

CITY OF ATASCADERO

Fiscal Year 2026/27 Engineer's Report For:

Landscaping and Lighting District

District No. 02 Las Lomas (Woodridge)

May 2026

CITY OF ATASCADERO
Landscaping & Lighting District No. 02
Las Lomas (Woodridge)

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1. ENGINEER'S LETTER

WHEREAS, on March 24, 2005 by Resolution No. 2005-051, the City Council of the City of Atascadero (the "City"), State of California, in accordance with and pursuant to the Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500 (the "1972 Act")) established the City of Atascadero Landscaping and Lighting District No. 02 Las Lomas (Woodridge) (the "District"); and

WHEREAS, on May 12, 2026 the City Council, under the 1972 Act, adopted its Resolution Initiating Proceedings for the Annual Levy of Assessments and Ordering the Preparation of an Engineer's Report for the District; and

WHEREAS, the Resolution Initiating Proceedings directed NBS to prepare and file a report describing the general nature, location, and extent of the improvements to be maintained; an estimate of the costs of the maintenance, operations, and servicing of the improvements for the District for the referenced fiscal year; a diagram for the District, showing the area and properties to be assessed; and an assessment of the estimated costs of the administration, maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

NOW THEREFORE, the assessments as detailed in this Engineer's Report and as summarized in the table below are made to cover the portion of the estimated costs of maintenance, operation and servicing of the improvements to be paid by the assessable real property within the District in proportion to the special benefit received. The following table summarizes the proposed assessment for Fiscal Year 2026/27:

FY 2026/27 Budget Summary

Description	Total Costs	Costs Not Assessed	Proposed Assessment	Total Benefit Units	Maximum Rate	Proposed Rate Per BU
Annual Maintenance	\$90,430	(\$1,580)	\$88,850			
Special Project	15,000	0	15,000			
Administration	7,270	0	7,270			
Capital Reserve Collections/(Use)	(433)	(250)	(683)			
Levy Adjustments	(30,020)	0	(30,020)			
Total	\$82,247	(\$1,830)	\$80,417	231.75	\$2,442.46	\$347.00

I, the undersigned, respectfully submit the enclosed Engineer's Report and, to the best of my knowledge, information, and belief, the Engineer's Report, Assessments, and the Assessment Diagram herein have been prepared, computed, and levied in accordance with the assessment methodology adopted, approved, and ordered by the City Council of the City of Atascadero and the 1972 Act.

City Engineer

2. EXECUTIVE SUMMARY

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. 02 Las Lomas (Woodridge)

(hereafter referred to as the “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 the City. 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 2026/27, 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 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 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 XIID 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.

3. PLANS AND SPECIFICATIONS

3.1 Description of the District

The territory within the District consists of the lots, parcels and subdivisions of land within the residential subdivision known as the Las Lomas (Woodridge), Tract 2525-1, which encompasses an area of land totaling approximately one hundred and eleven acres (111.20 acres).

This residential subdivision includes 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. Due to parcel splits the multi-family residential project is spread over three parcels. 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

3.2 Improvements and Services Authorized by 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.

3.3 Description of Improvements and Services

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 2525-1). 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 rights-of-way 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 2525-1 that are within the public rights-of-way 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 2525-1;
- 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.

3.3.1 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 rights-of-way. Specifically, the landscape improvement areas for this District are identified as:

- Approximately 34,420 square feet of streetscape landscaping and trees within the public rights-of-way along or adjacent to Halcon Road, Calle Milano, Via Cielo and Eliano Street including but not limited to approximately 27,200 square feet of parkway landscaping and 7,220 square feet of median landscaping;
- Approximately 220,850 square feet (5.07 acres) of landscaped slope areas within the District boundaries and adjacent to the residential properties, open space areas, drainage basins and streets of Tract 2525-1;
- Approximately 175,550 square feet (4.03 acres) of landscaped area in and around the two (2) drainage basins within Tract 2525-1;
- Approximately 106,460 square feet of non-irrigated open space area within the District;
- Approximately 1,981,980 square feet of non-irrigated open space area within the boundaries of the District associated with the development of the residential properties within Tract 2525-1;
- Approximately 225 street trees located within the public rights-of-way of the streets within Tract 2525-1 including but not limited to Calle Milano, Via Cielo, Eliano Street, Avion Road, Azor Lane and Alcotan Lane;
- Approximately 1,910 square feet of paths and trails, 45,265 square feet sidewalks and 6,100 linear feet of fencing within and adjacent to the various landscape improvement areas.

3.3.2 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:

- There are five (5) public streetlights currently planned for Tract 2525-1. These streetlights are located on Calle Milano between Halcon Road and Eliano Street (The entryway to the residential properties within the District);
- Lighting facilities may also include but are not limited to safety lights, security lights or ornamental lights located within the various landscape improvement areas installed as part of the District's landscape improvements.

4. ESTIMATE OF COSTS

BUDGET	Total Budget	Costs Not Assessed	2026/27 Assessment
DIRECT COSTS			
Annual Costs			
Landscape Services	\$65,000	(1,580)	\$63,420
Landscape Supplies	2,000	0	2,000
Landscape Utilities	13,580	0	13,580
City Landscape Services	6,700	0	6,700
Other Maintenance Services	3,150	0	3,150
Total Annual Direct Costs	\$90,430	(\$1,580)	\$88,850
CAPITAL EXPENDITURES			
Special Projects	\$15,000	\$0	\$15,000
Total Annual Special Projects	\$15,000	\$0	\$15,000
ADMINISTRATION EXPENSES			
Annual Administration Expenses			
City Annual Administration	\$1,560	\$0	\$1,560
Engineer's Report & Services	5,360	0	5,360
Public Noticing	350	0	350
Total Administration	\$7,270	\$0	\$7,270
TOTAL DIRECT & ADMINISTRATION COSTS	\$112,700	(\$1,580)	\$111,120
CAPITAL RESERVE COLLECTIONS/(USES)			
Landscape Rehabilitation/Replacement	\$3,128	\$0	\$3,128
Median Rehabilitation/Replacement	138	0	138
Open Space Rehabilitation/Replacement	1,000	(250)	750
Tree Rehabilitation/Replacement	(9,194)	0	(9,194)
Slope Rehabilitation/Replacement	3,754	0	3,754
Other Rehabilitation/Replacement	741	0	741
Total Annual Capital Reserve Collections/(Uses)	(\$433)	(\$250)	(\$683)
LEVY ADJUSTMENTS			
Interest Income - Improvement Fund	(\$2,200)	\$0	(\$2,200)
Interest Income - Operating Reserve Fund	(1,720)	0	(1,720)
Contribution from Other Sources	(1,830)	0	(1,830)
Reserve Collection/(Use)	(24,270)	0	(24,270)
Total Levy Adjustments	(\$30,020)	\$0	(\$30,020)
BALANCE TO LEVY ⁽¹⁾	\$82,247	(\$1,830)	\$80,417
DISTRICT STATISTICS			
Total Parcels			191
Parcels Levied			181
Total EBU ⁽¹⁾			231.75
Levy per EBU			\$347.00
Maximum Levy per EBU			\$2,442.46
FUND BALANCE INFORMATION			
Beginning Operating Reserve Balance			\$64,226
Operational Reserve Interest			1,720
Surplus Transfer from Improvement Fund			28,773
Operational Reserve Collection (Use)			(30,020)
Estimated Ending Operating Reserve Balance			\$64,699
Beginning Improvement Fund Balance			\$109,676
Improvement Fund Interest			2,200
Surplus Transfer to Operations Fund			(28,773)
Improvement Fund Collection/(Use)			(433)
Estimated Ending Improvement Fund Balance			\$82,670

⁽¹⁾ Does not include even penny rounding or County of San Luis Obispo fee of \$2.00 per parcel.

5. METHOD OF ASSESSMENT

5.1 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.

5.2 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.

5.2.1 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.

5.2.2 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 affect the properties within the District. Although the improvements include public areas, easements, rights-of-way and other amenities available or visible to the public at large, the construction and installation of these improvements (except portions of the open space areas) 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. With respect to the open space areas, these areas are an integral part of property development within the District and clearly provide a direct and special benefit those properties. However, it is

also recognized that the majority of this open space area is located on the perimeter of the District and is directly accessible from surrounding properties and the public at large. Therefore, it has been determined that up to twenty-five percent (25%) of the costs to maintain this area shall be allocated as general benefit and not assessed as part of the District's special benefit assessments

5.3 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 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.

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.

5.3.1 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.

5.3.2 EBU APPLICATION BY LAND USE:

- (1) **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 (i.e. Equivalent Benefit Unit “EBU”).
- (2) **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.
- (3) **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).
- (4) **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).

(5) 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).

(6) 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.

(7) 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.

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/Townhome 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.

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

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

5.4 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-Hayward Area from February to February. The Maximum Assessment rate was increased by 3.000% for Fiscal Year 2026/27.

Beginning with Fiscal Year 2006/2007 and each fiscal year thereafter, the Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate is established for the fiscal year utilizing the Assessment Range Formula described above. The Maximum Assessment Rate is calculated independent of the District’s annual budget and proposed assessment. The annual percentage change in CPI is 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. In January 2018, BLS introduced a new geographic area sample for the CPI. As part of the change the index for this area was renamed from San Francisco-Oakland-San Jose to San Francisco-Oakland-Hayward. The metropolitan area is comprised of Alameda, Contra Costa, Marin, San Francisco and San Mateo Counties in the State of California. This CPI has and will be used in all subsequent reports or until such time there is a revision per the BLS and approval from the City Council.

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.

6. ASSESSMENT DIAGRAM

The parcels within the Landscaping and Lighting 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 and eleven acres (111.20 acres) in the southeast portion of the City of Atascadero.

The following map is based on the District Diagram, 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 the District was formed. The combination of the District Diagram on file with the City Clerk and the Assessment Roll contained in this Report constitute the District Assessment Diagram.



7. 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, rights-of-way, common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot 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 assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's 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 amount.

City of Atascadero
Landscaping & Lighting Maint Dist No. 2
Final Billing Detail Report for Fiscal Year 2026/27

APN	Address	Land Use	Benefit Units	Max Assessment	Grand Total
045-311-014	9341 DECHADO WAY	MFR	17.770	\$43,402.65	\$6,166.18
045-311-015	9261 LOS OLIVOS CIR	MFR	24.830	60,646.48	8,616.00
045-311-016	9110 CIRUELA WAY	MFR	19.900	48,605.11	6,905.30
045-312-001	9510 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-002	9520 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-003	11400 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-004	11390 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-005	11380 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-006	11370 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-007	11360 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-008	11350 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-009	11340 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-010	11320 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-011	11310 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-012	11305 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-013	11325 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-014	11335 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-015	11355 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-016	11365 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-017	11385 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-018	11395 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-019	11405 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-020	11415 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-021	11425 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-022	11435 ELIANO ST	SFR	1.000	2,442.46	347.00
045-312-023	9400 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-024	9410 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-025	9420 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-026	9430 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-027	9440 CALLE MILANO ST	SFR	1.000	2,442.46	347.00
045-312-028	9450 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-029	9460 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-030	9470 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-031	9480 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-032	9490 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-033	9500 CALLE MILANO	SFR	1.000	2,442.46	347.00
045-312-034	9510 CALLE MILANO RD	SFR	1.000	2,442.46	347.00
045-312-035	9520 CALLE MILANO RD	SFR	1.000	2,442.46	347.00
045-312-036	9535 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-037	9525 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-038	9515 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-039	9505 AZOR LN	SFR	1.000	2,442.46	347.00

Slight variances may occur due to rounding

City of Atascadero
Landscaping & Lighting Maint Dist No. 2
Final Billing Detail Report for Fiscal Year 2026/27

APN	Address	Land Use	Benefit Units	Max Assessment	Grand Total
045-312-040	9495 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-041	9485 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-042	9475 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-043	9465 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-044	9470 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-045	9480 AZOR RD	SFR	1.000	2,442.46	347.00
045-312-046	9500 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-047	9520 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-048	9530 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-049	9540 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-050	9550 AZOR LN	SFR	1.000	2,442.46	347.00
045-312-051	9515 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-052	9505 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-053	9495 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-054	9485 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-055	9475 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-312-056	9500 ALCOTAN RD	SFR	1.000	2,442.46	347.00
045-313-001	11455 MONTE VERDE DR	SFV	1.000	2,442.46	347.00
045-313-002	9500 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-003	9550 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-004	9600 VIA CIELO RD	SFR	1.000	2,442.46	347.00
045-313-005	9650 VIA CIELO RD	SFR	1.000	2,442.46	347.00
045-313-006	9700 VIA CIELO RD	SFR	1.000	2,442.46	347.00
045-313-007	9655 VIA CIELO RD	SFR	1.000	2,442.46	347.00
045-313-008	9625 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-009	9575 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-010	9565 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-011	9555 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-012	9505 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-013	9515 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-014	9525 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-015	9535 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-018	9350 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-019	9402 VIA CIELO LN	SFR	1.000	2,442.46	347.00
045-313-020	9450 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-021	11450 MONTE VERDE	SFR	1.000	2,442.46	347.00
045-313-026	9250 VIA CIELO	SFR	1.000	2,442.46	347.00
045-313-027	9300 VIA CIELO	SFR	1.000	2,442.46	347.00
045-314-001	11290 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-002	11280 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-003	11270 ELIANO ST	SFR	1.000	2,442.46	347.00

Slight variances may occur due to rounding

City of Atascadero
Landscaping & Lighting Maint Dist No. 2
Final Billing Detail Report for Fiscal Year 2026/27

APN	Address	Land Use	Benefit Units	Max Assessment	Grand Total
045-314-004	11260 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-005	11250 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-006	11240 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-007	11220 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-008	11215 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-009	11225 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-010	11235 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-011	11245 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-012	11255 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-013	11265 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-014	11275 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-015	11285 ELIANO ST	SFR	1.000	2,442.46	347.00
045-314-016	11290 AVION RD	SFR	1.000	2,442.46	347.00
045-314-017	11280 AVION RD	SFR	1.000	2,442.46	347.00
045-314-018	11270 AVION RD	SFR	1.000	2,442.46	347.00
045-314-019	11260 AVION RD	SFR	1.000	2,442.46	347.00
045-314-020	11250 AVION RD	SFR	1.000	2,442.46	347.00
045-314-021	11240 AVION RD	SFR	1.000	2,442.46	347.00
045-314-022	11230 AVION RD	SFR	1.000	2,442.46	347.00
045-314-023	11210 AVION RD	SFR	1.000	2,442.46	347.00
045-314-024	11200 AVION RD	SFR	1.000	2,442.46	347.00
045-314-025	11205 AVION RD	SFR	1.000	2,442.46	347.00
045-314-026	11215 AVION RD	SFR	1.000	2,442.46	347.00
045-314-027	11225 AVION RD	SFR	1.000	2,442.46	347.00
045-314-028	11235 AVION RD	SFR	1.000	2,442.46	347.00
045-314-029	11245 AVION RD	SFR	1.000	2,442.46	347.00
045-314-030	11255 AVION RD	SFR	1.000	2,442.46	347.00
045-314-031	11275 AVION RD	SFR	1.000	2,442.46	347.00
045-314-032	11285 AVION RD	SFR	1.000	2,442.46	347.00
045-314-033	11295 AVION RD	SFR	1.000	2,442.46	347.00
045-315-001	11210 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-002	11190 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-003	11180 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-004	11170 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-005	11160 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-006	11150 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-007	11140 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-008	11130 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-009	11120 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-010	11105 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-011	11115 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-012	11125 ELIANO ST	SFR	1.000	2,442.46	347.00

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City of Atascadero
Landscaping & Lighting Maint Dist No. 2
Final Billing Detail Report for Fiscal Year 2026/27

APN	Address	Land Use	Benefit Units	Max Assessment	Grand Total
045-315-013	11100 AVION RD	SFR	1.000	2,442.46	347.00
045-315-014	11165 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-015	11185 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-016	11195 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-017	11205 ELIANO ST	SFR	1.000	2,442.46	347.00
045-315-018	11180 AVION RD	SFR	1.000	2,442.46	347.00
045-315-019	11170 AVION RD	SFR	1.000	2,442.46	347.00
045-315-020	11160 AVION RD	SFR	1.000	2,442.46	347.00
045-315-021	11150 AVION RD	SFR	1.000	2,442.46	347.00
045-315-022	11130 AVION RD	SFR	1.000	2,442.46	347.00
045-315-023	11110 AVION RD	SFR	1.000	2,442.46	347.00
045-315-024	11105 AVION RD	SFR	1.000	2,442.46	347.00
045-315-025	11115 AVION RD	SFR	1.000	2,442.46	347.00
045-315-026	11125 AVION RD	SFR	1.000	2,442.46	347.00
045-315-027	11135 AVION RD	SFR	1.000	2,442.46	347.00
045-315-028	11145 AVION RD	SFR	1.000	2,442.46	347.00
045-315-029	11155 AVION RD	SFR	1.000	2,442.46	347.00
045-315-030	11165 AVION RD	SFR	1.000	2,442.46	347.00
045-315-031	11175 AVION RD	SFR	1.000	2,442.46	347.00
045-315-032	11185 AVION RD	SFR	1.000	2,442.46	347.00
045-315-033	11195 AVION RD	SFR	1.000	2,442.46	347.00
045-316-041	9350 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-042	9352 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-043	9354 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-044	9356 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-045	9358 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-046	9360 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-047	9362 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-048	9364 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-049	9366 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-050	9368 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-051	9369 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-052	9367 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-053	9365 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-054	9363 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-055	9361 RIBERENA CIR	CON	0.750	1,831.85	260.24
045-316-056	9355 RANADA CIR	CON	0.750	1,831.85	260.24
045-316-057	9357 RANADA CIR	CON	0.750	1,831.85	260.24
045-316-058	9359 RANADA CIR	CON	0.750	1,831.85	260.24
045-316-059	9361 RANADA CIR	CON	0.750	1,831.85	260.24
045-316-060	9363 RANADA CIR	CON	0.750	1,831.85	260.24
045-316-061	9371 CADENCIA CT	CON	0.750	1,831.85	260.24

Slight variances may occur due to rounding

City of Atascadero
Landscaping & Lighting Maint Dist No. 2
Final Billing Detail Report for Fiscal Year 2026/27

APN	Address	Land Use	Benefit Units	Max Assessment	Grand Total
045-316-062	9373 CADENCIA CT	CON	0.750	1,831.85	260.24
045-316-063	9375 CADENCIA CT	CON	0.750	1,831.85	260.24
045-316-064	9377 CADENCIA CT	CON	0.750	1,831.85	260.24
045-316-065	9379 CADENCIA CT	CON	0.750	1,831.85	260.24
045-316-066	9381 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-067	9383 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-068	9385 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-069	9387 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-070	9389 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-071	9388 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-072	9386 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-073	9384 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-074	9382 CIELO AZUL CT	CON	0.750	1,831.85	260.24
045-316-075	9380 CIELO AZUL CT	CON	0.750	1,831.85	260.24
181 Accounts			231.750	\$566,040.77	\$80,416.88