

**THE ESTATES  
BENEFIT ASSESSMENT DISTRICT NO. 06-1  
FISCAL YEAR 2016/2017  
ANNUAL ASSESSMENT REPORT**



**2060 McHenry Avenue  
Escalon, CA 95320  
(209) 691-7400**

**Intent Meeting: May 2, 2016  
Public Hearing: May 16, 2016**

# TABLE OF CONTENTS

---

---

<b>INTRODUCTION</b> .....	<b>1</b>
<b>SECTION I – PLANS AND SPECIFICATIONS</b> .....	<b>2</b>
DESCRIPTION OF THE DISTRICT AND BOUNDARIES .....	2
IMPROVEMENTS AND SERVICES PROVIDED .....	2
<b>SECTION II – METHOD OF APPORTIONMENT</b> .....	<b>3</b>
DESCRIPTION OF BENEFIT .....	3
ASSESSMENT RANGE FORMULA.....	4
ASSESSMENT METHODOLOGY .....	6
<b>SECTION III – DISTRICT BUDGET</b> .....	<b>8</b>
DESCRIPTIONS .....	10
<b>SECTION IV – DISTRICT DIAGRAM</b> .....	<b>11</b>
<b>SECTION V – ASSESSMENT ROLL</b> .....	<b>12</b>

---

---

**ENGINEER'S REPORT**

**CITY OF ESCALON**

**THE ESTATES BENEFIT ASSESSMENT DISTRICT**

The undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

DATED: May 16, 2016



  
BY: K. Dennis Klingelhofer  
Assessment Engineer  
R.C.E. No. 50255

## INTRODUCTION

Pursuant to the provisions of the Benefit Assessment Act of 1982, commencing with Section 54703 (the "1982 Act"), and in compliance with the substantive and procedural requirements of the California State Constitution Article, XIII D (the "California Constitution") the City Council of the City of Escalon (the "City"), adopted a Resolution Initiating Proceedings for the Levy and Collection of Annual Assessments within the Estates Benefit Assessment District No. 06-1 (the "District") for Fiscal Year 2016/2017. Said Resolution called for the preparation and filing of an annual report (the "Report") pursuant to section 54716 of the 1982 Act, presenting plans and specifications describing the general nature, location and extent of the improvements and an estimate of the costs to maintain said improvements within the District.

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

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

- The location of the District and the specific improvements to be maintained and serviced.
- The proposed assessments to be levied for 2016/2017, by parcel and by District (See table below).
- How the District costs are allocated and apportioned to the assessable parcels.
- A diagram showing the District boundaries.
- A listing of properties to be assessed, by APN, and the corresponding assessment amounts.

### ASSESSMENT SUMMARY

Total Assessable Costs	Assessable Units	Assessment Rate
\$4,836.26	49.40	\$97.90



---

## **SECTION I – PLANS AND SPECIFICATIONS**

---

### **DESCRIPTION OF THE DISTRICT AND BOUNDARIES**

The District was formed for the purpose of ensuring the ongoing operation, maintenance and servicing of certain drainage and street improvements within the boundaries of the District. Said improvements are detailed below under "Improvements and Services Provided".

The Estates Benefit Assessment District No. 06-1 is within the boundaries of the City and is located north of Narcissus Way, south of APN number 247-150-63, east of McHenry Avenue and west of APN 247-150-36.

The District was formed on July 17, 2006 when the City Council adopted a Resolution Approving the Formation of the District. The sole property owner at that time was Escalon Estates, LLC.

The District is comprised of the residential development known as The Estates and consists of thirty four (34) developed single family residential parcels and four commercial parcels, two of which are currently developed.

### **IMPROVEMENTS AND SERVICES PROVIDED**

The following are the specific improvements which are maintained and serviced within the District:

- Storm Drainage System:
  - Drainage basins located at the southeast corner of the development and at the northwest corner, between the housing tract and the northern most commercial parcel (APN 247-150-64).
  - Pump station located at the southeast corner of the tract.
  - Utility costs for operation of pump station.
  - Maintenance and repair costs for pump and station.
  
- Street Maintenance:
  - Street sweeping includes 5,159 linear feet of curb length. Sweeping is performed along Narcissus Way and McHenry Avenue on the exterior and also on the interior streets of the tract.

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



---

## SECTION II – METHOD OF APPORTIONMENT

---

The 1982 Act allows for the establishment of assessment districts by public agencies for the purpose of providing certain public improvements as detailed in Section I of this Report. The 1982 Act also complies with the California Constitution which requires the cost of these improvements and services to be assessed based on benefit received rather than by assessed value of the properties being assessed. In accordance with Article XIII D, Section 4 of the California Constitution:

*“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of the public improvement or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable...”*

The method of apportionment described in this Report for the allocation of special benefit assessments utilizes commonly accepted engineering practices which have been established pursuant to the 1982 Act and the California Constitution. The calculation of assessments is based upon the parcel type and the services and improvements provided to equitably apportion the costs based on the special benefit received by each lot or parcel. The special benefit received by each lot or parcel is over and above any general benefit conferred upon said lots or parcels or to the public at large.

### DESCRIPTION OF BENEFIT

#### ***Why is it a Special Benefit?***

The improvements and associated costs have been allocated to the assessable properties within the District based upon the special benefit received by those properties. The improvements for which the properties are assessed have been identified as necessary, were installed and are being maintained as part of the development plans specifically for each tract. As such, the improvements and continuing maintenance and servicing of those improvements are strictly the obligation of the properties within the District.

### **General Benefit**

Although the improvements may be accessible to passersby or to the public at large, the improvements were installed as a requirement of the development of the tract and are for the sole benefit of properties within the District. It has been determined therefore, any access or use by properties or individuals outside the District is completely incidental and the costs of operating, maintaining and servicing said improvements therefore provides no measurable benefit to said outside properties or individuals.

### **Definition of Special Benefit**

The method of apportionment described in this Report is based on the premise that each assessable parcel or unit receives distinct and special benefits from the improvements and services provided. In accordance with Article XIII D, Section 4 of the California Constitution:

*“Special benefit means a particular and distinct benefit over and above general benefits conferred on real property located in the District or the public at large”*

The special benefits associated with the local improvements are specifically:

- Enhanced desirability of properties due to existence of the improvements and the services provided by the District.
- Improved aesthetic appeal provided by a positive representation of the development, neighborhood and the community.
- Improved ingress and egress to property resulting in enhanced traffic flow, reduced traffic accidents and consequent reduction in possible property damage.

### **ASSESSMENT RANGE FORMULA**

It is generally recognized that most budgetary items will be impacted by inflation in future years. In accordance with the California Constitution, Section 53739 (b)(1), assessments **“may be adjusted for inflation pursuant to a clearly defined formula...”** A formula for an inflationary adjustment is therefore included as part of the maximum assessment for this District and was approved by the property owner(s) at the time of formation. The formula, as described below, allows for annual adjustments to the budget and the assessments.

Generally, any new or increased assessment requires certain noticing and meeting requirements by law. The Brown Act excludes certain conditions of a new or increased assessment. These conditions include, "An assessment that does not exceed an assessment formula or range of assessments previously specified in the notice given to the public...and that was previously adopted by the agency..."

The initial maximum assessment for this District was established at the time of formation and was assessed for the first time during the 2006/2007 fiscal year. That initial maximum assessment was \$139.00 per Equivalent Dwelling Unit ("EDU"). This initial maximum assessment has been adjusted each subsequent fiscal year by the following Assessment Range Formula:

- The Maximum Assessment Rate allowed each fiscal year (the "Adjusted Maximum Assessment Rate") shall be based on the initial maximum assessment established in Fiscal Year 2006/2007, adjusted annually by the greater of the Bureau of Labor Statistics, Consumer Price Index for the month of April, All Urban Consumers, ("CPI") for the San Francisco/Oakland/San Jose area or three percent (3%). Should the Bureau of Labor Statistics revise or discontinue the preparation of such index, the City reserves the right to use such revised index or a comparable system to determine fluctuations in the annual cost of living.
- Each fiscal year, the greater of CPI or 3% shall be applied to the Maximum Assessment Rate established the previous fiscal year to calculate the appropriate Adjusted Maximum Assessment Rate for the then current fiscal year.
- If the proposed annual assessment rate (levy per EDU) for the upcoming fiscal year is less than or equal to the Adjusted Maximum Assessment Rate established for that fiscal year then the proposed annual assessment is not considered an increased assessment.

Beginning in the second fiscal year after the formation of the District (2007/2008) and each fiscal year since, the Maximum Assessment Rate has been recalculated and a new Maximum Assessment Rate has been established for each fiscal year using the Assessment Range Formula described above. Based on the actual April CPI, shown on the table on the next page, the Maximum Assessment Rate for the upcoming fiscal year (2016/2017) shall be **\$187.34**. The Adjusted Maximum Assessment Rate has been calculated independent of the annual budget and proposed assessment rate for the given fiscal year. As stated above, if the proposed annual assessment for any fiscal year does not exceed the Adjusted Maximum Assessment Rate for that year, it is not considered to be an increased assessment under the terms of Proposition 218 or the Brown Act.

The table on the next page shows the April CPI, the Allowable Increase, the Adjusted Maximum Assessment and the Actual Annual Assessment for each since the formation of the District.



Fiscal Year	April CPI	Allowable Increase	Adjusted Maximum Assessment	Actual Annual Assessment
2006/2007	-	-	\$139.00	\$69.50
2007/2008	3.3%	3.3%	\$143.58	\$143.58
2008/2009	2.9%	3.0%	\$147.89	\$147.88
2009/2010	0.8%	3.0%	\$152.33	\$152.32
2010/2011	1.7%	3.0%	\$156.90	\$156.90
2011/2012	2.8%	3.0%	\$161.60	\$80.60
2012/2013	2.1%	3.0%	\$166.45	\$35.58
2013/2014	2.4%	3.0%	\$171.45	\$58.50
2014/2015	2.8%	3.0%	\$176.59	\$20.24
2015/2016	2.4%	3.0%	\$181.89	\$71.58
2016/207	2.7%	3.0%	\$187.34	\$97.90

To impose a new assessment or increased assessment in excess of the Maximum Assessment Rate, as provided by the preceding Assessment Range Formula, the City must comply with the provisions of the California Constitution, Article XIII D, 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 must approve the proposed new or increased assessment via a mailed protest balloting process before any such new or increased assessment can be imposed. A protest occurs when, at the public hearing, the returned assessment ballots opposed to the new or increased assessment outweigh the returned ballots in favor of the new or increased assessment, weighting those returned ballots by the financial obligation of each parcel.

The definition of new or increased assessments includes any assessment which, 1) did not previously exist or, 2) exceeds a previously approved assessment amount or assessment range formula. Any assessment range formula must have been previously adopted by the agency and approved by the property owners.

## ASSESSMENT METHODOLOGY

The benefit formula used to determine the financial obligation for each parcel should be based on the improvements benefitting the parcels, as well as the use, or type, of each parcel as compared to other parcels that benefit from said improvements. One of the more common approaches to fairly distributing District costs to the benefitting parcels in maintenance districts such as this utilizes a methodology referred to as the Equivalent Dwelling Unit ("EDU") method of apportionment. This method utilizes various property characteristics such as development status, type of development (land-use) and size (units or acreage) to compare the proportional benefit of each property compared to other properties benefitting from the improvements.



The District is comprised of 2 parcel types; residential and commercial. The residential parcels are single family residential parcels ("SFR") and as such are deemed to receive equal benefit from the improvements. Each SFR parcel therefore is assigned 1 unit per parcel or 1 EDU.

Each commercial parcel receives similar benefit from the improvements due to the relative size of the properties, the specific improvements and proximity of the improvements to the properties. Because the commercial property characteristics are so similar within the District, they have been generalized to the acreage of each parcel as an appropriate basis for calculating the total AU for each parcel. Individual commercial parcel acreage is multiplied by a factor of 4.00 to determine the total EDU. The total Zone EDU is then divided into the "Total Balance to Assessment" (as shown in Section III of this Report) to determine the annual assessment rate. The EDU for each commercial parcel is then multiplied by the annual assessment rate to determine the annual assessment for each parcel.

## SECTION III – DISTRICT BUDGET

The estimated budget for the annual maintenance and servicing of the improvements and the proportionate share of administration costs of the District have been prepared based on the estimated and recent historical costs of the District. The 2016/2017 District budget is shown in the table below.

<b>DIRECT COSTS</b>	
Utility – Electricity (pump station, est. @ \$27.08 per month)	\$325.00
Street Sweeping – Public Works (5,159 linear feet @ \$62.50 monthly)	750.00
Capital Replacement (annual collection to replace storm pump) <sup>(1)</sup>	1,975.00
Contingency	<u>0.00</u>
<b>Direct Costs Sub-Total</b>	<b>\$3,050.00</b>
<b>ADMINISTRATIVE COSTS</b>	
Professional Service – Engineer (SDS charge of \$220 per quarter)	\$880.00
General Government Charge (City administrative fee @ 10% of Direct Costs, less Capital Replacement)	107.50
County Administration Fee (1% of the Total Balance to Assessment)	48.36
Rounding Adjustment (to make an even penny for tax roll purposes)	<u>0.40</u>
<b>Administrative Costs Sub-Total</b>	<b>\$1,036.26</b>
<b>SUBTOTAL OF DIRECT AND ADMINISTRATIVE COSTS</b>	<b>\$4,086.26</b>
Operating Reserve Collection/(Reduction)	<u>750.00</u>
<b>TOTAL BALANCE TO ASSESSMENT</b>	<b>\$4,836.26</b>
Total Assessable Parcels/EDU	49.40
<b>ASSESSMENT PER PARCEL/EDU</b>	<b>\$97.90</b>
<b>OPERATING RESERVE FUND</b>	
Estimated Reserve Fund Beginning Balance as of July 1, 2016	\$373.00
Operating Reserve Collection – Fiscal Year 2016/2017	<u>750.00</u>
<b>Estimated Reserve Fund Balance Ending June 30, 2017</b>	<b>\$1,123.00</b>
<b>CAPITAL REPLACEMENT FUND</b>	
Capital Replacement Fund Balance as of July 1, 2016	\$1,975.00
Capital Replacement Collections – Fiscal Year 2016/2017	<u>1,975.00</u>
<b>Capital Replacement Balance Ending June 30, 2017</b>	<b>\$3,950.00</b>

Districts may include an Operating Reserve fund which shall not exceed the estimated costs of maintenance and servicing to December 10 of the fiscal year, or whenever the city expects to receive its apportionment of special assessments and tax collections from the county, whichever is later.



- (1) The annual Capital Replacement costs of \$1,975.00, as shown here, represent an annual amount of approximately \$40.00 per EDU.

The storm pump was purchased in 2006. It has a life expectancy of 20 years and the replacement cost is estimated to be \$21,240.00. There are approximately eleven (11) years remaining before the anticipated replacement of the storm pump. If the expected replacement costs are revised over the next few years, this Capital Replacement collection will be adjusted accordingly.



---

## DESCRIPTION OF BUDGET ITEMS

- **Utility – Electricity:** The costs associated with the Pacific Gas and Electric Company to provide electricity for operation of the storm drain pumps within the District.
- **Street Sweeping:** This item covers to costs of street sweeping within the areas of the District. This includes interior and exterior streets.
- **Contingency:** This item covers the costs of repair and/or replacement due to unexpected expenses arising from unforeseen issues such as accidents, vandalism, natural disasters, etc.
- **Professional Services – Engineer:** The contracting costs associated with hiring a company to manage and perform the annual administration duties of the District. These services include preparation of reports, resolutions, assessment rolls and budgets; preparation and placement of assessment amounts onto the County tax rolls; tracking and upkeep of the District database; answering questions for City staff and property owners; and finally, act as an expert resource in matters related to the District.
- **General Government Charge:** Costs associated with individual City employees (City Clerk, City Council, City Manager, Finance Director, City Engineer, etc.) who contribute time to the administration of the District, preparation of meetings, notices, etc.
- **County Administration Fee:** The County costs related to placement of the annual assessment charges onto the tax roll and the generation of annual tax bills related thereto. This charge is the lesser of \$3.00 per parcel or 1% of the total levy submitted per District.
- **Rounding Adjustment:** This amount allows the annual assessment rate to be an even number. The County requires that all assessments submitted for inclusion on the tax roll be an even number so the amount can be split evenly between the two tax bill installments.
- **Operating Reserve Collection/(Contribution):** This item shows collections for the Operating Reserve Fund or contributions made from the City's General Fund to offset any deficit in the annual budget.
- **Estimated Reserve Fund Balances:** These items shows the estimated Operating Reserve Fund amounts at the beginning and end of the fiscal year. The estimated ending balance reflects any collections or reductions from the estimated beginning balance.

## **SECTION IV – DISTRICT DIAGRAM**

---

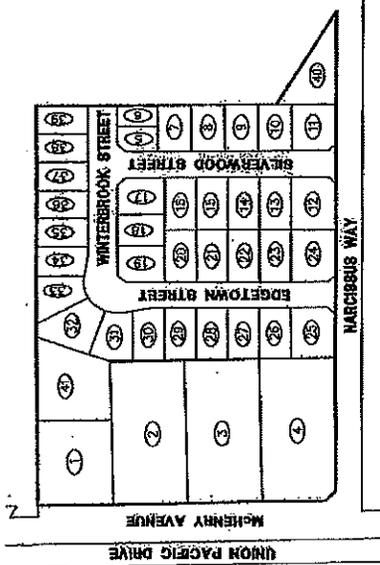
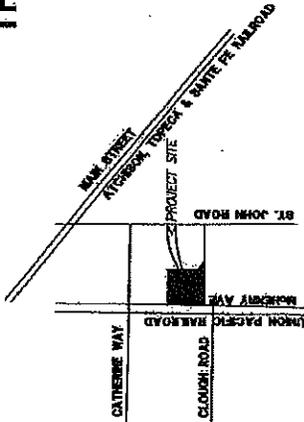
---

The following page(s) show the Assessment Diagram for The Estates Benefit Assessment District No. 06-1. Also included is a copy of the San Joaquin County APN maps showing the individual parcels included within the District. The lines and dimensions shown on maps of the San Joaquin County Assessor for the current year are incorporated by reference herein and made part of this Report.



# ASSESSMENT DIAGRAM THE ESTATES BENEFIT ASSESSMENT DISTRICT NO. 06-1

CITY OF ESCALON  
COUNTY OF SAN JOAQUIN  
STATE OF CALIFORNIA



ASSESSMENT NO.	APN
1	247-150-085-000
2	247-150-085-000
3	247-150-085-000
4	247-150-085-000
5	247-150-085-000
6	247-150-085-000
7	247-150-085-000
8	247-150-085-000
9	247-150-085-000
10	247-150-085-000
11	247-150-085-000
12	247-150-085-000
13	247-150-085-000
14	247-150-085-000
15	247-150-085-000
16	247-150-085-000
17	247-150-085-000
18	247-150-085-000
19	247-150-085-000
20	247-150-085-000
21	247-150-085-000

ASSESSMENT NO.	APN
22	247-150-085-000
23	247-150-085-000
24	247-150-085-000
25	247-150-085-000
26	247-150-085-000
27	247-150-085-000
28	247-150-085-000
29	247-150-085-000
30	247-150-085-000
31	247-150-085-000
32	247-150-085-000
33	247-150-085-000
34	247-150-085-000
35	247-150-085-000
36	247-150-085-000
37	247-150-085-000
38	247-150-085-000
39	247-150-085-000
40	247-150-085-000
41	247-150-085-000

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ESCALON  
THIS 17th DAY OF JULY, 2006.  
CITY CLERK  
CITY OF ESCALON  
SAN JOAQUIN COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN DIAGRAM SHOWING THE PROPOSED FORMATION OF THE ESTATES BENEFIT ASSESSMENT DISTRICT NO. 06-1, CITY OF ESCALON, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ESCALON AT A REGULAR MEETING THEREOF, HELD ON THE 17th DAY OF JULY, 2006, BY ITS RESOLUTION NO. 24222.

CITY CLERK  
CITY OF ESCALON  
SAN JOAQUIN COUNTY, CALIFORNIA

FILED THIS 17th DAY OF JULY, 2006, AT THE OFFICE OF THE COUNTY CLERK OF THE COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA.

County Clerk  
COUNTY OF SAN JOAQUIN

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF EACH PARCEL WITHIN THE DISTRICT REFER TO THE 2001 COUNTY OF SAN JOAQUIN ASSESSOR'S MAPS.

DOC # 2006-153970  
8/15/06  
Page 1 of 1  
Recorded in Official Public  
County of San Joaquin  
City of Escalon  
City Clerk  
Date of Recording



**LEGEND**

ASSESSMENT DISTRICT BOUNDARY

PARCEL LINES

ASSESSMENT NUMBER



**NBS**  
1655 Highway 79 South, Suite 100  
Lodi, CA 95242  
Local Government Solutions



POR. ALICE D. JONES TRACT

THIS MAP IS FOR ASSESSMENT USE ONLY

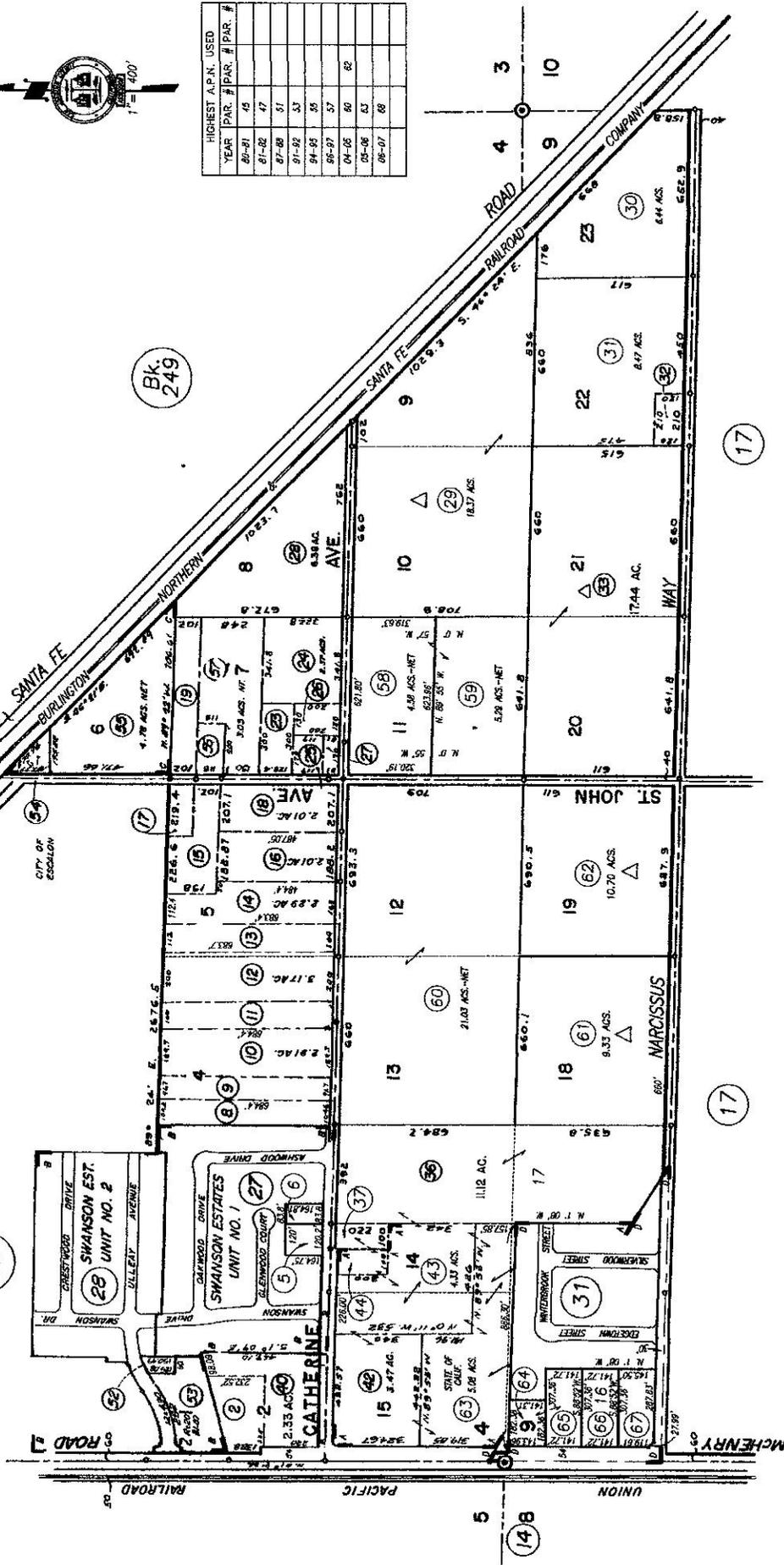
247-15

Bk. 227

Bk. 249



HIGHEST A.P.N. USED	YEAR	PAR. #	PAR. #	PAR. #
	80-81	45		
	81-82	47		
	87-88	51		
	91-92	53		
	94-95	55		
	96-97	57		
	04-05	60		
	08-09	63		
	09-10	65		



CITY OF ESCALON  
Assessor's Map Bk. 247 Pg. 15  
County of San Joaquin, Calif.

△ - WILLIAMSON ACT PARCELS  
NOTE: Assessor's Parcel Numbers Shown in Circles  
Assessor's Black Numbers Shown in Ellipses

R. M. Bk. 08 Pg. 056  
A - R. M. Bk. 07 Pg. 076  
B - R. S. Bk. 26 Pg. 178  
C - R. S. Bk. 32 Pg. 147  
D - P. M. Bk. 23 Pg. 106



---

## **SECTION V – ASSESSMENT ROLL**

---

Parcel Identification for each lot or parcel within the District shall be based on available parcel maps and other property data from the San Joaquin County Assessor's office as they existed at the time this Report was prepared and adopted by the City Council.

A listing of parcels assessed within the District for Fiscal Year 2016/2017, along with the corresponding assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel(s) shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amounts applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

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

## THE ESTATES BAD ASSESSMENT LISTING

APN	Lot Number	Units	2016/2017 Maximum Assessment Rate	2016/2017 Approved Assessment Rate	2016/2017 Actual Assessment
247-150-64	9	2.40	\$187.34	\$97.90	\$234.96
247-150-65	Por. of 16	4.00	\$187.34	\$97.90	\$391.60
247-150-66	Por. of 16	4.00	\$187.34	\$97.90	\$391.60
247-150-67	Por. of 16	4.00	\$187.34	\$97.90	\$391.60
247-310-03	3	1.00	\$187.34	\$97.90	\$97.90
247-310-04	4	1.00	\$187.34	\$97.90	\$97.90
247-310-05	5	1.00	\$187.34	\$97.90	\$97.90
247-310-06	6	1.00	\$187.34	\$97.90	\$97.90
247-310-07	7	1.00	\$187.34	\$97.90	\$97.90
247-310-08	8	1.00	\$187.34	\$97.90	\$97.90
247-310-09	9	1.00	\$187.34	\$97.90	\$97.90
247-310-10	10	1.00	\$187.34	\$97.90	\$97.90
247-310-11	11	1.00	\$187.34	\$97.90	\$97.90
247-310-12	12	1.00	\$187.34	\$97.90	\$97.90
247-310-13	13	1.00	\$187.34	\$97.90	\$97.90
247-310-14	14	1.00	\$187.34	\$97.90	\$97.90
247-310-15	15	1.00	\$187.34	\$97.90	\$97.90
247-310-16	16	1.00	\$187.34	\$97.90	\$97.90
247-310-17	17	1.00	\$187.34	\$97.90	\$97.90
247-310-18	18	1.00	\$187.34	\$97.90	\$97.90
247-310-19	19	1.00	\$187.34	\$97.90	\$97.90
247-310-20	20	1.00	\$187.34	\$97.90	\$97.90
247-310-21	21	1.00	\$187.34	\$97.90	\$97.90
247-310-22	22	1.00	\$187.34	\$97.90	\$97.90
247-310-23	23	1.00	\$187.34	\$97.90	\$97.90
247-310-24	24	1.00	\$187.34	\$97.90	\$97.90
247-310-25	25	1.00	\$187.34	\$97.90	\$97.90
247-310-26	26	1.00	\$187.34	\$97.90	\$97.90
247-310-27	27	1.00	\$187.34	\$97.90	\$97.90
247-310-28	28	1.00	\$187.34	\$97.90	\$97.90
247-310-29	29	1.00	\$187.34	\$97.90	\$97.90
247-310-30	30	1.00	\$187.34	\$97.90	\$97.90
247-310-31	31	1.00	\$187.34	\$97.90	\$97.90



<b>APN</b>	<b>Lot Number</b>	<b>Units</b>	<b>2016/2017 Maximum Assessment Rate</b>	<b>2016/2017 Approved Assessment Rate</b>	<b>2016/2017 Actual Assessment</b>
247-310-32	32	1.00	\$187.34	\$97.90	\$97.90
247-310-33	33	1.00	\$187.34	\$97.90	\$97.90
247-310-34	34	1.00	\$187.34	\$97.90	\$97.90
247-310-35	A	0.00	\$187.34	\$97.90	\$0.00
247-310-36	B	0.00	\$187.34	\$97.90	\$0.00
247-310-37	Por. of 1	1.00	\$187.34	\$97.90	\$97.90
247-310-38	Por. of 1	1.00	\$187.34	\$97.90	\$97.90
247-310-39	2	1.00	\$187.34	\$97.90	\$97.90
<b>TOTALS:</b>		<b>49.40</b>			<b>\$4,836.26</b>

