</u></b>			
Assessments from Properties		\$1,926,938	
Interest, Developers Fees for New Annexations		\$3,000	
Property Damage		<u>\$7,000</u>	
<b>Total Revenue FY 2020-21</b>		<b>\$1,936,938</b>	
<b><u>Budgeted Expenses FY 2020-21</u></b>			
Operating Expenses	\$2,036,428		
Capital Encumbrances	\$1,030,540		
Capital Adjustment	\$0		
Transfers Out	<u>\$115,830</u>		
<b>Total Expenditures FY 2020-21</b>	<b>\$3,182,798</b>		
<b>Projected Fund Balance as of July 1, 2021</b>			<b>\$310,665</b>
<b><u>Lancaster Landcape Maintenance District No. 1</u></b>			
Total Parcels to be Assessed @ \$80.00 per Benefit Unit			18,724
Total Parcels to be Assessed @ \$118.43 per Benefit Unit			2,738
<b><u>Fox Field Industrial Corridor</u></b>			
Total Parcels to be Assessed @ \$0.39 per Benefit Unit			7
<b><u>Front Row Center</u></b>			
Total Parcels to be Assessed @ \$2,473.71 per Acre			2
<b><u>Lancaster Business Park</u></b>			
Total Parcels to be Assessed @ \$0.24 per Square Foot			74



## **Fox Field Industrial Corridor Landscape Maintenance District Cost Estimate**

The total cost shall be assessed proportionally to each individual parcel based upon the benefit received. As a condition of development within the Fox Field Industrial Corridor, the developers are required to provide street trees and parkway landscaping along Avenue G in accordance with the requirements of the Fox Field Industrial Corridor Specific Plan. The District provides for the maintenance and servicing of the landscape improvements and all incidentals thereto. All parcels receive direct and special benefit from the landscape improvements and services, and therefore the cost are apportioned to the lots created by development.

In accordance with the Fox Field Industrial Corridor Specific Plan, Avenue G was designed with a 10-foot wide landscaping easement on both sides with shrubs and canopy trees, as well as a 14-foot wide median, (7' of median included in cost calculation).

### **Determining the Cost per Benefit Unit**

Benefit Units (BUs) for each parcel have been determined as a function of gross acreage and a Benefit Factor, related as shown in the following equation:

$\text{BUs} = \text{Gross Acres} \times \text{Benefit Factor}$
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Table 1 on the following page summarizes the total area, assigned benefit factor, and total benefit units calculated for each of the proposed land uses in the Fox Field Industrial Corridor Landscape Maintenance District.

**TABLE 1: Summary of Benefit Units by Land Use**

<b>Land Use</b>	<b>Land Use Code</b>	<b>Gross Acres</b>	<b>Benefit Factor</b>	<b>Benefit Units</b>
Business Park	BPK	598.60	556 per acre	332,821
Commercial	COM	76.90	1,931 per acre	148,494
Fairgrounds/Business Park	FRG/BPK	198.80	556 per acre	110,533
Light Industrial	IND	206.40	304 per acre	62,746
Manufacturing/Distribution	MFG	85.30	166 per acre	14,160
Office	OFF	12.60	480 per acre	6,048
Office/Commercial	OFF/COM	29.90	480 per acre	14,352
Research & Development	R&D	126.00	353 per acre	44,478
Golf Course	GLF	183.70	220 per acre	40,414
Open Space	OSP	164.00	0 per acre	0
Roads	RDS	244.60	0 per acre	0
<b>TOTAL</b>		<b>1,926.80</b>		<b>774,046</b>

The Unit Assessment Rate (annual assessment per BU) is \$0.39 per Benefit Unit for Fiscal Year 2020-21.

$$\text{Unit Assessment Rate} = \text{Total Costs} / \text{Total Benefit Units}$$

The annual assessment for a given parcel is equal to the parcel's total BUs multiplied by the Unit Assessment Rate, as shown in the following equation:

$$\text{Total Assessment} = \text{Total BUs} \times \text{Unit Assessment Rate}$$

## 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 those properties.

### 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 and are for the benefit of properties within the District and development. It has been determined therefore, any access or use by properties or individuals outside the District is incidental and the costs of operating, maintaining, and servicing said improvements therefore provides no measurable benefit to those outside properties or individuals.



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## 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.**

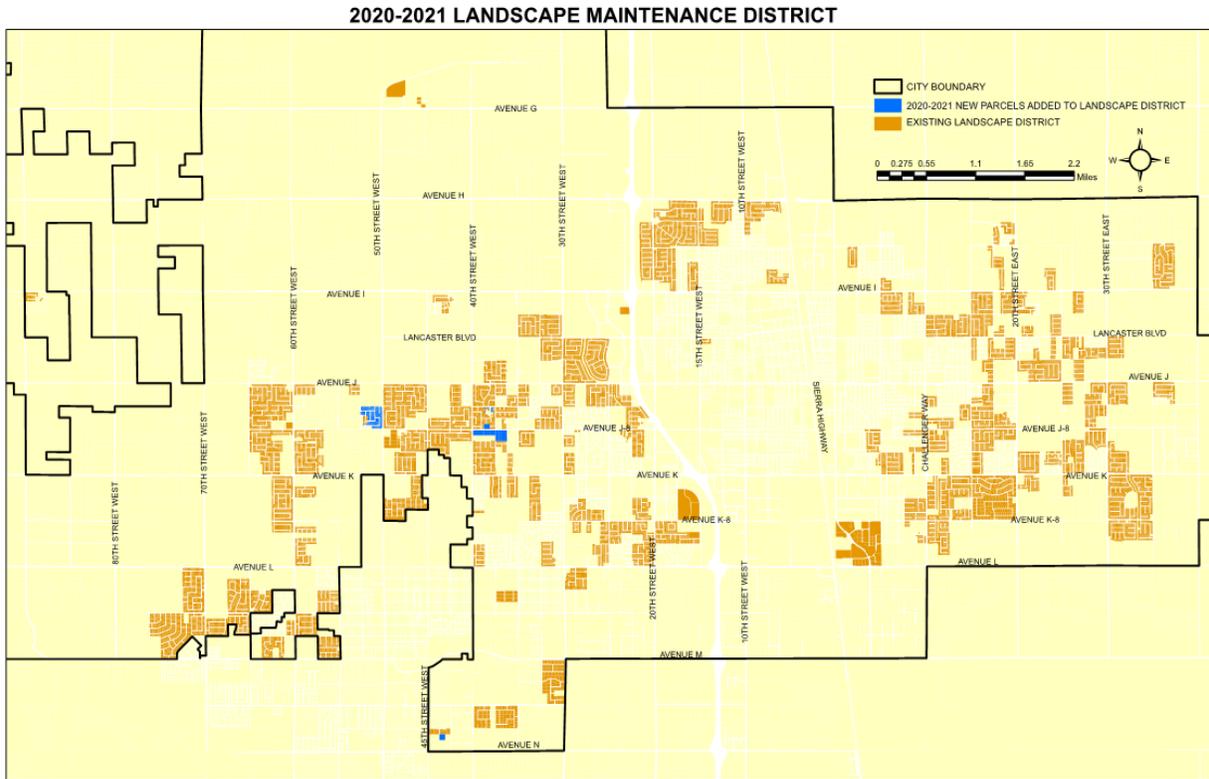
— Article XIII D, Section 4 of the California Constitution

## Basis of Special Benefit Proportioning

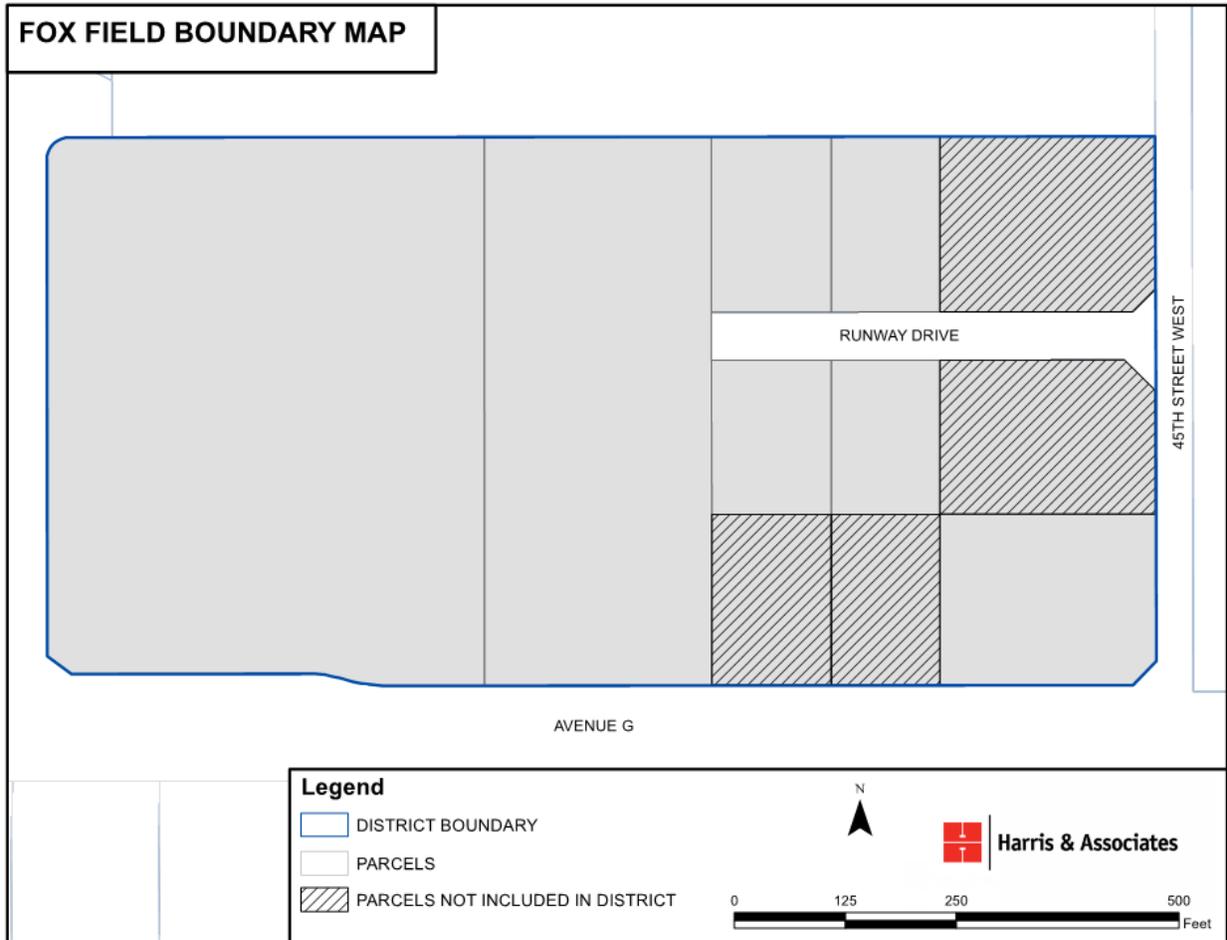
The City of Lancaster requires a ten-foot wide landscape area for all residential development adjacent to all primary and secondary arterials. This requirement produces quarter square mile sections of residential development, with a ten foot wide landscape strip around the perimeter. The perimeter landscaping improves the appearance of the residential development and provides a benefit to all parcels within the area. The landscaping also helps control erosion, provides shade, and reduces heat buildup in the development. These benefits are considered a Special Benefit to all of the parcels within the quarter square mile section.

# PART IV – ASSESSMENT DIAGRAM

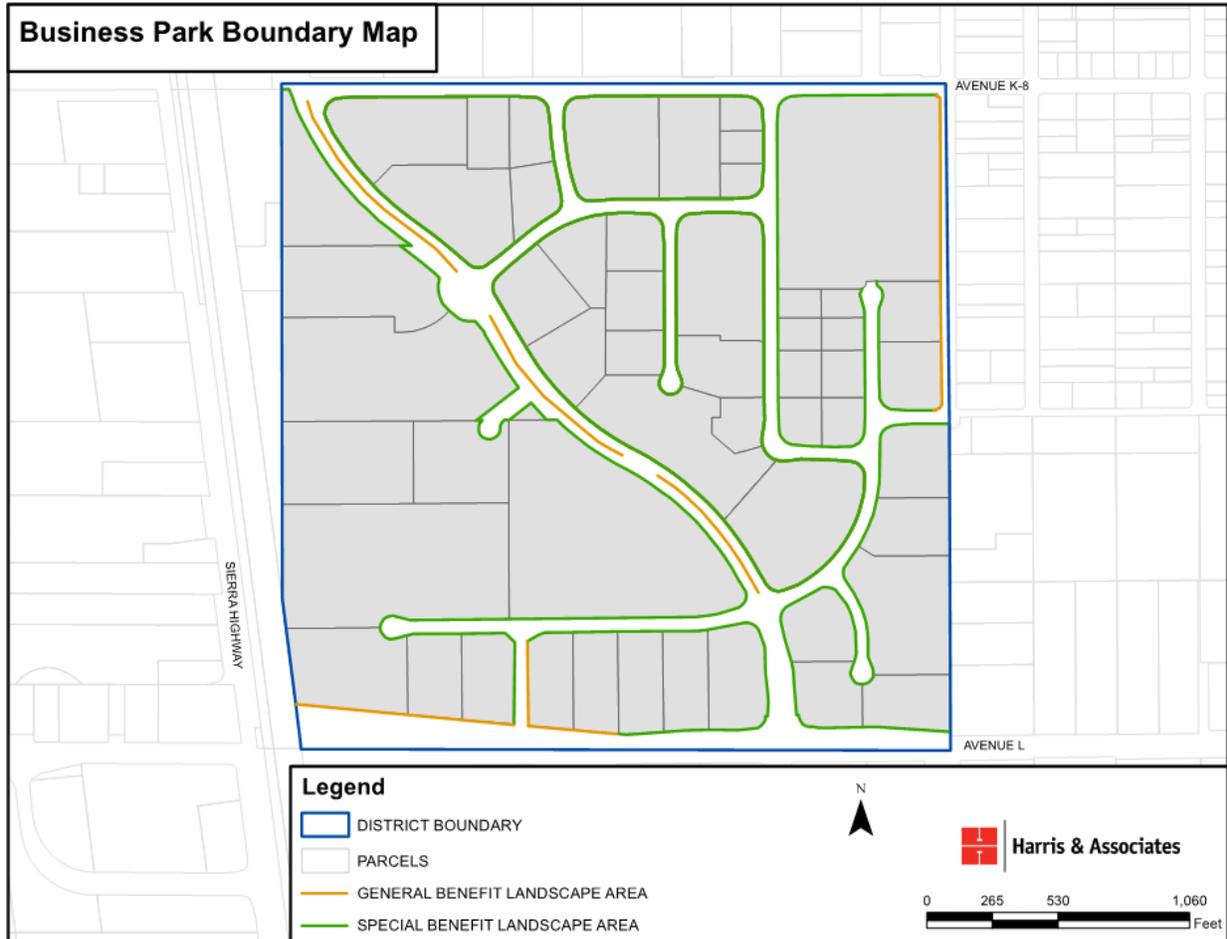
An Assessment Diagram for the District is shown below. The lines and dimensions shown on maps of the Los Angeles County Assessor, for the current year, are incorporated by reference herein and made a part of this Report.



FOX FIELD BOUNDARY MAP



LANCASTER BUSINESS PARK BOUNDARY MAP





## **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.

The Fiscal Year 2020-21 Assessment Rolls for the Fox Field Industrial Corridor, the Lancaster Business Park and the parcels known as "Front Row Center" are shown on the following pages.



**FOX FIELD ASSESSMENT ROLL**

Project No.	APN	Lot No.	Square		Assessment Rate	Benefit Units	Estimated Annual Assessment
			Feet	Acres			
PM 060916-01	3105-001-046	3	46,174	1.06	\$0.39	589.36	\$229.86
	3105-001-047	4	23,958	0.55	\$0.39	305.80	\$119.26
	3105-001-048	5	21,344	0.49	\$0.39	272.44	\$106.26
	3105-001-050	7	26,572	0.61	\$0.39	339.16	\$132.28
	3105-001-051	8	23,522	0.54	\$0.39	300.24	\$117.10
	3105-001-915 & 916	1	47,480	1.09	\$0.39	606.04	\$236.36
		2	49,658	1.14	\$0.39	633.84	\$247.20
		3	29,185	0.67	\$0.39	372.52	\$145.28
		4	20,473	0.47	\$0.39	261.32	\$101.92
		5	36,155	0.83	\$0.39	461.48	\$179.98
		6	43,560	1.00	\$0.39	556.00	\$216.84
		7	50,965	1.17	\$0.39	650.52	\$253.70
		8	52,708	1.21	\$0.39	672.76	\$262.38
		9	45,302	1.04	\$0.39	578.24	\$225.52
		10	<u>38,333</u>	0.88	\$0.39	489.28	<u>\$190.82</u>
			<b>555,390</b>				<b>\$2,764.76</b>

**LANCASTER BUSINESS PARK ASSESSMENT ROLL**

APN	Assessment Rate	2020-21 Assessment
3126009116	\$0.24	\$3,206.30
3126009124	\$0.24	\$11,305.60
3126009132	\$0.24	\$1,768.90
3126009136	\$0.24	\$972.98
3126009137	\$0.24	\$1,295.28
3126009138	\$0.24	\$1,226.96
3126009139	\$0.24	\$927.74
3126009140	\$0.24	\$539.62
3126009141	\$0.24	\$564.96
3126009145	\$0.24	\$3,895.94
3126009146	\$0.24	\$1,082.20
3126009147	\$0.24	\$5,317.36
3126009154	\$0.24	\$298.14
3126009155	\$0.24	\$298.60
3126009156	\$0.24	\$298.60



APN	Assessment Rate	2020-21 Assessment
3126009157	\$0.24	\$298.60
3126009158	\$0.24	\$298.60
3126009159	\$0.24	\$298.60
3126009160	\$0.24	\$298.60
3126009161	\$0.24	\$298.60
3126009162	\$0.24	\$298.60
3126009163	\$0.24	\$298.60
3126009164	\$0.24	\$298.60
3126009165	\$0.24	\$298.60
3126009166	\$0.24	\$298.60
3126009167	\$0.24	\$298.60
3126009168	\$0.24	\$298.60
3126009169	\$0.24	\$298.60
3126009170	\$0.24	\$298.60
3126009171	\$0.24	\$298.60
3126009172	\$0.24	\$298.60
3126009173	\$0.24	\$298.60
3126009174	\$0.24	\$298.60
3126009175	\$0.24	\$1,645.32
3126027055	\$0.24	\$1,309.62
3126027084	\$0.24	\$1,081.76
3126027085	\$0.24	\$566.46
3126027086	\$0.24	\$387.58
3126027093	\$0.24	\$387.58
3126027094	\$0.24	\$566.46
3126027095	\$0.24	\$1,115.82
3126027105	\$0.24	\$1,401.06
3126027109	\$0.24	\$819.88
3126027113	\$0.24	\$387.58
3126027114	\$0.24	\$346.66
3126027115	\$0.24	\$4,089.74
3126027118	\$0.24	\$395.00
3126027119	\$0.24	\$2,987.50
3126027120	\$0.24	\$967.80
3126027123	\$0.24	\$1,261.42
3126027124	\$0.24	\$506.80
3126027127	\$0.24	\$3,837.62
3126027129	\$0.24	\$715.44
3126027131	\$0.24	\$1,164.32
3126027132	\$0.24	\$543.58
3126027135	\$0.24	\$900.42



APN	Assessment Rate	2020-21 Assessment
3126027136	\$0.24	\$2,338.02
3126027138	\$0.24	\$6,412.78
3126027140	\$0.24	\$1,360.66
3126027142	\$0.24	\$842.82
3126027143	\$0.24	\$1,182.58
3126027144	\$0.24	\$3,762.70
3126027145	\$0.24	\$2,915.20
3126027150	\$0.24	\$6,414.88
3126027151	\$0.24	\$588.80
3126027153	\$0.24	\$4,735.24
3126027154	\$0.24	\$4,723.54
3126027155	\$0.24	\$1,457.82
		<b>\$102,494.44</b>

**FRONT ROW CENTER ASSESSMENT ROLL**

APN	Acres	Assessment Rate	Estimated Annual Assessment
3105-001-046	2.16	\$2,473.71	\$5,343.22
3105-001-047	3.051	\$2,473.71	\$7,547.30
			<b>\$12,890.52</b>

## APPENDIX A – ASSESSMENT ROLL FOR NEW PARCELS

Appendix A is a list of the new parcels to be assessed for landscaping services within the District 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	Tract	2020-21 Assessment
3203-061-003	61489	\$118.43
3203-061-015	61489	\$118.43
3203-061-016	61489	\$118.43
3203-061-017	61489	\$118.43
3203-061-018	61489	\$118.43
3203-061-019	61489	\$118.43
3203-061-020	61489	\$118.43
3203-061-021	61489	\$118.43
3203-061-022	61489	\$118.43
3203-061-023	61489	\$118.43
3203-061-024	61489	\$118.43
3203-061-025	61489	\$118.43
3203-061-026	61489	\$118.43
3203-061-027	61489	\$118.43
3203-061-028	61489	\$118.43
3203-061-029	61489	\$118.43
3203-061-030	61489	\$118.43
3203-061-031	61489	\$118.43
3203-061-032	61489	\$118.43
3203-061-033	61489	\$118.43
3203-061-034	61489	\$118.43
3203-061-035	61489	\$118.43
3203-061-036	61489	\$118.43
3203-061-039	61489	\$118.43
3203-061-040	61489	\$118.43
3203-061-041	61489	\$118.43
3203-061-042	61489	\$118.43
3203-061-043	61489	\$118.43
3203-061-044	61489	\$118.43
3203-061-045	61489	\$118.43



3203-061-046	61489	\$118.43
3203-061-047	61489	\$118.43
3203-061-048	61489	\$118.43
3203-061-049	61489	\$118.43
3203-061-050	61489	\$118.43
3203-061-051	61489	\$118.43
3203-061-052	61489	\$118.43
3203-061-053	61489	\$118.43
3203-061-054	61489	\$118.43
3203-061-055	61489	\$118.43
3203-061-056	61489	\$118.43
3203-061-057	61489	\$118.43
3203-061-058	61489	\$118.43
3203-061-059	61489	\$118.43
3203-061-060	61489	\$118.43
3203-061-061	61489	\$118.43
3203-061-062	61489	\$118.43
3203-061-063	61489	\$118.43
3203-061-064	61489	\$118.43
3203-061-065	61489	\$118.43
3203-061-066	61489	\$118.43
3203-061-067	61489	\$118.43
3203-061-068	61489	\$118.43
3203-061-069	61489	\$118.43
3203-061-070	61489	\$118.43
3203-061-071	61489	\$118.43
3203-061-072	61489	\$118.43
3203-061-073	61489	\$118.43
3203-061-074	61489	\$118.43
3203-061-075	61489-1	\$118.43
3203-061-076	61489-1	\$118.43
3203-061-077	61489-1	\$118.43
3203-061-078	61489-1	\$118.43
3203-061-079	61489-1	\$118.43
3203-061-080	61489-1	\$118.43
3203-061-081	61489-1	\$118.43
3203-061-082	61489-1	\$118.43
3203-061-083	61489-1	\$118.43
3203-061-088	61489	\$118.43
3203-062-001	61489-1	\$118.43
3203-062-002	61489-1	\$118.43
3203-062-003	61489-1	\$118.43
3203-062-004	61489-1	\$118.43
3203-062-005	61489-1	\$118.43



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3203-062-006	61489-1	\$118.43
3203-062-007	61489-1	\$118.43
3203-062-008	61489-1	\$118.43
3203-062-009	61489-1	\$118.43
3203-062-010	61489-1	\$118.43
3203-062-011	61489-1	\$118.43
3203-062-012	61489-1	\$118.43
3203-062-013	61489-1	\$118.43
3203-062-014	61489-1	\$118.43
3203-062-015	61489-1	\$118.43
3203-062-016	61489-1	\$118.43
3203-062-017	61489-1	\$118.43
3203-062-018	61489-1	\$118.43
3203-062-019	61489-1	\$118.43
3203-062-020	61489-1	\$118.43
3203-062-021	61489-1	\$118.43
3203-062-022	61489-1	\$118.43
3203-062-023	61489-1	\$118.43
3203-062-024	61489-1	\$118.43
3203-062-025	61489-1	\$118.43
3203-062-026	61489-1	\$118.43
3203-062-027	61489-1	\$118.43
3203-062-028	61489-1	\$118.43
3203-062-029	61489-1	\$118.43
3203-062-030	61489-1	\$118.43
3203-062-031	61489-1	\$118.43
3203-062-032	61489-1	\$118.43
3203-062-033	61489-1	\$118.43
3203-062-034	61489-1	\$118.43
3203-062-035	61489-1	\$118.43
3203-062-036	61489-1	\$118.43
3203-062-037	61489-1	\$118.43
3203-062-038	61489-1	\$118.43
3203-062-039	61489-1	\$118.43
3203-062-040	61489-1	\$118.43
3203-062-041	61489-1	\$118.43
3203-062-042	61489-1	\$118.43
3203-062-043	61489-1	\$118.43
3203-062-044	61489-1	\$118.43
3203-062-045	61489-1	\$118.43
3203-062-046	61489-1	\$118.43
3203-062-047	61489-1	\$118.43
3203-062-048	61489-1	\$118.43
3203-062-049	61489-1	\$118.43



3203-062-050	61489-1	\$118.43
3203-062-051	61489-1	\$118.43
3203-062-052	61489-1	\$118.43
3203-062-053	61489-1	\$118.43
3203-062-054	61489-1	\$118.43
3203-062-055	61489-1	\$118.43
3203-062-056	61489-1	\$118.43
3203-062-057	61489-1	\$118.43
3203-062-058	61489-1	\$118.43
3203-062-059	61489-1	\$118.43
3203-062-060	61489-1	\$118.43
3203-062-061	61489-1	\$118.43
3203-062-062	61489-1	\$118.43
3203-062-063	61489-1	\$118.43
3203-062-064	61489-1	\$118.43
3203-062-065	61489-1	\$118.43
3203-062-066	61489-1	\$118.43
3203-062-067	61489-1	\$118.43
3203-062-068	61489-1	\$118.43
3203-062-069	61489-1	\$118.43
3203-062-070	61489-1	\$118.43
3111-002-052	PM 82327	\$355.26
3153-021-032 thru		
3153-021-036	66842	
3153-021-038	84 parcels	
3153-046-065	Total	\$9,947.28
3153-097-001	63346	\$118.43
3153-097-003	63346	\$118.43
3153-097-004	63346	\$118.43
3153-097-011	63346	\$118.43
3153-097-030	63346	\$118.43
3153-097-031	63346	\$118.43
3153-097-032	63346	\$118.43
3153-097-033	63346	\$118.43

**\$27,711.75**