

**SUNRISE TERRACE
LANDSCAPE MAINTENANCE DISTRICT NO. 96-1
FISCAL YEAR 2016/2017
ANNUAL ASSESSMENT REPORT**



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

**Intent Meeting:
Public Hearing:**

**May 2, 2016
May 16, 2016**

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ENGINEER'S REPORT

CITY OF ESCALON

SUNRISE TERRACE LANDSCAPE MAINTENANCE 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



A handwritten signature in blue ink, appearing to read "K. Dennis Klingelhofer", written over a horizontal line.

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

INTRODUCTION

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the Streets and Highways Code, commencing with Section 22500 (the "1972 Act"), and in compliance with the substantive and procedural requirements of the California State Constitution, Article XIII D (the "California Constitution") the City Council of the City of Escalon (the "City"), adopted a Resolution Initiating Proceedings for the Levy and Collection of Annual Assessments within the Sunrise Terrace Landscape Maintenance District No. 96-1 (the "District") for Fiscal Year 2016/2017. Said Resolution called for the preparation and filing of an annual report (the "Report") pursuant to Chapter 1, Article 4 of the 1972 Act, beginning with section 22565, presenting plans and specifications describing the general nature, location and extent of the improvements 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
\$9,856.08	81	\$121.68



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 landscape and lighting improvements within the boundaries of the District. Said improvements are detailed below under "Improvements and Services Provided".

The Sunrise Terrace Landscape Maintenance District No. 96-1 is within the boundaries of the City and is located generally north of Miller Street, south of Mahon Avenue, east of Escalon Avenue and west of Campbell Avenue.

The District was formed on February 5, 1996 by Resolution No. 31-96. The sole property owner at that time was McRoy-Wilbur Communities, Inc.

The District is comprised of the residential development known as Sunrise Terrace Units 3, 4 and 5 and consists of eighty one assessable single family residential parcels. APN 227-600-400 is now an assessable parcel (beginning in the 2010/2011 fiscal year). This parcel was originally planned as a drainage basin within the tract but subsequent to the initial development the parcel usage was changed and it is now a single family home.

Units 1 and 2 of the Sunrise Terrace development are not included in the District due to the fact that the District was formed after these units had been planned and developed. The District maintains no improvements within the boundary area or frontage of these units and therefore no assessment is required. If, in the future, there are additional improvements installed within the boundary area or frontage of Units 1 or 2, annexation proceedings may be considered.

IMPROVEMENTS AND SERVICES PROVIDED

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

- A 6 foot masonry wall on the property line along the east side of Escalon-Bellota Road from the northern boundary of Sunrise Terrace Unit 3 to Libby Drive. Maintenance of the masonry wall includes graffiti abatement.

- A 6 foot masonry wall on the property line along the south side of the Sunrise Terrace Neighborhood Children's Park.
- Maintenance and utility costs for 16 street lights located throughout the interior and exterior of the tract.
- A wrought iron fence on the property line along the south side of the Sunrise Terrace Neighborhood Children's Park.
- Landscaping between the back sidewalk and the wall/fence along Escalon-Bellota Road.
- Maintenance of landscaping and playground equipment within the Sunrise Terrace Neighborhood Children's Park located on the southeast corner of Escalon-Bellota Road and Libby Drive. (Lots 8 & 9 of Sunrise Terrace Unit 3). This park is also known as Dinosaur Park.

The City of Escalon performed site and apparatus modifications for safety compliance within Dinosaur Park during the 2013 year. These safety modifications were budgeted at \$3,000 and were included in District Budget for that year.

The City also replaced the rubber bark in Dinosaur Park during the 2013 year. Grant funds were used to purchase the bark but District funds were used for the labor costs to remove the old bark and replace it with the new.

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 1972 Act allows for the establishment of assessment districts by public agencies for the purpose of providing certain public improvements as detailed in Section I of this Report. The 1972 Act also requires that the cost of these improvements and services be assessed based on benefit received rather than by assessed value of the properties being assessed. In accordance with the 1972 Act, Section 22573:

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

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 1972 Act. 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 visible 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 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, including the visual desirability provided by well maintained landscaping. In accordance with Article XIII D, Section 4 of the California Constitution:

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

The special benefits associated with local landscaping improvements are specifically:

- Enhanced desirability of properties due to proximity and accessibility of the improvements.
- 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 of possible property damage.
- Improved traffic visibility and circulation.
- Improved accessibility for emergency vehicles.
- Reduced vandalism and other criminal activity.
- Enhanced environmental quality provided by adequate green space and other landscaping which helps moderate temperatures, reduce noise pollution and control dust and debris.

ASSESSMENT RANGE FORMULA

It is generally recognized that most budgetary items will be impacted by inflation in future years. In an effort to minimize the impact this has on maintenance districts, a formula for inflationary adjustments is typically included as a part of the maximum assessment to be approved by the property owners during the formation of the District. Prior to the passage of Proposition 218 however, inflationary adjustments were not included as a standard part of the formation and approval process. The Sunrise Terrace District was formed in 1996, just prior to the passage of Proposition 218 and does not include an inflationary adjustment for the annual assessments.

The maximum allowable assessment therefore is **\$121.68** and cannot be increased without approval from the property owners within the District as described below.

To impose a new assessment or increased assessment in excess of the Maximum Assessment Rate for the current fiscal year, 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 property owner 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 assessment 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 is based on the improvements benefitting the parcels, as well as the use, or type, of each parcel that benefits 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 "Per Parcel" method of apportionment. This method utilizes various property characteristics such as 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 entirely of residential parcels. Each residential 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 property characteristics are so similar within the District, each parcel has been assigned a unit value of one ("1"). The total number of units is divided into the "Total Balance to Assessment", (as shown in Section III of this Report) to determine the annual assessment rate per parcel/unit.

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 on the following page.

DIRECT COSTS	
Utility – Water (based on prior year consumptions)	\$1,000.00
Utility – Electricity (sprinkler timers, est. @ \$11.00 per month)	132.00
Contract Services – Street Lights (16 lights @ avg. of \$11.45 each – monthly)	2,198.40
Contract Services – Park Maintenance (\$240 monthly contract plus incidentals) (examples: tree replacement, sprinkler repairs, etc.)	3,000.00
Professional Services – Public Works (inspection, repairs & maintenance)	150.00
Capital Replacement (annual collection to replace playground equipment) ⁽¹⁾	773.00
Contingency	0.00
Direct Costs Sub-Total	\$7,253.40
ADMINISTRATIVE COSTS	
Professional Services – Engineer (Harris & Assoc. charge of \$300 per quarter)	\$1,200.00
General Government Charge (City admin fee @ 10% of Direct Costs, less Capital Replacement)	648.04
County Administration Fee (1% of the Total Balance to Assessment)	98.56
Rounding Adjustment (to make an even penny for tax roll purposes)	0.00
Administrative Costs Sub-Total	\$1,946.60
SUBTOTAL DIRECT AND ADMINISTRATIVE COSTS	\$9,200.00
Operating Reserve Collection/(Reduction)	656.08
TOTAL BALANCE TO ASSESSMENT	\$9,856.08
Total Assessable Parcels/Units	81
ASSESSMENT PER PARCEL/UNIT	\$121.68
OPERATING FUND	
Estimated Reserve Fund Beginning Balance as of July 1, 2016	\$3,767.00
Operating Reserve Collection/(Reduction) – Fiscal Year 2016/2017	656.08
Estimated Reserve Fund Balance Ending June 30, 2017	\$4,423.08
CAPITAL REPLACEMENT FUND	
Capital Replacement Fund Balance as of July 1, 2016	\$2,319.00
Capital Replacement Collections – Fiscal Year 2016/2017	\$773.00
Estimated Capital Replacement Fund Balance Ending June 30, 2017	\$3,092.00

Section 22569 (a) of the 1972 Act allows the District assessments to "...include a reserve 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 cost of \$773.00, as shown here, represents an annual charge of approximately \$9.54 per parcel.



DESCRIPTIONS

- **Utility – Water & Electricity:** The costs to provide electrical and water utilities for the landscape and lighting improvements within the District.
- **Contract Services – Street Lights:** The contracting costs associated with the Pacific Gas and Electric Co. to provide electricity for illumination and maintenance of the street lights and poles within the District.
- **Contract Services – Park Maintenance:** The contracting costs associated with a landscaping contractor to perform the landscape maintenance duties associated with the improvements within the District. Incidentals may include but are not limited to: tree replacement, sprinkler replacement or repair, etc.
- **Professional Services Special – Public Works:** Costs associated with individuals within the Public Works Department who contribute time to inspection of the improvements, necessary repairs and other maintenance.
- **Capital Replacement – Playground Equipment:** Funds collected on an annual basis for the eventual replacement of the playground equipment. This equipment has a finite life span and will require replacement after approximately 30 years. The equipment for this District was purchased in 1996. It has a current estimated replacement cost of \$21,000. To account for inflation over thirty years, 10.37% has been added to the annual collection amount, meaning by the year 2026, the costs to replace the equipment will have increased by an estimated 10.37%, based on Consumer Price Index data gathered from the previous 15 years. This percentage will be re-evaluated every ten years to determine if an adjustment to the annual collections is necessary. In addition to the amounts directly collected for Capital Replacement, any additional revenue available from the collection of District assessments will be added to this account to help bring the account balance up to the required level.
- **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.

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- **Professional Services – Engineer:** The contracting costs associated with hiring a consultant 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; parcel 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 amount submitted per District.
 - **Operating Reserve Collection/(General Fund 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 (Operating) Fund Balances:** This item 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 Sunrise Terrace Landscape Maintenance District No. 96-1. Also included are copies of the San Joaquin County APN maps showing the individual parcels included within the District and a diagram showing the area being maintained. 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.

SUNRISE TERRACE - ASSESSMENT DIAGRAM

DECEMBER, 1995

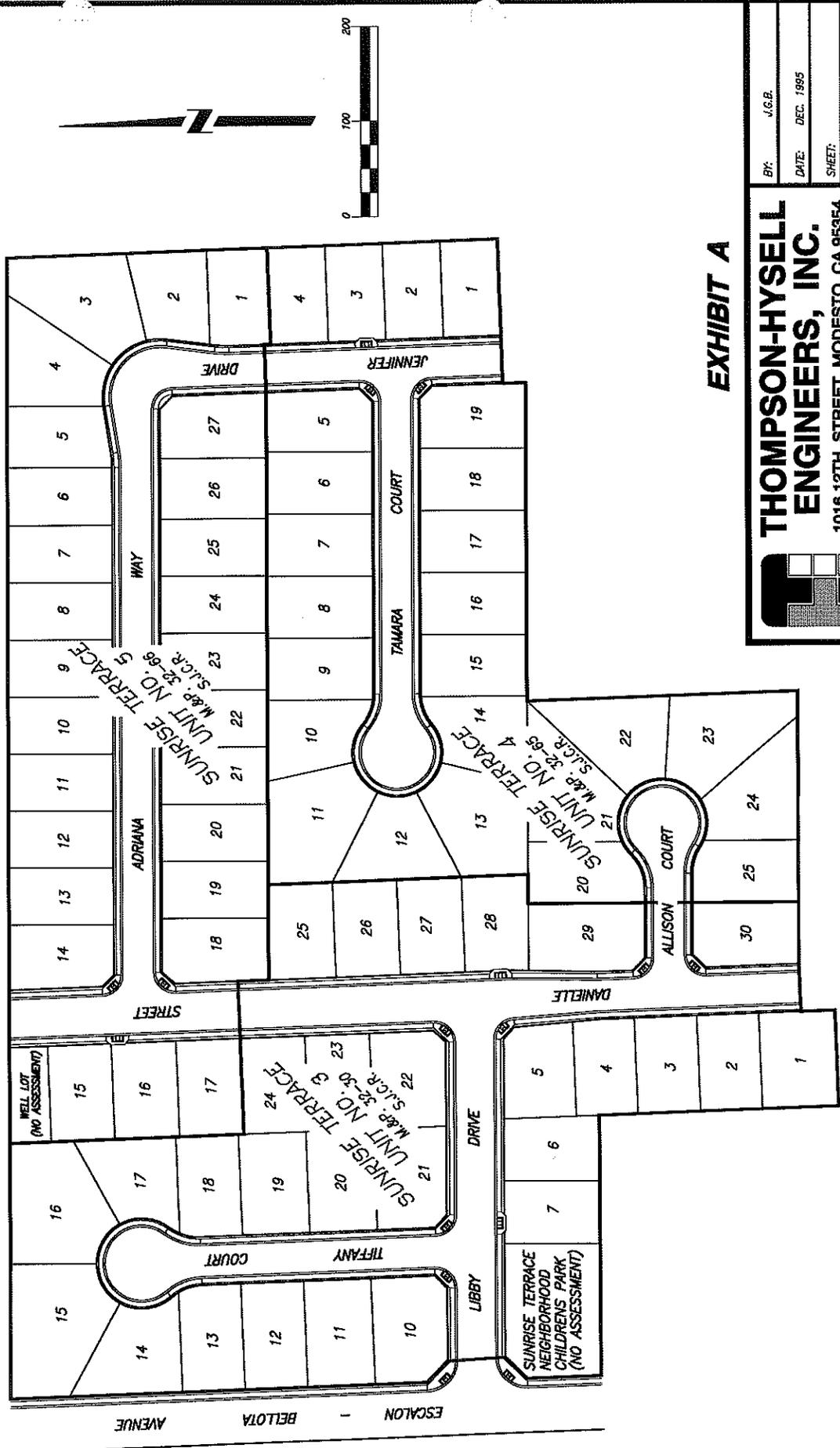
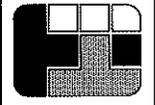


EXHIBIT A



THOMPSON-HYSELL ENGINEERS, INC.
 1016 12TH STREET, MODESTO, CA 95354
 (209) 521-8866 FAX (209) 521-9045

BY:	J.C.B.
DATE:	DEC. 1995
SHEET:	
FILE:	PA ESCALON 138664 126816A.DWG

SUNRISE TERRACE - MAINTENANCE AREAS

DECEMBER, 1995

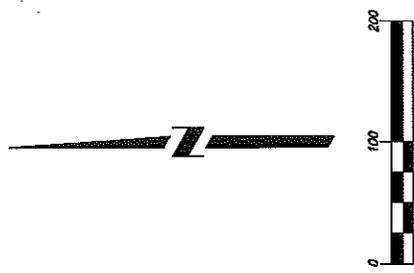
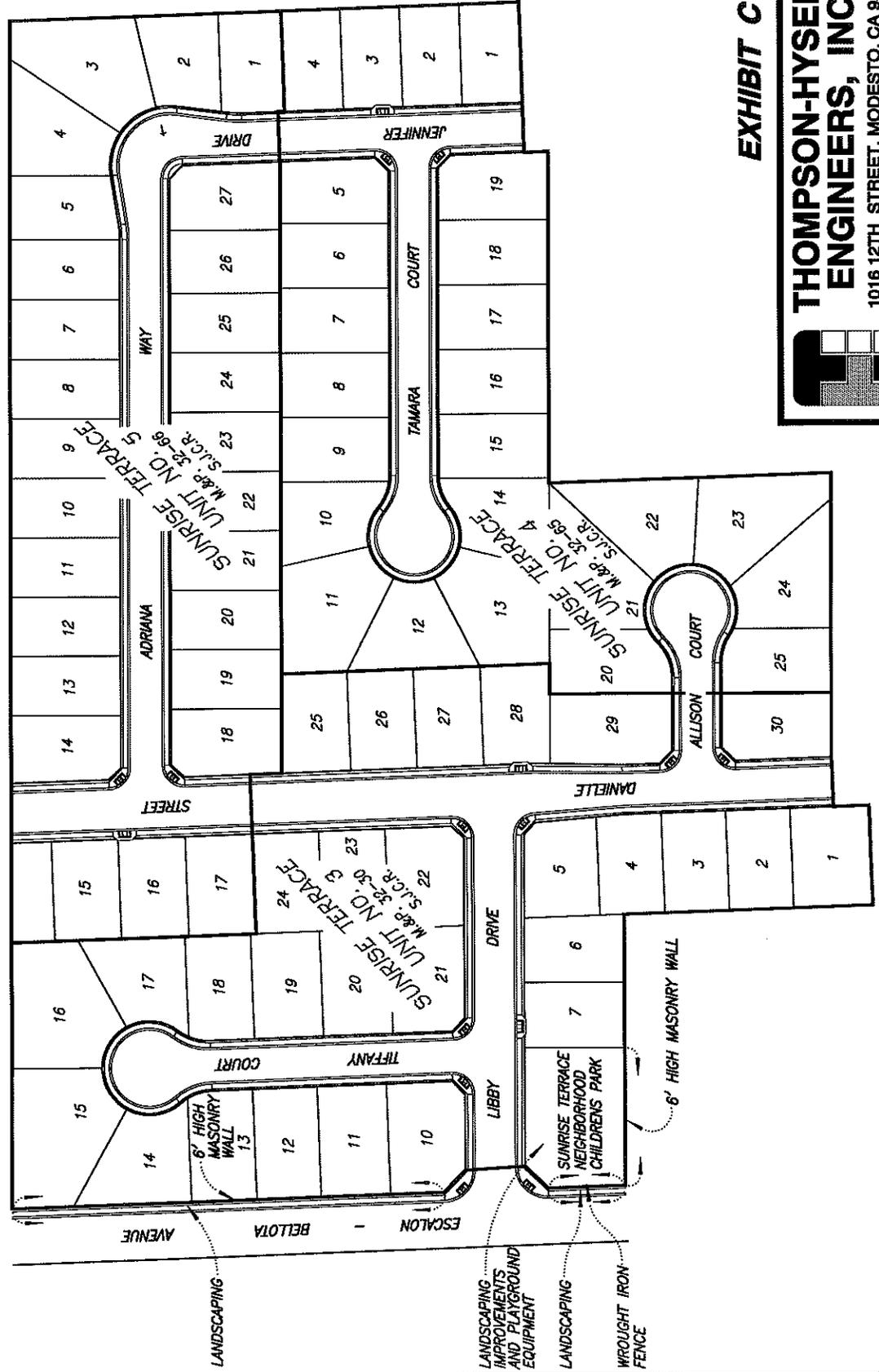
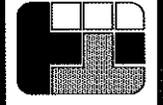


EXHIBIT C

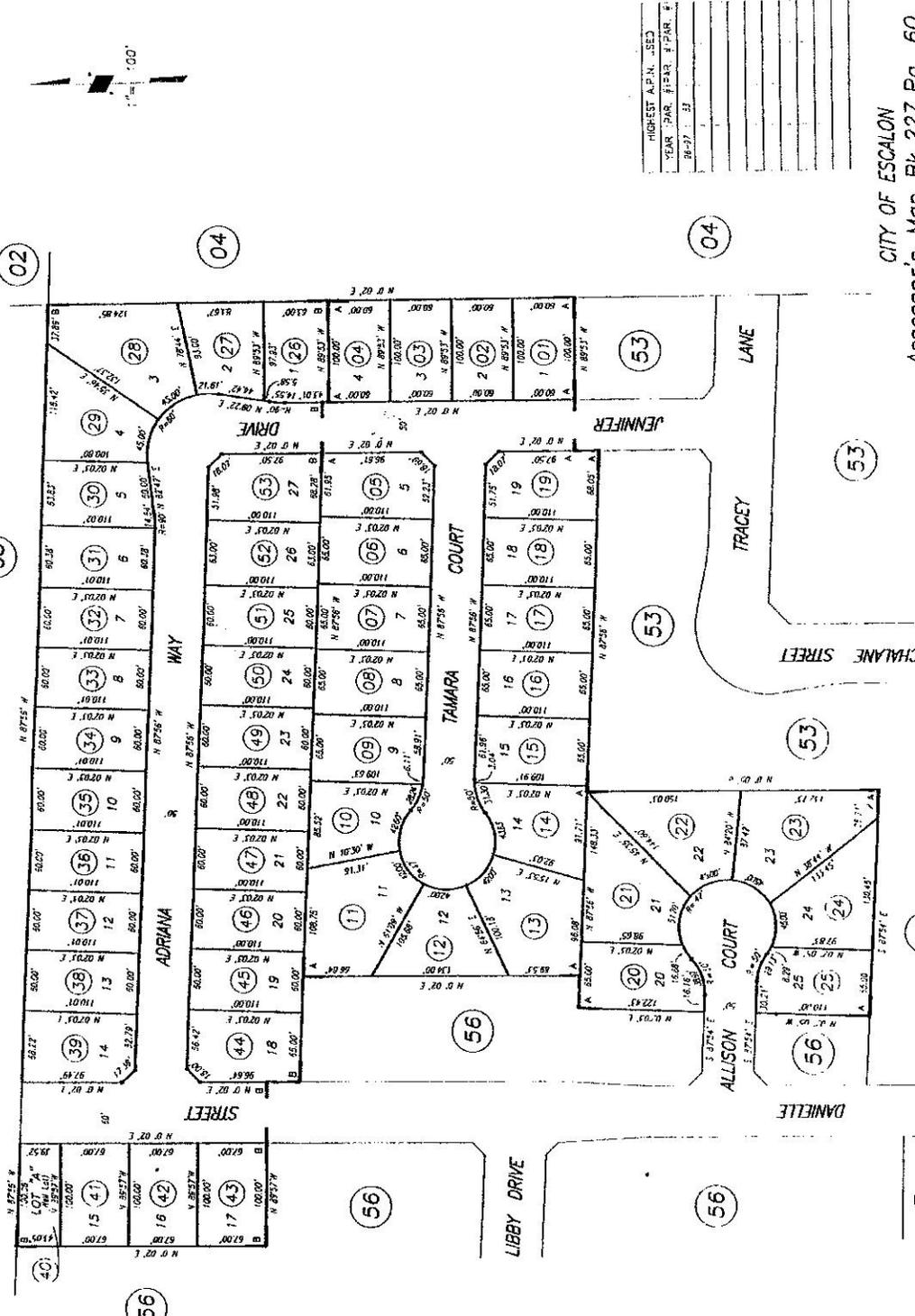


THOMPSON-HYSELL ENGINEERS, INC.
 1016 12TH STREET, MODESTO, CA 95354
 (209) 521-8986 FAX (209) 521-8045

BY: J.C.B.
DATE: DEC., 1995
SHEET:
FILE: P:\ESCALON\138604\ENR138604.DWG

THIS MAP FOR
ASSESSMENT USE ONLY

A- SUNRISE TERRACE UNIT NO. 4
B- SUNRISE TERRACE UNIT NO. 5



HIGHEST A.P.N. USED
YEAR PAID, YEAR PAID, #
24-27 : 33

CITY OF ESCALON
Assessor's Map Bk. 227 Pg. 60
County of San Joaquin, Calif.

NOTE: Assessor's Parcel Numbers Shown in Circles
Assessor's Block Numbers Shown in Ellipses

1 - R. M. Bk. 32 Pg. 56
2 - R. M. Bk. 32 Pg. 55

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.

SUNRISE TERRACE LMD ASSESSMENT LISTING

APN	Unit/Lot Number	Units	2016/2017 Maximum Assessment Rate	2016/2017 Approved Assessment Rate	2016/2017 Actual Assessment
227-560-01	Unit 3 - 1	1.00	\$121.68	\$121.68	\$121.68
227-560-02	Unit 3 - 2	1.00	\$121.68	\$121.68	\$121.68
227-560-03	Unit 3 - 3	1.00	\$121.68	\$121.68	\$121.68
227-560-04	Unit 3 - 4	1.00	\$121.68	\$121.68	\$121.68
227-560-05	Unit 3 - 5	1.00	\$121.68	\$121.68	\$121.68
227-560-06	Unit 3 - 6	1.00	\$121.68	\$121.68	\$121.68
227-560-07	Unit 3 - 7	1.00	\$121.68	\$121.68	\$121.68
227-560-08	Unit 3 - 8	0.00	\$121.68	\$121.68	\$0.00
227-560-09	Unit 3 - 9	0.00	\$121.68	\$121.68	\$0.00
227-560-10	Unit 3 - 10	1.00	\$121.68	\$121.68	\$121.68
227-560-11	Unit 3 - 11	1.00	\$121.68	\$121.68	\$121.68
227-560-12	Unit 3 - 12	1.00	\$121.68	\$121.68	\$121.68
227-560-13	Unit 3 - 13	1.00	\$121.68	\$121.68	\$121.68
227-560-14	Unit 3 - 14	1.00	\$121.68	\$121.68	\$121.68
227-560-15	Unit 3 - 15	1.00	\$121.68	\$121.68	\$121.68
227-560-16	Unit 3 - 16	1.00	\$121.68	\$121.68	\$121.68
227-560-17	Unit 3 - 17	1.00	\$121.68	\$121.68	\$121.68
227-560-18	Unit 3 - 18	1.00	\$121.68	\$121.68	\$121.68
227-560-19	Unit 3 - 19	1.00	\$121.68	\$121.68	\$121.68
227-560-20	Unit 3 - 20	1.00	\$121.68	\$121.68	\$121.68
227-560-21	Unit 3 - 21	1.00	\$121.68	\$121.68	\$121.68
227-560-22	Unit 3 - 22	1.00	\$121.68	\$121.68	\$121.68
227-560-23	Unit 3 - 23	1.00	\$121.68	\$121.68	\$121.68
227-560-24	Unit 3 - 24	1.00	\$121.68	\$121.68	\$121.68
227-560-25	Unit 3 - 25	1.00	\$121.68	\$121.68	\$121.68
227-560-26	Unit 3 - 26	1.00	\$121.68	\$121.68	\$121.68
227-560-27	Unit 3 - 27	1.00	\$121.68	\$121.68	\$121.68
227-560-28	Unit 3 - 28	1.00	\$121.68	\$121.68	\$121.68
227-560-29	Unit 3 - 29	1.00	\$121.68	\$121.68	\$121.68
227-560-30	Unit 3 - 30	1.00	\$121.68	\$121.68	\$121.68
227-600-01	Unit 4 - 1	1.00	\$121.68	\$121.68	\$121.68
227-600-02	Unit 4 - 2	1.00	\$121.68	\$121.68	\$121.68
227-600-03	Unit 4 - 3	1.00	\$121.68	\$121.68	\$121.68
227-600-04	Unit 4 - 4	1.00	\$121.68	\$121.68	\$121.68



APN	Unit/Lot Number	Units	2015/2016 Maximum Assessment Rate	2015/2016 Approved Assessment Rate	2015/2016 Actual Assessment
227-600-05	Unit 4 – 5	1.00	\$121.68	\$121.68	\$121.68
227-600-06	Unit 4 – 6	1.00	\$121.68	\$121.68	\$121.68
227-600-07	Unit 4 – 7	1.00	\$121.68	\$121.68	\$121.68
227-600-08	Unit 4 – 8	1.00	\$121.68	\$121.68	\$121.68
227-600-09	Unit 4 – 9	1.00	\$121.68	\$121.68	\$121.68
227-600-10	Unit 4 - 10	1.00	\$121.68	\$121.68	\$121.68
227-600-11	Unit 4 - 11	1.00	\$121.68	\$121.68	\$121.68
227-600-12	Unit 4 - 12	1.00	\$121.68	\$121.68	\$121.68
227-600-13	Unit 4 - 13	1.00	\$121.68	\$121.68	\$121.68
227-600-14	Unit 4 - 14	1.00	\$121.68	\$121.68	\$121.68
227-600-15	Unit 4 - 15	1.00	\$121.68	\$121.68	\$121.68
227-600-16	Unit 4 - 16	1.00	\$121.68	\$121.68	\$121.68
227-600-17	Unit 4 - 17	1.00	\$121.68	\$121.68	\$121.68
227-600-18	Unit 4 - 18	1.00	\$121.68	\$121.68	\$121.68
227-600-19	Unit 4 - 19	1.00	\$121.68	\$121.68	\$121.68
227-600-20	Unit 4 - 20	1.00	\$121.68	\$121.68	\$121.68
227-600-21	Unit 4 - 21	1.00	\$121.68	\$121.68	\$121.68
227-600-22	Unit 4 - 22	1.00	\$121.68	\$121.68	\$121.68
227-600-23	Unit 4 - 23	1.00	\$121.68	\$121.68	\$121.68
227-600-24	Unit 4 - 24	1.00	\$121.68	\$121.68	\$121.68
227-600-25	Unit 4 - 25	1.00	\$121.68	\$121.68	\$121.68
227-600-26	Unit 5 - 1	1.00	\$121.68	\$121.68	\$121.68
227-600-27	Unit 5 - 2	1.00	\$121.68	\$121.68	\$121.68
227-600-28	Unit 5 - 3	1.00	\$121.68	\$121.68	\$121.68
227-600-29	Unit 5 - 4	1.00	\$121.68	\$121.68	\$121.68
227-600-30	Unit 5 - 5	1.00	\$121.68	\$121.68	\$121.68
227-600-31	Unit 5 - 6	1.00	\$121.68	\$121.68	\$121.68
227-600-32	Unit 5 - 7	1.00	\$121.68	\$121.68	\$121.68
227-600-33	Unit 5 - 8	1.00	\$121.68	\$121.68	\$121.68
227-600-34	Unit 5 - 9	1.00	\$121.68	\$121.68	\$121.68
227-600-35	Unit 5 - 10	1.00	\$121.68	\$121.68	\$121.68
227-600-36	Unit 5 - 11	1.00	\$121.68	\$121.68	\$121.68
227-600-37	Unit 5 - 12	1.00	\$121.68	\$121.68	\$121.68
227-600-38	Unit 5 - 13	1.00	\$121.68	\$121.68	\$121.68
227-600-39	Unit 5 - 14	1.00	\$121.68	\$121.68	\$121.68
227-600-40	Unit 5 - A	1.00	\$121.68	\$121.68	\$121.68
227-600-41	Unit 5 - 15	1.00	\$121.68	\$121.68	\$121.68



APN	Unit/Lot Number	Units	2015/2016 Maximum Assessment Rate	2015/2016 Approved Assessment Rate	2015/2016 Actual Assessment
227-600-42	Unit 5 - 16	1.00	\$121.68	\$121.68	\$121.68
227-600-43	Unit 5 - 17	1.00	\$121.68	\$121.68	\$121.68
227-600-44	Unit 5 - 18	1.00	\$121.68	\$121.68	\$121.68
227-600-45	Unit 5 - 19	1.00	\$121.68	\$121.68	\$121.68
227-600-46	Unit 5 - 20	1.00	\$121.68	\$121.68	\$121.68
227-600-47	Unit 5 - 21	1.00	\$121.68	\$121.68	\$121.68
227-600-48	Unit 5 - 22	1.00	\$121.68	\$121.68	\$121.68
227-600-49	Unit 5 - 23	1.00	\$121.68	\$121.68	\$121.68
227-600-50	Unit 5 - 24	1.00	\$121.68	\$121.68	\$121.68
227-600-51	Unit 5 - 25	1.00	\$121.68	\$121.68	\$121.68
227-600-52	Unit 5 - 26	1.00	\$121.68	\$121.68	\$121.68
227-600-53	Unit 5 - 27	1.00	\$121.68	\$121.68	\$121.68
TOTALS:		81.00			\$9,856.08

*Lot A (APN 227-600-40) was originally an undeveloped drainage basin and was not assessed for District improvements. Subsequent to the formation of the District however, this parcel became developed and is now a single family residence. As such it is assessable in the same manner as the other single family residential parcels within the District and will be assessed accordingly.