

# CITY OF ATASCADERO

ENGINEER'S ANNUAL LEVY REPORT FOR

STREET AND STORM DRAIN MAINTENANCE DISTRICT NO. 02  
LAS LOMAS (WOODRIDGE)

FISCAL YEAR 2008/2009



ATASCADERO  
STREET AND STORM DRAIN MAINTENANCE DISTRICT NO. 02  
LAS LOMAS (WOODRIDGE)

Intent Meeting: April 22, 2008  
Public Hearing: May 27, 2008



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# ENGINEER'S REPORT AFFIDAVIT

## Atascadero Street and Storm Drain Maintenance District No. 02 (LAS LOMAS)

The District includes the parcels of land within the residential subdivision known as

**Las Lomas, Tract 2525-1**

**City of Atascadero,  
County of San Luis Obispo, State of California**

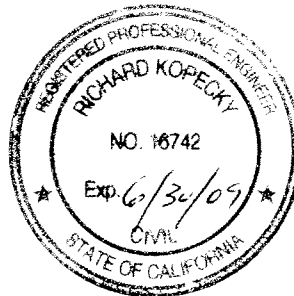
This Report and the enclosed budget, assessments, descriptions and diagrams describe Street and Storm Drain Maintenance District No. 02 (Las Lomas) and include each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this First day of April, 2008.

MuniFinancial  
Assessment Engineer  
On Behalf of the City of Atascadero

By: Adina Vazquez  
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## INTRODUCTION

Pursuant to the provisions of the *Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code, commencing with Section 54703* (hereafter referred to as the "1982 Act"), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIIIID* (hereafter referred to as the "California Constitution"), the City Council of the City of Atascadero, County of San Luis Obispo, State of California (hereafter referred to as "City"), proposed to form and levy special benefit assessments for the district designated as:

### **Street and Storm Drain Maintenance District No. 02 Las Lomas (Woodridge)**

(hereafter referred to as "District"), which includes the lots and parcels of land within the residential subdivision known as Las Lomas (Woodridge), Tract 2525-1 within the City limits of Atascadero. This Engineer's Report (hereafter referred to as "Report") has been prepared in connection with the levy and collection of annual assessments related thereto for fiscal year 2008/2009.

The City Council formed the District, and provided for the levy and collection of annual assessments on the County tax rolls to provide ongoing funding for the costs and expenses required to service and maintain the street and storm drain improvements and facilities associated with and resulting from the development of properties within the District. The improvements to be provided by the District and the assessments described herein are made pursuant to the 1982 Act and the substantive and procedural provisions of the California Constitution.

This Report describes the District, the improvements, and the assessments to be levied against properties in connection with the special benefits the properties will receive from the maintenance and servicing of the District improvements and facilities commencing in fiscal year 2005/2006. The annual assessments described herein will provide a funding source for the continued operation and maintenance of streets, storm drain system and appurtenant facilities installed in connection with the development of properties within the District.

The improvements and assessments described in this Report are based on the planned development of properties within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the streets and storm drain system that provides special benefits to properties within the District. The structure of the District (organization), the proposed improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for Tract 2525-1; and by reference these plans and specifications are made part of this Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the San Luis Obispo County Assessor's Office. The San Luis Obispo County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

As part of this District formation, the City of Atascadero conducted a Property Owner Protest Ballot proceeding for the proposed levy of a new assessment pursuant to the provisions of the *California Constitution, Article XIII D Section 4*. In conjunction with this ballot proceeding, the City Council conducted a noticed public hearing to consider public testimonies, comments and written protests regarding the formation of the District and levy of assessments. Upon conclusion of the public hearing, property owner protest ballots received were opened and tabulated to determine whether majority protest existed (ballots were weighted based on assessment amounts), and by resolution the City Council confirmed the results of the ballot tabulation. Tabulation of the ballots indicated that majority protest did not exist for the proposed assessments and the assessment range formula presented and described herein; therefore, the City Council approved the Report (as submitted or amended), ordered the formation of the District, and approved the levy and collection of assessments. The assessments for fiscal year 2005/2006 were submitted to the San Luis Obispo County Auditor/Controller for inclusion on the property tax roll for each parcel.

Each subsequent fiscal year, a Report shall be prepared and presented to the City Council describing any changes to the improvements, proposed services, the annual budget or assessments for that fiscal year and the City Council may hold a noticed public hearing regarding these matters prior to approving and ordering the proposed levy of assessments. If the proposed assessments for the District exceed the maximum assessment described herein (as approved by the property owners), the new or increased assessment must be confirmed through another property owner protest ballot proceeding before such an assessment may be imposed. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

This Report consists of five (5) parts:

## Part I

**Plans and Specifications:** A description of the District boundaries and the proposed improvements associated with the District. The District has a single benefit zone encompassing the properties within the territory identified as the residential subdivision of Las Lomas (Woodridge), Tract 2525-1.

## Part II

**The Method of Apportionment:** A discussion of benefits the improvements and services provided to properties within the District and the method of calculating each property's proportional special benefit and annual assessment. This section also identifies and outlines an Assessment Range Formula that provides for an annual adjustment to the maximum assessment rate that establishes limits on future assessments, but also provides for reasonable cost

adjustments due to inflation without the added expense of additional property owner protest ballot proceedings.

### **Part III**

**The District Budget:** An estimate of the annual costs to operate, maintain and service the street and storm drain improvements and facilities installed and constructed as part of the development of properties within the District. This budget includes an estimate of anticipated direct maintenance costs and incidental expenses including, but not limited to administration expenses and the collection of appropriate fund balances. The special benefit assessments are based on the overall operation costs minus any costs that are considered general benefit. The proposed assessments for the first fiscal year (2005/2006), and each subsequent year shall be based on the estimated net annual cost of operating, maintaining and servicing the District improvements for that fiscal year as well as funds to be collected in installments to perform maintenance activities that cannot be reasonably collected in a single fiscal year's assessments. The maximum assessment (Rate per Equivalent Benefit Unit) approved in fiscal year 2005/2006 established the initial maximum assessment for the District and shall be adjusted annually by the Assessment Range Formula described in the method of apportionment.

### **Part IV**

**District Diagram:** A Diagram showing the exterior boundaries of the District is provided in this Report and includes the parcels that receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of the parcels as shown on the San Luis Obispo County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

### **Part V**

**Assessment Roll:** A listing of the proposed assessment amount to be applied to each parcel within the District for the fiscal year 2008/2009. The proposed assessment amount for each parcel is based on the parcel's proportional special benefit as outlined in the method of apportionment and the maximum assessment rate.

## **PART I — PLANS AND SPECIFICATIONS**

### **A. Benefiting Properties within the District**

The territory within the District consists of the lots, parcels and subdivisions of land within the proposed residential subdivision known as the Las Lomas (Woodridge), Tract 2525-1, which encompasses an area of land totaling approximately one hundred twenty-two acres (121.65 acres).

This residential subdivision is planned to include one hundred forty-three (143) single-family residential units; thirty-five (35) condominium/senior housing units; and a single one hundred (100) unit multi-family residential project at build-out. The planned subdivision is situated in the southeast portion of the City of Atascadero and is generally located:

- South and east of Halcon Road;
- East of Highway 101 and El Camino Real
- South and west of the Southern Pacific Railroad Tracks; and
- North of Salinas Road and Santa Cruz Road

The parcels within the District at the time of formation were identified by the San Luis Obispo County Assessor's Office as parcel numbers: 045-311-001; 045-401-015; 045-401-016; 045-411-001; and 045-412-001.

### **B. Funding authorized by the 1982 Act**

As generally defined by the Benefit Assessment Act of 1982 and applicable to this District, the City may impose a benefit assessment to finance the maintenance and operation costs of the following services:

- 1) Drainage and Flood Control
- 2) Streets and Roads;

In addition to imposing a benefit assessment for the annual maintenance and operation of the District improvements, the City may also authorize an assessment or utilize existing assessment revenues to finance the installation, construction or replacement of drainage and flood control facilities as well as the street and road improvements (with some limitations). While such activities are permitted under the 1982 Act, the budget and assessments for this District only provide for normal maintenance and operation of the improvements. Since most major rehabilitation/construction projects result from unforeseen damages, the extent and cost of such projects are not easily predicted and to accumulate funds as part of the normal annual assessments would not be reasonable. If such funding becomes necessary,

the City may present a new or increased assessment to the property owners to support the projects.

### **C. Description of Improvements and Services**

The purpose of this District is to fund the activities necessary to maintain and service the local streets and the drainage and flood control systems constructed and installed in connection with development of properties within the residential subdivision known as Las Lomas (Woodridge), Tract 2525-1 pursuant to approved development plans and agreements. The improvements may consist of all or a portion of the public streets, drainage and flood control facilities associated with Tract 2525-1 and the maintenance of these improvements may include but are not limited to the materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition. The maintenance of the improvements and related activities shall be funded entirely or partially through the District assessments. The District improvements and services are generally described as:

- Street maintenance that may include but is not limited to the repair and servicing of street surfaces, curbs, gutters, bridges, driveway approaches, sidewalks, barricades, delineation, signage or other facilities within the public street right-of-ways installed in connection with the development of properties in Tract 2525-1 and that have been dedicated to the City;
- Storm drain and flood control maintenance that may include but is not limited to inspection, repair and servicing of drainage basins, inlets, catch basins, manholes, outlets, drywells, pumps, filters and storm drain pipes installed in connection with the development of properties of Tract 2525-1 as well as any off-site improvements and facilities directly associated with the aforementioned infrastructure that is deemed necessary to service or protect the properties including waste water treatment;
- Appurtenant, equipment, materials and service contracts related to the aforementioned improvements and facilities;
- Specifically excluded are those improvements or facilities: located on private property or common areas; that may be provided or maintained by an agency other than the City; that may be provide by another assessment or tax levied by the City; or that may be provided and maintained by a Homeowner's Association or similar entity.

Detailed maps and descriptions of the location and extent of the specific improvements to be maintained by the District are on file in the Office of Public Works and by reference are made part of this Report. Those portions of the District improvements that may be identified as general benefit or will be funded in whole or in part by other revenue sources as part of the approved development agreements, will not be included as part of the District assessments. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received.

## Street Maintenance

The street maintenance program may include, but is not limited to: the repair of potholes, cracks or other failures in the asphalt surface; repair or replacement of curbs, gutters, driveway approaches and sidewalks as required as part of maintaining the streets; repair or installation of street signs, barricades, fencing or other delineation; mechanized sweeping and cleaning of the streets and gutters; slurry sealing, overlays and re-striping of the street surfaces. The specific activities and timing of various street and road maintenance services shall be determined by the City's Public Works Department as necessary to extend the life of the streets or to improve traffic circulation and safety as available funding permits. Specifically the street improvements for this District are identified as:

- Approximately 290,610 square feet of asphalt street surface located on the various interior streets identified as Calle Milano, Eliano Street, Via Cielo, Avion Road, Alcotan Lane, and Azor Lane;
- Approximately 13,750 linear feet of curb and gutter along Calle Milano, Eliano Street, Via Cielo, Avion Road, Alcotan Lane, and Azor Lane;
- Approximately 1,485 linear feet of curb and gutter in and around the median islands on Calle Milano and at Via Cielo;
- Approximately 145 driveway approaches, 45,264 square feet of sidewalks and various street signs within the District;
- Specifically not included as part of the street maintenance program are the costs associated with major replacements or reconstruction. Although the District assessments will provide funding for regular maintenance and servicing of the improvements that will extend the useful life of the street improvements, the assessments are not intended to fund major replacements or reconstruction of the street surfaces or adjacent improvements such as curbs, gutters or driveway approaches. The costs of extensive replacement or reconstruction activities such as grinding and resurfacing of the asphalt; and replacement of curbs, gutters driveway approaches and sidewalks is significantly more than the amount that can reasonably be collected annually under the provisions of the 1982 Act. When such repairs or activities are deemed necessary, the City will consider various financing options including new or increased assessments for property owner approval.

The Public Works Department shall authorize the operational activities and maintenance of the public street and right-of-way improvements, facilities and services that may include, but are not limited to:

- Regular street sweeping services necessary to control dirt and debris on street surfaces and gutters;
- Annual inspection of street surface and repair of potholes and surface cracks as needed;
- Periodic slurry or overly of street surfaces and driveway approaches (typically one or the other once every five years);

- Periodic re-striping of traffic lanes, bike lanes, street parking areas, crosswalks and intersections (typically in conjunction with slurry or overly activities);
- Graffiti abatement of public improvements within the street right-of-ways that are maintained by the District including but not limited to sandblasting, repainting and repair of fences, walls, barricades, sidewalks and signage as needed;
- Annual inspection and periodic repair or replacement of decorative street-pavers as needed;
- Annual inspection and minor repairs of curbs, gutters, driveway approaches and sidewalks including partial segment replacements as needed to ensure pedestrian and vehicle safety or the integrity of the street;
- Annual inspection and periodic repair or rehabilitation of street signs and traffic control devices;
- Annual inspection and repair of barricades, street-fencing, delineation or retaining walls within the street right-of-ways as needed.

A portion of the services described above are not performed on an annual basis but rather on a periodic basis, such as slurry sealing or overlaying the asphalt streets, and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent when sufficient funds have been accumulated to perform the services deemed necessary by the City (approximately every five years). This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

### **Storm Drain and Flood Control Maintenance**

The storm drain and flood control system associated with the District may include but is not limited to: drainage basins and bio-filters; channelways; storm drain inlets, catch basins, manholes, outlets; drywells, pumps, filters and pipes. The storm drain system to be maintained primarily involves on-site facilities (within the District boundaries) but may also include off-site improvements such as water treatment equipment, facilities or services mandated or required by Federal, State or County regulations for water pollution control. The annual assessments for this District are intended to support a storm drain and flood control maintenance program that will adequately regulate and control storm water runoff resulting from the development of properties within the District. This maintenance program may include but is not limited to: inspection and documentation of the system; cleaning, servicing or repair of the facilities and equipment; and the partial replacement or rehabilitation of equipment and facilities. The storm drain and flood control system includes but is not limited to:

- Approximately 175,550 square feet of drainage basin area;

- Twenty-four (24) inlets, outlets and manholes located throughout Tract 2525-1;
- Approximately 4,965 linear feet of storm drain pipe ranging from 18 inches to 36 inches in diameter;

The Public Works Department shall authorize and schedule the operational activities and maintenance of the storm drain and storm water pollution treatment infrastructure, facilities and services that may include, but are not limited to:

- Cleaning of storm drain inlets, catch basins, manholes and pipes as needed;
- Stencil maintenance and documentation of facilities as required by Federal, State or County regulations;
- Cleaning and landscape maintenance of the drainage basins, bio-filter areas or channelways as needed;
- Debris removal and pest control in and around the storm drain facilities as needed;
- Minor repairs and maintenance of the storm drain inlets, catch basins and outlets as needed;
- Street sweeping services necessary to control debris and water flow for the storm drain system; and,
- The operational costs related to NPDES compliance requirements.

A portion of the services described above are not performed on an annual basis but rather on a periodic basis such as minor repairs to the storm drain inlets, catch basins and outlets, and the funds necessary for these activities are collected in installments as part of the annual assessments. The monies collected each year for these services will be accumulated in a special fund of the District (Reserve Fund or Capital Improvement Fund). The monies accumulated for these activities shall be spent as needed to perform the services deemed necessary by the City. This process of accumulating funds (installments) shall continue until such time the District is dissolved; or the City determines that such funding procedures require modification. Changes in the process of accumulating funds that would result in an increase to the annual assessment rate must be presented to the property owners for approval prior to imposing such an increase.

## **PART II — METHOD OF APPORTIONMENT**

### **A. General**

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements as well as streets, roads and appurtenant facilities. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service”.*

Furthermore:

*“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.”*

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

### **B. Benefit Analysis**

Each of the proposed improvements and services, and the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1982 Act and the California Constitution. The street and storm drain improvements associated with this District were necessary and essential requirements for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City General Plan. As such the ongoing operation, servicing and maintenance of those improvements would otherwise be the direct financial obligation of each individual property owner. Since each parcel to be assessed within the District could not have been developed in the absence of these improvements and facilities, each parcel has a direct investment in the proper maintenance of the improvements that is over and above any general benefits that may be conferred by such improvements and services.

The ongoing maintenance and servicing of the District improvements is an integral part of the appearance, use and preservation of the properties within the District and such services

to be funded by annual assessments confer a particular and distinct special benefit to those parcels. The proper maintenance of streets and appurtenant facilities allows individual parcels to be used to their fullest extent by ensuring the safe and efficient movement of people and goods to and from the benefiting properties. Likewise, the maintenance and servicing of the storm drain system ensures proper water flow and control of excess water during periods of rain, which is essential to preservation and protection of private property. Together the maintenance and servicing of the streets and storm drain system contributes to a specific enhancement of each of the parcels within the District and the absence of adequate maintenance and servicing of the District improvements could eventually have a negative impact on properties within the District.

Although the improvements may include public streets and storm drain facilities that connect to similar facilities outside the District boundaries, it is clear that the construction and installation of these improvements were only necessary for the development of properties within the District. As such, these improvements were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the ongoing maintenance, servicing and operation of the District improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District. Any improvement or portion thereof (particularly off-site storm drain facilities) that may be considered general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within this District. However, the costs associated with installation or improvement of any off-site facilities that benefit the parcels within this District as well as other properties (shared benefit) may be allocated to the parcels within the District based on their proportional special benefit from such improvements.

### **C. Assessment Methodology**

The costs associated with the improvements and services shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the California Constitution Article XIID Section 4, each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The benefit formula used to determine the assessment obligation is therefore based upon both the improvements that benefit the parcels within the District as well as the proposed land use of each property as compared to other parcels that benefit from those specific improvements.

The method of apportionment established for this District and described herein, reflects the proportional special benefit each property receives from the improvements and services based on the actual or proposed land use of that parcel as compared to other properties within the District based on similarities and differences in parcel land use.

Upon review of the improvements and the proposed development of properties within the District it has been determined that the residential properties receive similar special benefits

from each of the improvements and services to be funded by annual assessments and a single zone of benefit is appropriate for the allocation of the assessments and proportional special benefit.

### **Equivalent Benefit Units:**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of the other properties within the District. The method of apportionment established for most districts formed under the 1982 Act utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU) and the other land uses are converted to a weighted EBU based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to a single-family home site.

Although the Equivalent Benefit Unit method of apportioning special benefit is most commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District.

### **EBU Application by Land Use:**

**Single-family Residential** — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.0 EBU per lot or parcel. This is the base value that the other properties are compared and weighted against (i.e. Equivalent Benefit Unit "EBU").

**Multi-family Residential** — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property. (This land use typically includes apartments, duplexes, triplex etc., but does not generally include condominiums, town-homes or mobilehome parks). Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single-family residential property, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in

proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, an appropriate allocation of special benefit for multi-family residential properties as compared to a single-family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 50 units; 0.50 EBU per unit for units 51 through 100; and 0.25 EBU per unit for the remaining units.

**Condominium/Town-home Units** — Condominiums and town-homes tend to share attributes of both single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally, the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. (There is no adjustment for parcels with more than five units).

**Planned-Residential Development** — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed).

**Vacant Residential** — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent). Although the assessed value of an individual property is not a direct reflection of the property's special benefit, this general correlation between land value and structure value does provide a reasonable basis for apportioning special benefit for vacant residential properties. Utilizing this twenty-five percent (25%) apportionment and the number of single-family residential units typically developed per acre of land (an

average of 4 residential units per acre) an Equivalent Benefit Unit of 1.0 EBU per acre (4 units per acre x 25%) is derived and presents an appropriate apportionment of special benefit for vacant residential properties. Recognizing that the full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU). Parcels less than one acre shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract).

**Exempt Parcels** — This land use identifies properties that are not assessed and are assigned 0.0 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District.;
- Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed annually by the assessment engineer to confirm the parcels current development status. Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

**Special Cases** — In many districts where multiple land use classifications are involved, there are usually one or more properties for which the standard land use classifications do not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

**Land Uses and Equivalent Benefit Units**

<b>Property Type</b>	<b>Equivalent Benefit Units</b>	<b>Multiplier</b>
Single-family Residential	1.00	per Unit/Lot/Parcel
Multi-family Residential	0.75	per Unit for the First 50 Units
	0.50	per Unit for Units 51-100
	0.25	per Unit for all remaining units
Condominium/Town-home Units	0.75	per Unit
Planned-Residential Development	1.00	per Planned SF-Residential Lot
	0.75	per Planned Condominium
	0.75	per Unit for the First 50 Units
	0.50	per Unit for Units 51-100
	0.25	per Unit for all remaining units
Vacant Residential Land	1.00	per Acre
Exempt Parcels	0.00	per Parcel

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of the individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of the parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

**D. Assessment Range Formula**

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIII C and XIII D), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved

by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (Proposition 218 implementing legislation).

The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, the notice and assessment ballots presented to the property owners for approval, included a maximum assessment amount for fiscal year 2005/2006 (initial maximum assessment), identification of the corresponding maximum assessment rate and a summary of the Assessment Range Formula described herein.

The Assessment Range Formula for this District shall be applied to the future assessments and is generally defined:

- If the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment Rate, then the proposed annual assessment is not considered an increased assessment.
- The Maximum Assessment Rate is equal to the (Initial) Maximum Assessment Rate established for fiscal year 2007/2008 adjusted annually by the greater of three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) of "All Urban Consumers" for the San Francisco-Oakland-San Jose Area.

Beginning in the second fiscal year (fiscal year 2006/2007) and each fiscal year thereafter, the Maximum Assessment Rate will be recalculated and a new Maximum Assessment Rate established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate shall be calculated independent of the District's annual budget and proposed assessment. The annual percentage change in CPI shall be based on available data provided by the U.S. Department of Labor; Bureau of Labor Statistics at the time the annual Report is prepared. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

Any proposed annual assessment (rate per EBU) less than or equal to the calculated (adjusted) Maximum Assessment Rate is not considered an increased assessment, even if the proposed assessment is significantly greater than the assessment applied in the prior fiscal year. Likewise, modifications to the method of apportionment that increase the proportional special benefit assigned to a particular land use classification would be considered an increased assessment. Conversely, reductions in the proportional special benefit assigned to a land use classification is permitted. Changes in land use or size of an individual property resulting in an assessment increase, is not considered an increased assessment.

To impose a new or increased assessment other than the annual inflationary adjustment provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution Article XIID Section 4c, that requires a public hearing and certain protest procedures including mailed notice of the public hearing and

property owner protest balloting. Property owners through the balloting process must approve a proposed new or increased assessment before such an assessment may be imposed.

As part of the District formation, property owners shall be balloted for a special benefit assessment necessary for the annual operation and maintenance of the District improvements. Although this Report establishes an assessment amount for each of the existing properties within the District and this amount is used to determine if majority protest exists in the ballot tabulation, these assessments are based on the initial maximum assessment rate and method of apportionment described in this Report. The notice and ballot presented to the property owners identifies the initial maximum assessment rate and the Assessment Range Formula described above and is the basis upon which the property owners cast their ballots.

## PART III — DISTRICT BUDGET

Budget Items	Total Budget	2008/09 Assessment	2007/08 Assessment
<b>DIRECT COSTS</b>			
<b>Streets &amp; Roads</b>			
Annual Inspection & Maintenance: Street Surfaces	\$ 4,340	\$ 1,085	\$ 1,054
Annual Inspection & Maintenance: Curbs, Gutters, Approaches & Sidewalks	3,103	776	753
Annual Inspection & Maintenance: Signs, Barricades & Other Right-of-Way Facilities	94	23	23
Mechanized Cleaning & Sweeping: Streets	1,570	392	381
Collection for Periodic Street Surface Activities: Slurry Seal, Overlay, Non-Asphalt Repairs	50,886	14,405	12,351
Collection for Periodic Street Re-stripping	67	20	16
Collection for Periodic Repair Activities: Curbs, Gutters, Approaches & Sidewalks	1,477	400	359
<b>Total Annual Funding: Streets</b>	<b>\$ 61,537</b>	<b>\$ 17,102</b>	<b>\$ 14,936</b>
<b>Storm Drain Improvements</b>			
Annual Inspection & Maintenance: Drainage Basins and/or Channelways	\$ 30,737	\$ 7,684	\$ 7,461
Annual Inspection, Maintenance & Cleaning: Inlets, Catch Basins, Manholes, Outlets & Drywells	333	83	81
Annual Inspection & Maintenance: Storm Drain Pipes	985	246	239
Collection for Periodic Debris Removal, Rehabilitation & Repairs: Basin & Channelway Surfaces	4,521	1,130	1,097
Collection for Periodic Repairs & Rehabilitation: Storm Drain Infrastructure	1,000	250	243
<b>Total Annual Funding: Storm Drain Improvements</b>	<b>\$ 37,575</b>	<b>\$ 9,394</b>	<b>\$ 9,120</b>
<b>ADMINISTRATION EXPENSES</b>			
<i>Annual Administration Expenses</i>			
City Annual Administration & Overhead	\$ 10,316	\$ 10,316	\$ 10,016
Professional Fees & Services	3,373	3,373	3,275
County Administration Fee	290	290	61
Miscellaneous Administration Expenses	344	344	334
<b>Total Annual Administration Costs</b>	<b>\$ 14,324</b>	<b>\$ 14,324</b>	<b>\$ 13,686</b>
<b>LEVY ADJUSTMENTS</b>			
Reserve Fund Collection/(Transfer)	\$ 3,609	\$ -	\$ 1,887
General Benefit (Contribution)	0	0	0
Revenues from Other Sources (Contribution)	0	0	0
<b>Total Levy Adjustments</b>	<b>\$ 3,609</b>	<b>\$ -</b>	<b>\$ 1,887</b>
<b>BALANCE TO LEVY</b>	<b>\$117,046</b>	<b>\$ 40,819</b>	<b>\$ 39,629</b>
<b>DISTRICT STATISTICS</b>			
Total Parcels		151	151
Parcels Levied		145	145
Total EBU		231.75	231.75
Levy per EBU		<b>\$ 176.14</b>	<b>\$ 171.00</b>
Maximum Levy per EBU		<b>\$ 545.21</b>	<b>\$ 529.33</b>
<b>FUND BALANCE INFORMATION</b>			
Operating Reserve Fund — Beginning Balance		\$ 15,897	
Operating Reserve Fund — Collections/(Transfers)		-	
Estimated Ending Reserve Balance		<b>\$ 15,897</b>	
Improvement Fund — Beginning Balance		\$ 97,189	
Improvement Fund Collection — From Periodic Maintenance Collections		16,205	
Estimated Ending Capital Improvement Project (CIP) Balance		<b>\$113,394</b>	
<b>Estimated Ending Fund Balance (Reserves &amp; CIP)</b>		<b>\$129,291</b>	

The proposed Maximum Assessment per EBU shown above is based on the cost of providing the District improvements and does not include any other assessments or charges imposed on the properties. The maximum assessments increased by 3.0% from the 2007/2008 fiscal year.

## **PART IV — DISTRICT DIAGRAMS**

The parcels within the Street and Storm Drain Maintenance District No. 02 Las Lomas (Woodridge) consist of the lots, parcels and subdivisions of land located in the planned residential development known as Las Lomas (Woodridge), Tract 2525-1. The District covers approximately one hundred twenty-two acres (121.65 acres) in the southeast portion of the City of Atascadero.

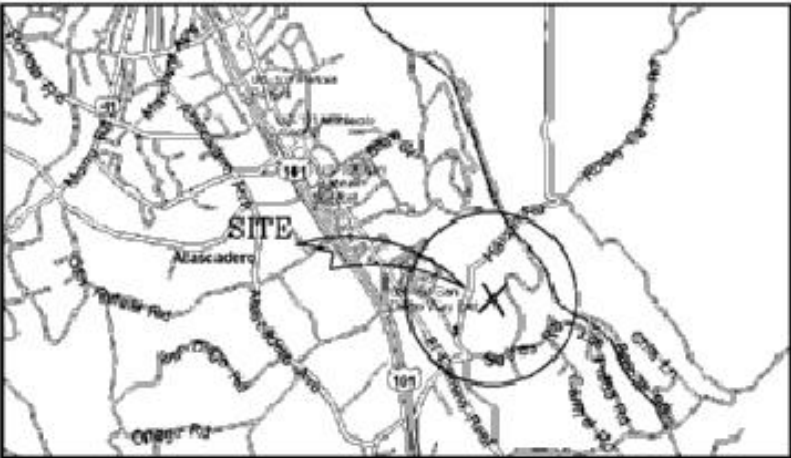
The following District Diagram is based on the San Luis Obispo County Assessor's Maps and the San Luis Obispo County Assessor's information and identifies the parcels of land within the proposed District, as the same existed at the time this Report was prepared. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram. The maximum assessment rate, assessment range formula and the proposed assessment amount for each of the existing parcels within the District as described herein, shall be presented to the property owners of record for approval or protest in accordance with the provisions of the California Constitution.

# BOUNDARY MAP OF LANDSCAPING AND LIGHTING DISTRICT NO. 02 (WOODRIDGE)

CITY OF ATASCADERO  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CITY CLERK THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2006.

I HEREBY CERTIFY THAT THIS MAP SHOWING THE BOUNDARIES OF LANDSCAPING AND LIGHTING DISTRICT NO. 02 (WOODRIDGE), CITY OF ATASCADERO, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ATASCADERO AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2006, BY ITS RESOLUTION NO. \_\_\_\_\_.



VICINITY MAP

Woodridge

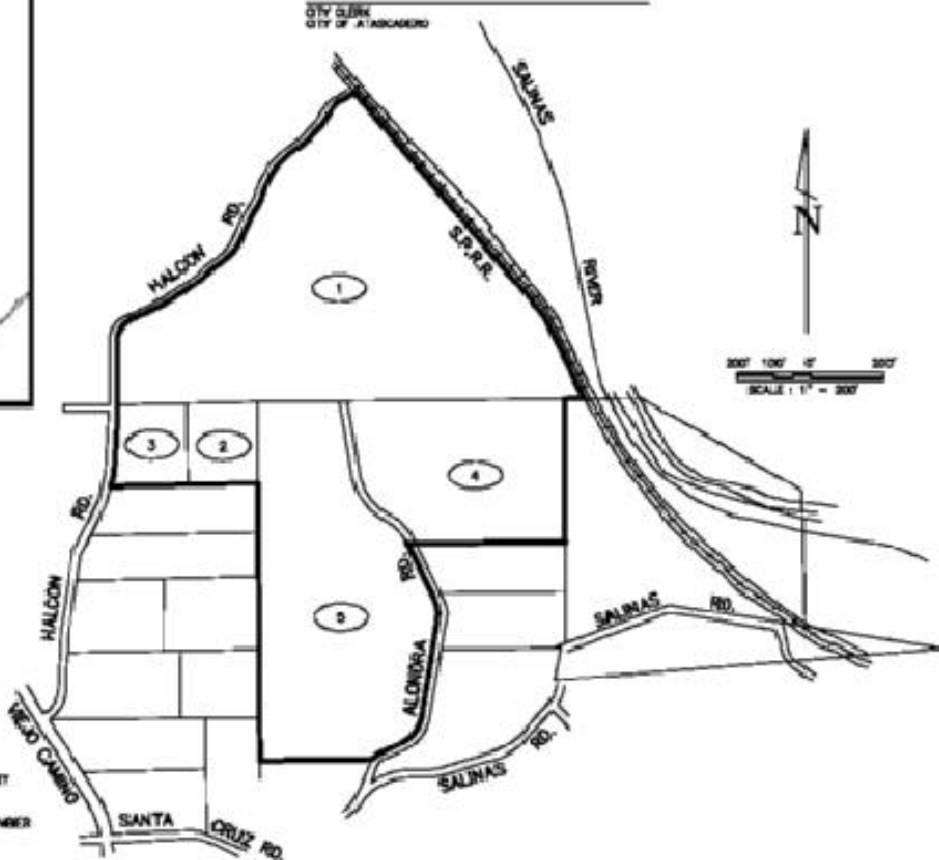
MAP REFERENCE	ASSOCIATED PARCEL NO.	TRACT NO.
1	045-311-001	2626-1
2	045-421-013	2626-1
3	045-421-014	2626-1
4	045-111-001	2626-1
5	045-413-001	2626-1



**MuniFinancial**  
 27900 Via Indivivida  
 Suite 150  
 Temecula, California 92590-9999  
 Phone (951) 927-8500 Fax (951) 927-8500

T604013-1026 (04-06AM) MARCH 2006

**LEGEND**  
 PROPOSED BOUNDARY  
 MAP REFERENCE NUMBER



## **PART V — ASSESSMENT ROLL**

Parcel identification for each lot or parcel within the District is based on the Assessment Diagram presented herein and is based on available parcel maps and property data from the San Luis Obispo County Assessor's Office at the time the Engineer's Report was prepared. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

Non-assessable lots or parcels may include, but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-of-ways, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that can not be developed or has little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the 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 or parcels shall be based on the method of apportionment and assessment rate described in this Report as approved by the City Council. Therefore, if a single parcel is subdivided to multiple parcels, the assessment amount 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.

The following is a list of the parcels and proposed assessment amounts for each of the parcels within the District as determined by the assessment rates and method of apportionment described herein:

City of Atascadero Street and Storm Drain Maintenance District No. 02 (Las Lomas)  
 Engineer's Annual Levy Report  
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APN	NAME	ADDRESS	EBU	APPLIED RATE	CHARGE	Max Tax
045-311-011	WOODLANDS ATASCADERO LLC		62.5	176.14	11,008.76	545.21
045-311-012	ATASCADERO TOWNHOMES LLC		26.25	176.14	4,623.68	545.21
045-312-001	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-002	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-003	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-004	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-005	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-006	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-007	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-008	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-009	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-010	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-011	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-012	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-013	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-014	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-015	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-016	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-017	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-018	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-019	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-020	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-021	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-022	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-023	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-024	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-025	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-026	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-027	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-028	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-029	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-030	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-031	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-032	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-033	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-034	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-035	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-036	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-037	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-038	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-039	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-040	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-041	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-042	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-043	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-312-044	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-045	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-046	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-047	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21

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APN	NAME	ADDRESS	EBU	APPLIED RATE	CHARGE	Max Tax
045-312-048	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-049	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-050	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-051	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-052	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-053	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-054	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-055	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-312-056	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-001	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-002	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-003	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-004	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-005	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-006	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-007	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-008	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-009	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-010	ATASCADERO VENTURES LLC	ALONDRA	1.0	176.14	176.14	545.21
045-313-011	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-012	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-013	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-014	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-015	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-016	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-017	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-018	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-019	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-020	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-313-021	ATASCADERO VENTURES LLC A DE LLC		1.0	176.14	176.14	545.21
045-314-001	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-002	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-003	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
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045-314-005	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
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045-314-017	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-018	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-019	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-020	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-021	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21

City of Atascadero Street and Storm Drain Maintenance District No. 02 (Las Lomas)  
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APN	NAME	ADDRESS	EBU	APPLIED RATE	CHARGE	Max Tax
045-314-022	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-023	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-024	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-025	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-026	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-027	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-028	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-029	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-030	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-031	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-032	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-314-033	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-001	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-002	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-003	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-004	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-005	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-006	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-007	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-008	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-009	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-010	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-011	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-012	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-013	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-014	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-015	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-016	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-017	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-018	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-019	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-020	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-021	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-022	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-023	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-024	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-025	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-026	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-027	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-028	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-029	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-030	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-031	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-032	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
045-315-033	TRIMARK PACIFIC-LA TERRAZA LLC	ALONDRA	1.0	176.14	176.14	545.21
Summary Fields	Totals					
EBU Count	231.75					
APN Count	145.00					
Charge Total *	\$ 40,820.46					

\* Slight variance due to rounding