

**CITY OF ATASCADERO**  
ENGINEER'S ANNUAL LEVY REPORT FOR  
LANDSCAPING AND LIGHTING DISTRICT NO. 01  
(APPLE VALLEY)  
FISCAL YEAR 2009/2010



**ATASCADERO**  
LANDSCAPING AND LIGHTING DISTRICT NO. 01  
(APPLE VALLEY)

Intent Meeting: May 12, 2009  
Public Hearing: June 9, 2009



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# ENGINEER'S REPORT AFFIDAVIT

## Atascadero Landscaping and Lighting District No. 01 (Apple Valley)

The District includes the parcels of land within the residential subdivision known as  
**Apple Valley, Tract 2495**

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

This Report and the enclosed budget, assessments and diagrams describe the Landscaping and Lighting District No. 01 (Apple Valley) 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 \_\_\_\_\_ day of \_\_\_\_\_, 2009.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Atascadero

By: Adina Vazquez  
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## INTRODUCTION

Pursuant to the provisions of the *Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500* (hereafter referred to as the "1972 Act"), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIID* (hereafter referred to as "Article XIID"), the City Council of the City of Atascadero, County of San Luis Obispo, State of California (hereafter referred to as "City"), executed the proceedings required for the establishment of the special benefit assessment district designated as:

### **Landscaping and Lighting District No. 01 (Apple Valley)**

(hereafter referred to as the "District"), which includes the lots and parcels of land within the residential subdivision known as Apple Valley, Tract 2495 within the City limits of Atascadero. This Engineer's Report (hereafter referred to as the "Report") has been prepared in connection with the levy and collection of annual assessments related thereto for fiscal year 2009/2010, as required pursuant to Chapter 1, Article 4 of the 1972 Act.

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 landscaping and lighting improvements 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 1972 Act and the substantive and procedural provisions of Article XIID.

This Report describes the District, the improvements, and the proposed 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. The annual assessments will provide a funding source for the continued operation and maintenance of public landscaping and lighting improvements 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 improvements. The boundaries of the District, the proposed improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for Tract 2495; 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 the 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 on May 24, 2005 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, 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, an Engineer's Report shall be prepared and presented to the City Council describing the District any changes to the District or improvements and the proposed budget and assessments for that fiscal year and the City Council shall 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 Apple Valley, Tract 2495.

### 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 landscaping and lighting 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 will 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 2009/2010. 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. Description of the District**

The territory within the District consists of the lots, parcels and subdivisions of land within the proposed residential subdivision known as the Apple Valley, Tract 2495, which encompasses an area of land totaling approximately twenty-eight acres.

This residential subdivision is planned to include seventy (70) single-family residential homes at build-out. The planned subdivision is situated in the northern portion of the City of Atascadero just southwest of Highway 101 and is generally located:

- South of Del Rio Road;
- North of Conejo Road;
- West of Ramona Road; and,
- East of Graves Creek

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

#### **Improvements and Services Permitted Pursuant to the 1972 Act**

As generally defined by the 1972 Act and applicable to this District, the improvements and associated assessments may include one or more of the following:

- 1) The installation or planting of landscaping;
- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities;
- 3) The installation or construction of public lighting facilities including, but not limited to street lights and traffic signals;
- 4) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof;
- 5) The installation of park or recreational improvements, including, but not limited to, all of the following:
  - a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
  - b) Lights, playground equipment, play courts, and public restrooms.
- 6) The acquisition of land for park, recreational, or open-space purposes or any existing improvement otherwise authorized pursuant to this section.

- 7) The maintenance or servicing, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement including but not limited to:
  - a) Repair, removal, or replacement of all or any part of any improvements;
  - b) Grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
  - c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
  - d) The removal of trimmings, rubbish, debris, and other solid waste;
  - e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti;
  - f) Electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements;
  - g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
- 8) Incidental expenses associated with the improvements including, but not limited to:
  - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - c) Compensation payable to the County for collection of assessments;
  - d) Compensation of any engineer or attorney employed to render services;
  - e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
  - f) Costs associated with any elections held for the approval of a new or increased assessment.

### **General Description of the Improvements**

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of local landscaping and street lighting improvements established or installed in connection with development of properties within the District. The improvements may consist of all or a portion of the public landscaped areas, street lighting and appurtenant facilities within and adjacent to the District (Tract 2495). These improvements generally include, but are not limited to the materials, equipment, utilities, labor, appurtenant facilities and expenses necessary for the ongoing maintenance and operation of public street lighting as well as landscaped parkways, medians, slopes, trails, park areas, drainage basins, open space areas and other designated easements or right-of-ways constructed and installed as part of the development plans and agreements approved for the development of each lot and parcel within the District. The improvements to be maintained and funded entirely or partially through the District assessments are generally described as:

- Streetscape landscaping including street trees located on the perimeter of the development and interior streets of Tract 2495 that are within the public right-of-ways or easements and dedicated to the City for maintenance;
- Open space areas and fuel modification areas within or adjacent to the District boundaries;
- Park areas, recreational equipment, trails and landscaped drainage facilities developed and constructed as part of developing properties within Tract 2495;
- Public lighting facilities including street lighting, safety lighting and ornamental lighting installed as part of the residential development or landscaped improvement areas;
- Appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements;
- Specifically not included as District improvements are those improvements located on private property, improvements and facilities that may be provided or maintained by an agency other than the City; improvements and facilities that may be provide by another assessment or tax levied by the City or any improvement 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.

### **Landscape Improvements**

The landscape improvements for the District may include, but are not limited to turf, ground cover, shrubs and plants, trees, irrigation and drainage systems, ornamental lighting, masonry walls or other fencing, hardscape improvements, monuments, and associated appurtenant facilities located within the landscape easements or public right-of-ways. Specifically the landscape improvement areas for this District are identified as:

- Approximately 30,580 square feet of streetscape (parkway) landscaping within the public right-of-ways located on the perimeter of the development (south side of Del Rio Road); and along various locations of the interior streets including Via Colonia Court, San Ramon Road, Via Huerto Court, Avenida Manzana, and San Ramon Road.
- Approximately 108 street trees located along Del Rio Road, Via Colonia Court, San Ramon Road, Via Huerto Court, Avenida Manzana, San Ramon Road and Conejo Road;
- Approximately 12,541 square feet of landscaping and trees within the median islands on San Ramon Road located at the two entryways to the development (Del Rio Road and Conejo Road);
- Approximately 106,460 square feet of non-irrigated open space area within the District;

- Approximately 109,837 square feet of irrigated park and open space areas within the boundaries of the District including 56,647 square feet of turf; 40,335 square feet of irrigated open space; and 12,855 square feet of landscaped slopes within two drainage basins (6,690 and 6,165 square feet respectively); along with various trees and picnic areas;
- Approximately 10,320 square feet of paths and trails, 25,394 square feet sidewalks and 5,145 linear feet of fencing within and adjacent to the various landscape improvement areas;

### **Public Lighting Improvements**

The lighting improvements may include but are not limited to the cost of providing electrical energy and servicing of lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with:

- Lighting facilities located within the landscaped areas including safety lights, security lights or ornamental lights installed as part of the District improvements.

## PART II — METHOD OF APPORTIONMENT

### A. General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, which include the construction, maintenance, and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices and have been established pursuant to the 1972 Act and the provisions of Article XIID. 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, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the 1972 Act and Article XIID. The improvements provided by this District and for which properties will be assessed have been identified as necessary, required and/or desired 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, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are a distinct and special benefit to the properties within the District. Any improvement or portion thereof that is considered to be of general benefit shall be funded by other revenue sources and not included as part of the special benefit assessments allocated to properties within the District.

#### Special Benefit

The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements and the desirability and security of those properties is enhanced by the presence of public lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with landscape improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area and properties.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, dust and debris control, and fire prevention.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Enhanced quality of life through well-maintained green space and landscaped areas.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits of street lighting and other public lighting facilities are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads, streets and public areas.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal act and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to the esthetic value and desirability of each of the assessed parcels within the District and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the District improvements would have a negative impact on the properties within the District.

### **General Benefit**

In reviewing each of the District improvements, the proximity of those improvements to both properties within the District and those outside the District as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the District and the ongoing maintenance and operation of these improvements will directly effect the properties within the District. Although the improvements include public areas, easements, right-of-ways and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the

development of properties within the District and 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 improvements and the ongoing maintenance, servicing and operation of those 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.

### **C. Assessment Methodology**

The method of apportionment for the District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of parcels within the District based on the parcel's actual land use or proposed development.

The costs associated with the improvements shall be fairly distributed among the parcels based upon the special benefit received by each parcel. Additionally, in compliance with the Article XIIID 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.

To identify and determine the special benefit to be received by each parcel and their proportionate share of the improvement costs it is necessary to consider the entire scope of the planned improvements as well as individual property development within the District. Upon review of the proposed improvements it has been determined that each of the residential parcels within the District receives special benefits from the improvements to be funded by annual assessments and based on the planned property development a single zone of benefit is appropriate for the allocation of the assessments and proportional 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 1972 Act utilizes a weighted method of apportionment known as an Equivalent Benefit Unit 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.

**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 1.00 EBU per lot or parcel. This is the base value that the other properties are compared and weighted against regarding special benefit.

**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 mobile home 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, 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 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 1.00 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 25.00 EBU (parcels in excess of 25 acres are assigned 25.00 EBU). Parcels less than one acre, shall be assigned a minimum of 1.00 EBU (similar to a vacant lot within a residential tract).

**Exempt Parcels** — This land use identifies properties that are not assessed and are assigned 0.00 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**

| Property Type                   | Equivalent Benefit Units | Multiplier                       |
|---------------------------------|--------------------------|----------------------------------|
| 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 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 2005/2006 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. The Maximum Assessment rate was increased by 3.0% for fiscal year 2009/2010.

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 classifications are 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 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.

## PART III — DISTRICT BUDGET

| BUDGET ITEM   | Total Budget       | Costs Not Assessed | 2009/10 Assessment  |
|---|--------------------|--------------------|---------------------|
| <b>ANNUAL MAINTENANCE (DIRECT COSTS)</b>                  |                    |                    |                     |
| Parkway Maintenance                                       | \$ 13,440          | -                  | \$ 13,440           |
| Slope Maintenance   | 1,050              | -                  | 1,050               |
| Median Maintenance  | 4,620              | -                  | 4,620               |
| Park Maintenance  | 12,276             | 6,138              | 6,138               |
| Tree Maintenance  | 1,147              | -                  | 1,147               |
| Landscape Utilities (Water/Electricity)                   | 11,680             | 4,000              | 7,680               |
| Miscellaneous Materials & Equipment                       | 600                | -                  | 600                 |
| <b>Total Landscaping &amp; Lighting Maintenance</b>       | <b>\$ 44,813</b>   | <b>\$ 10,138</b>   | <b>\$ 34,675</b>    |
| <b>REPLACEMENT/REHABILITATION (CIP)</b>                   |                    |                    |                     |
| Parkway Rehabilitation/Replacement                        | \$ 762             | -                  | \$ 762              |
| Slope Rehabilitation/Replacement                          | 55                 | -                  | 55                  |
| Median Rehabilitation/Replacement                         | 238                | -                  | 238                 |
| Park & Open Space Rehabilitation/Replacement              | 1,044              | -                  | 1,044               |
| Tree Rehabilitation/Replacement                           | 1,870              | -                  | 1,870               |
| <b>Total Capital Improvement /Rehabilitation Budget</b>   | <b>\$ 3,969</b>    | <b>\$ -</b>        | <b>\$ 3,969</b>     |
| <b>ADMINISTRATION</b>                                     |                    |                    |                     |
| City Administration Overhead                              | \$ 4,517           | -                  | \$ 4,517            |
| Professional Fees for Admin                               | 4,250              | -                  | 4,250               |
| County Administration Fee                                 | 140                | -                  | 140                 |
| Miscellaneous Administration Expenses                     | -                  | -                  | -                   |
| <b>Total Administration</b>                               | <b>\$ 8,907</b>    | <b>\$ -</b>        | <b>\$ 8,907</b>     |
| <b>Total Costs &amp; Expenses</b>                         | <b>\$ 57,689</b>   | <b>\$ 10,138</b>   | <b>\$ 47,551</b>    |
| <b>LEVY ADJUSTMENTS</b>                                   |                    |                    |                     |
| Reserve Fund Collection/(Transfer)                        | \$ (30,881)        | -                  | \$ (30,881)         |
| Contribution from Other Sources                           | \$ (10,138)        | \$ (10,138)        |                     |
| <b>Total Levy Adjustments</b>                             | <b>\$ (41,019)</b> | <b>\$ (10,138)</b> | <b>\$ (30,881)</b>  |
| <b>BALANCE TO LEVY</b>                                    | <b>\$ 16,670</b>   | <b>\$ -</b>        | <b>\$ 16,670</b>    |
| <b>APPLIED TO ROLL</b>                                    |                    |                    | <b>\$ 16,670.00</b> |
| Total Parcels   |                    |                    | 71                  |
| Parcels Levied  |                    |                    | 70                  |
| Total EBU   |                    |                    | 70.00               |
| <b>Levy per EBU</b>                                       |                    |                    | <b>\$ 238.14</b>    |
| <b>Maximum Levy per EBU</b>                               |                    |                    | <b>\$ 1,226.44</b>  |
| <b>FUND BALANCE INFORMATION</b>                           |                    |                    |                     |
| Beginning Reserve Balance                                 |                    |                    | \$ 63,821           |
| Reserve Fund Collection/(Transfer)                        |                    |                    | \$ (30,881)         |
| Estimated Ending Reserve Balance                          |                    |                    | <b>\$ 32,940</b>    |
| Estimated Beginning CIP Balance                           |                    |                    | \$ 165,252          |
| CIP Fund Collection                                       |                    |                    | \$ 3,969            |
| Estimated Ending CIP Balance                              |                    |                    | <b>\$ 169,221</b>   |
| <b>Estimated Ending Fund Balance (Reserves &amp; CIP)</b> |                    |                    | <b>\$ 202,161</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 assessment increased by 3.0% from the 2008/2009 fiscal year. Although the improvements and associated costs have been identified as 100% special benefit, per the development agreements for Tract 2495, the City will pay for up to 50% of the park maintenance costs associated with the area south of Ramon Road. This is reflected in the budget as a Contribution from Other Sources. As of the date of the intent meeting the budgets for 2009/10 Assessment and Costs Not Assessed are not final and may Change.

## **PART IV — DISTRICT DIAGRAMS**

The parcels within the Landscaping and Lighting District No. 01 (Apple Valley) consist of the lots, parcels and subdivisions of land located in the planned residential development known as Apple Valley, Tract 2495. The District covers approximately twenty-eight acres (28.35 acres) in the northern 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 original parcels of land within the proposed District. 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, was presented to the property owners of record and approved in accordance with the provisions of the California Constitution.

ASSESSMENT DIAGRAM FOR  
 LANDSCAPING AND LIGHTING DISTRICT NO. 01 (APPLE VALLEY)  
 CITY OF ATASCADERO, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

SHEET 1 OF 1

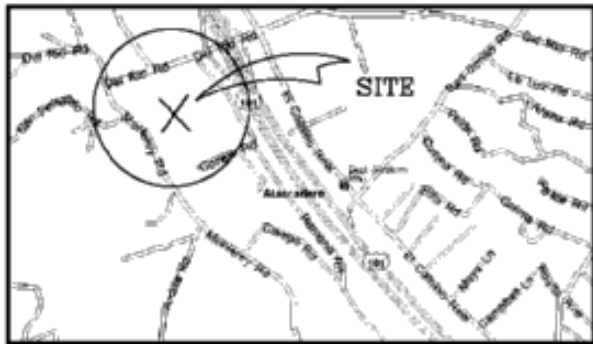
**BOUNDARY MAP OF  
 LANDSCAPING AND LIGHTING DISTRICT NO. 01 (APPLE VALLEY)**

CITY OF ATASCADERO  
 COUNTY OF SAN LUIS OBISPO  
 STATE OF CALIFORNIA

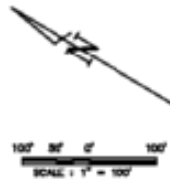
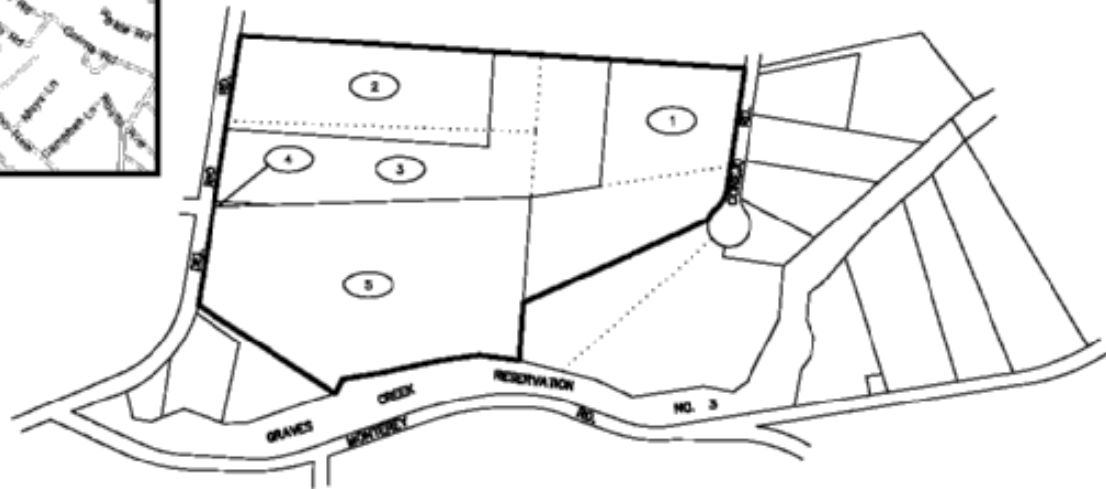
FILED IN THE OFFICE OF THE CITY CLERK THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2006.

I HEREBY CERTIFY THAT THIS MAP SHOWING THE BOUNDARIES OF LANDSCAPING AND LIGHTING DISTRICT NO. 01 (APPLE VALLEY), 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. \_\_\_\_\_

CITY CLERK  
 CITY OF ATASCADERO



**VICINITY MAP**



**MuniFinancial**

27388 Via Inductale  
 Suite 110  
 Temecula, California 92590-3991  
 Phone (951) 997-9600 Fax (951) 997-9610

**LEGEND**

———— PROPOSED BOUNDARY

① MAP REFERENCE NUMBER

**Apple Valley**

| MAP REFERENCE | ASSESSOR'S PARCEL NO. | TRACT NO. |
|---------------|-----------------------|-----------|
| 1             | 048-197-008           | 2485      |
| 2             | 048-197-009           | 2485      |
| 3             | 048-197-017           | 2485      |
| 4             | 048-197-018           | 2485      |
| 5             | 048-197-020           | 2485      |

## **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 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 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 Landscaping and Lighting District No. 01 (Apple Valley)  
 Engineer's Annual Levy Report  
 Fiscal Year 2009/2010

| APN         | Owner Name                  |      | Situs Address  | EBU | Max Tax  | Charge |
|-------------|-----------------------------|------|----------------|-----|----------|--------|
| 049-192-001 | SALAS JUSTIN J & ALISHA D   | 6000 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-002 | HOLLOWAY JOHN W II & GAIL E | 6010 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-003 | TAYLOR JOHN Z & SHARON K    | 6020 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-004 | SIKAND MALVINDER S & VANDNA | 6030 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-005 | WEINBERGER DAVID A          | 6040 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-006 | DEROSE SAM & TONYA          | 6050 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-007 | COLONY INVESTMENTS A CA LLC | 6060 | VIA COLONIA RD | 1.0 | 1,226.44 | 238.14 |
| 049-192-008 | JONES THOMAS P & KIMBERLY   | 6055 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-009 | SIMPSON RON A & CAROL L     | 6045 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-010 | CROPPER RALPH S             | 6035 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-011 | COLONY INVESTMENTS A CA LLC | 6025 | VIA COLONIA RD | 1.0 | 1,226.44 | 238.14 |
| 049-192-012 | GRANT THOMAS M & SHERRY L   | 6015 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-013 | COLONY INVESTMENTS A CA LLC | 6005 | VIA COLONIA RD | 1.0 | 1,226.44 | 238.14 |
| 049-192-014 | RECHTFERTIG BRENT R         | 5045 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-015 | COLONY INVESTMENTS A CA LLC | 5035 | VIA COLONIA RD | 1.0 | 1,226.44 | 238.14 |
| 049-192-016 | HAMILTON MICHAEL N & KARI A | 5025 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-017 | COLONY INVESTMENTS A CA LLC | 5015 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-018 | COLONY INVESTMENTS A CA LLC | 5005 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-019 | COLONY INVESTMENTS A CA LLC | 5010 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-020 | COLONY INVESTMENTS A CA LLC | 5020 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-021 | COLONY INVESTMENTS A CA LLC | 5030 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-192-022 | COLONY INVESTMENTS A CA LLC | 5040 | VIA COLONIA CT | 1.0 | 1,226.44 | 238.14 |
| 049-193-001 | COLONY INVESTMENTS A CA LLC | 6100 | VIA HUERTA CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-002 | COLONY INVESTMENTS A CA LLC | 6120 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-003 | COLONY INVESTMENTS A CA LLC | 6130 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-004 | COLONY INVESTMENTS A CA LLC | 6140 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-005 | COLONY INVESTMENTS A CA LLC | 6150 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-006 | COLONY INVESTMENTS A CA LLC | 6160 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-007 | COLONY INVESTMENTS A CA LLC | 6170 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-008 | COLONY INVESTMENTS A CA LLC | 6180 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-009 | COLONY INVESTMENTS A CA LLC | 6190 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-010 | COLONY INVESTMENTS A CA LLC | 6200 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-011 | COLONY INVESTMENTS A CA LLC | 6210 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-012 | COLONY INVESTMENTS A CA LLC | 6220 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-013 | COLONY INVESTMENTS A CA LLC | 6225 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-014 | COLONY INVESTMENTS A CA LLC | 6215 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-015 | COLONY INVESTMENTS A CA LLC | 6205 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-016 | COLONY INVESTMENTS A CA LLC | 6195 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-017 | COLONY INVESTMENTS A CA LLC | 6185 | VIA HUERTO RD  | 1.0 | 1,226.44 | 238.14 |
| 049-193-018 | COLONY INVESTMENTS A CA LLC | 6125 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-019 | COLONY INVESTMENTS A CA LLC | 6115 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-020 | COLONY INVESTMENTS A CA LLC | 6105 | VIA HUERTO CT  | 1.0 | 1,226.44 | 238.14 |
| 049-193-021 | COLONY INVESTMENTS A CA LLC | 2180 | SAN RAMON RD   | 1.0 | 1,226.44 | 238.14 |
| 049-193-022 | COLONY INVESTMENTS A CA LLC | 2190 | SAN RAMON RD   | 1.0 | 1,226.44 | 238.14 |
| 049-193-023 | COLONY INVESTMENTS A CA LLC | 2200 | SAN RAMON RD   | 1.0 | 1,226.44 | 238.14 |
| 049-193-024 | COLONY INVESTMENTS A CA LLC | 2210 | SAN RAMON RD   | 1.0 | 1,226.44 | 238.14 |
| 049-193-025 | COLONY INVESTMENTS A CA LLC | 2220 | SAN RAMON RD   | 1.0 | 1,226.44 | 238.14 |
| 049-193-026 | COLONY INVESTMENTS A CA LLC | 6190 | CONEJO RD      | 1.0 | 1,226.44 | 238.14 |
| 049-193-027 | COLONY INVESTMENTS A CA LLC | 6180 | CONEJO RD      | 1.0 | 1,226.44 | 238.14 |

City of Atascadero Landscaping and Lighting District No. 01 (Apple Valley)  
 Engineer's Annual Levy Report  
 Fiscal Year 2009/2010

| APN         | Owner Name                  | Situs Address           | EBU | Max Tax  | Charge |
|-------------|-----------------------------|-------------------------|-----|----------|--------|
| 049-193-028 | COLONY INVESTMENTS A CA LLC | 6160 CONEJO RD          | 1.0 | 1,226.44 | 238.14 |
| 049-193-029 | COLONY INVESTMENTS A CA LLC | 6140 CONEJO RD          | 1.0 | 1,226.44 | 238.14 |
| 049-193-030 | COLONY INVESTMENTS A CA LLC | 6100 CONEJO RD          | 1.0 | 1,226.44 | 238.14 |
| 049-193-031 | COLONY INVESTMENTS A CA LLC | 2235 SAN RAMON RD       | 1.0 | 1,226.44 | 238.14 |
| 049-193-032 | COLONY INVESTMENTS A CA LLC | 2225 SAN RAMON RD       | 1.0 | 1,226.44 | 238.14 |
| 049-193-033 | COLONY INVESTMENTS A CA LLC | 2215 SAN RAMON RD       | 1.0 | 1,226.44 | 238.14 |
| 049-193-034 | COLONY INVESTMENTS A CA LLC | 2205 SAN RAMON RD       | 1.0 | 1,226.44 | 238.14 |
| 049-193-035 | COLONY INVESTMENTS A CA LLC | 2195 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-036 | COLONY INVESTMENTS A CA LLC | 2185 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-037 | COLONY INVESTMENTS A CA LLC | 2175 AVENDIA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-038 | COLONY INVESTMENTS A CA LLC | 2165 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-039 | COLONY INVESTMENTS A CA LLC | 2135 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-040 | COLONY INVESTMENTS A CA LLC | 2125 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-041 | COLONY INVESTMENTS A CA LLC | 2115 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-042 | COLONY INVESTMENTS A CA LLC | 2065 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-043 | COLONY INVESTMENTS A CA LLC | 2055 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-044 | COLONY INVESTMENTS A CA LLC | 2100 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-045 | COLONY INVESTMENTS A CA LLC | 2110 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-046 | COLONY INVESTMENTS A CA LLC | 2140 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-047 | COLONY INVESTMENTS A CA LLC | 2150 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |
| 049-193-048 | COLONY INVESTMENTS A CA LLC | 2160 AVENIDA MANZANA RD | 1.0 | 1,226.44 | 238.14 |

| Summary Fields | Value     |
|----------------|-----------|
| APN count:     | 70.00     |
| EBU sum:       | 70.00     |
| Max Tax sum:   | 85,850.52 |
| Charge sum:    | 16,669.80 |